
Donor Grant Accountability Training Course: Cost Eligibility, Financial Reporting and Audit Findings

24 – 28 May 2027
Amsterdam





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Ref: 561_29553 **Date:** 24 – 28 May 2027 **Location:** Amsterdam **Fees:** 4800 GBP

Programme Summary

Donor grant accountability is the subject of this one-week training course for finance directors, grants managers, project directors and internal auditors, ending in a donor audit readiness file for one funded programme. Donors expect every unit of grant money to be spent on eligible costs, reported on time and traced to evidence, yet teams often assemble that proof only when auditors arrive. The programme links budgets, cost rules, reporting and audit findings in one working method, applied to a grant of the participant's own. Mars Training Centre UK delivers this programme on donor grant accountability to mixed-organisation cohorts.

The Business Case

Funded programmes lose money and goodwill when costs are later judged ineligible, reports contradict the ledger or audit findings stay open. Where donor grant accountability rests on individual habit, finance and programme teams argue over documents after the event. Leaders who set cost rules, reporting routines and audit responses in advance can protect disbursements, answer donor queries quickly and show trustees and boards how funds were used.

- Disallowed Costs: Fall as eligibility is tested before spending is committed.
- Reporting Quality: Improves as donor reports are reconciled to the ledger before submission.
- Open Audit Findings: Close faster as responses carry owners, evidence and dates.

Principles and Evidence Base

- COSO Internal Control Integrated Framework: Its components structure the control mapping for grant spending in Sessions 2 and 3.
- ISA 805: The standard on audits of single financial statements and special purpose frameworks guides the reading of audit reports in Session 4.
- World Bank and IFAD financial management guidelines: Their treatment of budgets, reporting and audit frames the grant life cycle in Sessions 1 and 5.

Intended Participants

- Finance leaders who sign donor financial reports and own the grant ledger.
- Grants managers who negotiate budgets and agreements with funders.
- Project directors who answer for spending against approved work plans.
- Internal auditors who review funded programmes before external audit.
- Compliance and risk leads who monitor funder conditions.



Typical functions include humanitarian organisations, development agencies, public project units and research institutions.

Learning Outcomes

1. Participants will be able to evaluate grant agreement terms for cost eligibility and reporting duties.
2. Participants will be able to construct a grant budget with allocation rules and a variance trigger.
3. Participants will be able to diagnose weak spots in controls over grant spending.
4. Participants will be able to reconcile donor financial reports to the ledger and supporting evidence.
5. Participants will be able to prioritise audit findings and draft management responses.
6. Participants will be able to justify a closeout position to a funder and a board.

Programme Structure

Day 1: Donor Grant Accountability and the Grant Agreement

What does the funder require, and who answers for it?

- Grant Agreement Obligation Register
- Funder Guideline Comparison Table
- Accountability Responsibility Matrix
- Approved Budget Line Reading
- Grant Life Cycle Map

Day 2: Cost Eligibility and Budget Control

Which costs qualify, and how is spending kept inside the approved budget?

- Eligible and Ineligible Cost Test
- Cost Allocation Method Sheet
- Budget Variance Trigger Table
- Procurement Evidence Checklist
- Payroll and Time Record Review

Day 3: Internal Controls over Grant Spending

Where can grant money leak, and which controls stop it?

- COSO Component Control Map
- Fraud and Error Risk Ranking
- Segregation of Duties Grid
- Sub-Recipient Monitoring Plan
- Control Testing Sample Sheet



Day 4: Financial Reporting and Audit Findings

Do the reports match the ledger, and how are findings answered?

- Donor Report Reconciliation Template
- Audit Opinion Reading Guide
- Finding Severity Rating Scale
- Management Response Draft
- Corrective Action Tracker

Day 5: Applying the Tools to One Funded Programme

Does the evidence from earlier sessions support one defensible closeout?

- Applying the Session 1 Obligation Register
- Using the Session 2 Cost Eligibility Test
- Testing the Session 3 Control Map
- Checking the Session 4 Reconciliation Template
- Completing the Donor Audit Readiness File

Methodology

The programme uses a case analysis method built on anonymised grant agreements, ledgers, donor reports and audit letters drawn from development, humanitarian and public-sector projects. Participants work in peer groups on a shared grant, challenge each other's eligibility rulings and receive written facilitator feedback on each exercise set.

- Suggested activity: Testing a month of ledger entries against the eligible cost list.
- Suggested activity: Reconciling a donor report to the ledger and noting each difference.
- Suggested activity: Drafting a management response to a rated audit finding.

Capstone Output

Each participant completes a donor audit readiness file for one funded programme. It holds an obligation register, a cost eligibility test, a control map, a report reconciliation and a ranked list of audit responses. The file is used at work to prepare for donor visits, brief boards and plan the closeout of the grant.

Frequently Asked Questions

Is donor grant accountability suitable for leaders who are not accountants?

Yes. Donor grant accountability assumes some experience of managing or reviewing funded work and builds cost, control and reporting reasoning step by step.



Which standards does donor grant accountability rest on?

Donor grant accountability rests on the COSO Internal Control Integrated Framework, ISA 805 and the financial management guidelines of the World Bank and IFAD.

How is the file from donor grant accountability used at work?

You use the donor audit readiness file to prepare for donor visits, brief your board and plan the closeout of a grant.

How does donor grant accountability differ from general financial reporting?

Donor grant accountability centres on funder conditions, eligible costs and audit findings for a single grant, while general financial reporting centres on organisation-wide statements.