

# Addendum to Accelerated Peer-Support Partnership Programme Cooperation Agreement 2018-2020

Covering the period August-December 2020

*An agreement between the National Audit Office of The Gambia, AFROSAI-E, and IDI to extend a joint effort to strengthen the NAO's strategic management cycle and improve coordination of external capacity development support*

## 1. Background

Considerable work has been done under the original Cooperation Agreement to strengthen the strategic management and external support coordination capacities of the National Audit Office (NAO).

The original intention of the programme was to move directly into a second, long-term Cooperation Agreement. However, responding to the impacts and implications of the Covid-19 crisis, the parties agree to extend the Agreement to cover support for a special Covid-19 audit, some other immediate capacity development needs, and a redesign of the long-term support plan.

Unless noted below, all provisions of the original Agreement stand.

## 2. Expected outcomes and outputs

### 2.1 Extension results framework

Project Outcomes	Key Indicators		Key Outputs
	Baseline	Milestones	
Auditing			
NAO has contributed to the Covid-19 response and strengthened its <u>compliance audit capacity</u>	AFROSAI-E's CAM has not been used systematically	the management letter for the special audit is submitted to the auditees	special audit report on the Covid-19 response
NAO is on track to deliver the GoTG audit in a shorter timeframe and has strengthened its <u>financial audit capacity</u>	Staff struggle to use some of the standard FAM working papers The 2018 GoTG audit took seven months from accounts being received to submission of the report	the plan for the GoTG audit is complete	plan for the GoTG audit
NAO is on track to deliver two performance audits of SOEs and has strengthened its <u>performance audit capacity</u>	NAO has committed to deliver at least 1 performance audit of an SOE before end of June 2021	the plans for the performance audits are complete	plans for the performance audits
NAO has strengthened its QA&QC capacity	internal policy documents such as the risk policy and code of ethics have not been updated recently	relevant internal policy documents have been reviewed and any needed changes identified	list of review findings and any needed changes to internal policy documents



	no established QA&QC procedures or dedicated unit	the QA plan is prepared	QA plan
<b>Communications</b>			
NAO has strengthened its communications capacity	there is no consistent phone number for media and CSO partners to contact NAO	a communications strategy is finalised and rolled out to staff	new communications strategy
	no communications strategy		
	no systematic tracking of such communications data		
NAO's work is more accessible to stakeholders	audit reports and management letters are the primary communications products	the simplified audit report is finalised and disseminated to relevant stakeholders	simplified audit report
NAO's work is more coordinated with other strategic partners in government	NAO has had only one such meeting with Internal Audit and has not engaged GPPA and IGP in this way	the strategic partners workshop takes place and agreed next steps shared with all the attendees	summary of agreed next steps
<b>Organisational Planning &amp; Reporting</b>			
NAO has further strengthened its strategic management systems	new M&E procedures are in place	Q3 reports are submitted and discussed by the management team, and the 2020 OP is updated accordingly	updated 2020 operational plan
	the 2020 operational plan was the first of its kind and meets all but two criteria of SAI-PMF indicator 3(ii)	the 2021 operational plan is finalised and meets all but two criteria of SAI-PMF indicator 3(ii)	2021 operational plan
<b>Independence</b>			
NAO has continued to drive its own development	two development partners meetings were held in 2019	at least one development partners meeting is held	development partners meeting minutes

## 6. Risk management

### 6.1 Additional risks identified

Risk	Description	SAI control	Peer control	Risk level
Covid-19 travel restrictions	Peers based abroad may may be unable to visit The Gambia for the entire Addendum period	Continue to communicate with peers regularly and openly through remote means	Remain in regular contact with the AG and SAI team members, and bring in on-the-ground support where necessary and possible	Low
No donors are interested in	Especially with the Covid-19 crisis affecting	Engage regularly with government and	Support the NAO to be in regular contact with	High

supporting a multi-year, multi-component Phase 2 project	aid budgets, it is possible that donors will be unable to commit to a major long-term project or any other support programming	development partners on support needs and the important role of the NAO, and liaise with AFROSAI-E on new support needs as they emerge	potential partners, and build direct relationships as needed to advocate for increased support	
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## 7. Agreement

As partners we commit to work together to achieve the outcomes and outputs.

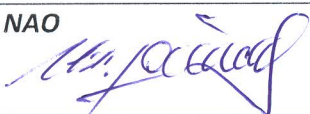


We agree to allocate the required resources and staff for participation in the project.

We agree that all ICT and other assets funded by the project will be used only for their intended purposes and that they will be well maintained.

We agree that any changes to the project outcomes and outputs will be mutually discussed and agreed upon.

We commit to the cooperation principles and requirements as stated in the donor agreement for the project.

**Date: September 2020**

NAO 	AFROSAI-E 	IDI 
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## Annex – Support activities and estimated costs

Project Outcomes	Support Activities	US\$
<b>Project Management</b>		
The project has been managed well	1) overall management of the project including tracking progress and organising regular meetings with team members	0
	2) funding for ICT to enable communication and coordination	784
	3) coordination of steering committee meeting and reports	0
The project has been coordinated with support from other providers	4) communication with other development partners	0
The project is transitioning smoothly into Phase 2	5) coordination of the redesign of phase 2, the development of a proposal, and the identification of a financial partner	0
<b>Auditing</b>		
NAO has contributed to the Covid-19 response and strengthened its <u>compliance audit capacity</u>	1) remote peer support to plan, execute, and report on a covid-19 special audit (SAI Latvia, AFROSAI-E)	0
	2) in-person technical advice to conduct and report on the special audit (consultant)	19,975
NAO is on track to deliver the GoTG audit in a shorter timeframe and has strengthened its <u>financial audit capacity</u>	3) remote training on using the FAM working papers (AFROSAI-E)	0
	4) remote peer support to plan the 2019 GoTG audit (SAI Latvia, AFROSAI-E)	0
NAO is on track to deliver two performance audits of SOEs and has strengthened its <u>performance audit capacity</u>	5) remote peer support to plan the performance audits of two SOEs (SAI Latvia, AFROSAI-E)	0
NAO has strengthened its QA&QC capacity	6) remote peer support to review internal policy documents related to risk management and ethics (SAI Latvia)	0
	7) remote peer support to prepare a QA plan and conduct some file reviews of completed assignments, informed by the QA manual and findings of the most recent AFROSAI-E QAR (SAI Latvia, AFROSAI-E)	0
<b>Communications</b>		
NAO has strengthened its communications capacity	1) funding for a dedicated external communications phone line	345
	2) remote peer support to develop a communications strategy	0
	3) remote peer support to develop a communications tracking tool	0
NAO's work is more accessible to stakeholders	4) remote peer support for the development of a simplified audit report	0
	5) funding for the design and printing of the simplified audit report	3,558
	6) remote peer support to develop a series of video explainers and report summaries	0
	7) funding for design and editing of the video explainers and report summaries	673
	8) funding for branded USBs for easy and eco-friendly distribution of NAO's work to stakeholders	1,310
	9) remote peer support to improve the website	0
NAO's work is more coordinated with other strategic partners in government	10) funding for an off-site workshop with strategic partners in government to discuss NAO's work and potential coordination	*1,012
<b>Organisational Planning &amp; Reporting</b>		
NAO has further strengthened its strategic management systems	1) remote peer support to coordinate quarterly monitoring, evaluation, and reporting	0
	2) remote peer support for operational planning (SAI Latvia)	0
	3) funding for an on-site planning workshop w/ in-person peer support if travel restrictions allow (SAI Latvia)	*13,993
	4) funding for posters of the operational plan for each unit	400
<b>Independence</b>		
NAO has continued to drive its own development	1) remote support to engage with current and potential development partners	0
<b>max total</b>		<b>42,049</b>
*likely cancelled if covid restrictions remain/worsen		15,005
<b>min total</b>		<b>27,044</b>