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## Evaluation of IDI's Bilateral Support 2017-2020

### Component 2: Accelerated Peer-Support Partnership Programme (PAP-APP) – Phase 1, 2018-2020

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## Foreword

This Evaluation of IDI's Bilateral Support 2017-2020 was commissioned by the INTOSAI-Development Initiative (IDI) on the 31 October 2019 to the Swedish company Professional Management Arne & Barbro Svensson AB. The team for the Evaluation consists of Mr. Arne Svensson (team leader), Dr. Tony Bennett (senior evaluator), Ms. Stina Wærn (senior evaluator) and Ms. Lina Lenefors (internal quality assurance). The authors would like to thank the IDI and its Partners for extensive inputs and support throughout the Evaluation. A number of INTOSAI and donor community representatives also contributed.

This report is about Component 2: Accelerated Peer-Support Partnership Programme (PAP-APP) – Phase 1, 2018-2020. Components 1, 3 and 4 are reported separately.

The final content of this report remains the responsibility of the authors and does not necessarily reflect the views of the IDI or its partners.

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## **Annexes**

- Annex 1 Terms of Reference (separate document)
- Annex 2 Inception Report (separate document)
- Annex 3 Persons Interviewed and Consulted
- Annex 4 Materials Reviewed and Cited
- Annex 5 Acronyms and Abbreviations

# 1 Executive Summary

## 1.1 The Evaluation

The background to IDI's Bilateral Work as well as the background to each Component is described in the ToR (Appendix 1) and will not be repeated here.

In this evaluation of IDI's Bilateral Support 2017-2020 each Component is reported separately. The draft report on Component 1 was submitted 26 February 2020. This is the draft report for Component 2: Accelerated Peer-Support Partnership Programme (PAP-APP) – Phase 1, 2018-20. It should be noted that this is an evaluation of the Programme and not of each of the individual participating SAIs.

## 1.2 Observations, Analysis and Conclusions

The PAP-APP programme was established in early 2018 by IDI with two sub-regional organisations of INTOSAI- AFROSAI-E and CREFIAF<sup>1</sup>. The three partners are providing intensive support to nine highly challenged SAIs in sub-Saharan Africa to enable them to build their sustainable capacity for strategic planning and implementation. Two other objectives are to improve the coordination of external support and to be model employers with regard to gender balance, diversity and inclusion.

For 2018-2020 (phase 1), the intention is to prepare project proposals built on SAI-led needs assessments and strategic and operating plans. Phase 1 is funded by the Austrian Development Agency (ADA), the Ministry of Foreign Affairs, Iceland, Ministry for Europe and Foreign Affairs, France, DFID, Irish Aid, SAI Qatar and IDI basket funds<sup>2</sup>. In-kind contributions have also been provided by AFROSAI-E and CREFIAF, as well as the SAIs of Gabon, Ghana, Kenya, Namibia, Norway, Senegal, Sierra Leone and Sweden.

In Phase 2 (2020-2024), the projects will be implemented with changes in the modalities of implementation (see Programme Document). Some external funding is committed in The Gambia (the IRI and World Bank), Eritrea (UNDP), and Madagascar (USAID). Several other donors are interested in providing technical and financial support but are not yet committed (PAP-APP status report December 2019). Initial donor interest in 'fragile countries' has not yet carried through into financial commitments to their SAIs.

Based on relevant documents and interviews with representatives of all stakeholders at this stage of implementation (February/March 2020), our conclusion is that PAP-APP is well designed and implemented, that SAIs have responded above expectations, that the partnership with AFROSAI-E and CREFIAF has on the whole worked well, and that most of the planned outcomes and outputs are likely to be achieved by the end of Phase 1, though there have been shortcomings in some respects, which are largely recognised and lessons learnt. Most SAIs in the Programme have improved their strategic planning capacity, and thus, are more sustainable institutions today compared with the situation before the Programme was initiated. The positive results are

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<sup>1</sup> The programme document was signed by all three partners on 27 August 2018 and cooperation agreements with SAIs in September 2018 (Sierra Leone in January 2019).

<sup>2</sup> The funding agreements with the Austrian Development Agency (ADA) and the Ministry of Foreign Affairs, Iceland were negotiated and signed in 2018. The agreements with the MEFA France, DFID, SAI Qatar and Irish aid were signed 2019. The agreements with DFID, SAI Qatar and Irish Aid are not only for the PAP-APP programme.

attributed to the high level of trust in IDI, AFROSAI-E and CREFIAF, as well as the approach of letting the SAIs lead their own needs and development with IDI and partner support and clear synergies with AFROSAI-E and CREFIAF training programmes.<sup>3</sup>

Distance communication technology has evolved, and use has grown rapidly. Videoconferencing, blogs, Webinars and software such as Skype and Ventrilo allow groups of people with a common interest and agenda to interact, mostly for free. PAP-APP makes considerable use of these aids to communication, saving time and travel expense as well as the climate.

The use of peer institutions such as AFROSAI-E, CREFIAF and regional SAIs is effective at less cost than alternatives such as private consulting firms. Thus, the PAP-APP phase 1 approach is inherently efficient and cost-effective. Whether it can be maintained in Phase 2 remains to be seen.

It is noted that auditors are not experts in all areas where support is needed, though IDI and AFROSAI-E focus on institutional/organisational capacity building including internal and external communication, leadership and management development, HR management etc. Adequate expertise should be engaged for, amongst others, organisational development and development of internal and external processes. This is planned.

The generic implicit Theory of Change (ToC) was not understood by all key stakeholders before the Programme started. However, in individual planning phase with each SAI, the relevant outcomes, outputs and activities per SAI were discussed and tailored. The generic implicit ToC should be customised to each SAI and explicitly used for Phase 2 to ensure the understanding of the ToC and the relevance of the support to each SAI.

There has been progress in advancing gender equality in most SAIs, though the performance indicators in this area need review and better specification. The objective of gender equality is controversial in countries having contrary cultural traditions and will need to be advanced with care and awareness of potential reactions. However, the importance of gender equality should be advocated with emphasis.

There has been some confusion on the respective responsibilities of the partners, which need to be reconsidered and clearly spelt out in any future partnership agreement.

There have been problems with the availability of members of Peer Teams from regional SAIs and SAI Norway. Though senior members of regional SAIs are competent and willing to support a fellow SAI, when the need for their participation arises, they are not always available, particularly in the months of audit and rendering annual reports. Greater care needs to be taken to check the timing of peer support.

Peer to peer (P2P) support is generally welcomed. However, auditors are not experts in capacity building, strategic planning and organisational development. Thus, the SAIs need also that kind of support and advice from experts in these areas.

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<sup>3</sup> The Evaluation Team has been requested to conclude (on whether project objectives were met) at an overall level using the following scale: project objectives fully / mostly / partly / not met. This relates to an indicator in IDI's results framework on evaluation results. It is not defined in any more detail than this but is left down to the evaluator's professional judgement. As noted in the report the overall achievement of the formal goals is low and, thus, we conclude that project objectives have been partly met.

Though programme administration has worked well to ensure that all planned country level activities have been adequately administered, there have been a few complaints of late release of IDI funds. Procedures for funds release need to be fully explained.

### 1.3 Recommendations

In summary, the Evaluation Team has the following recommendations:

1. The generic implicit Theory of Change should be customised to each SAI and used for Phase 2 to ensure the relevance of the support to each SAI.
2. The PAP-APP phase 1 approach is inherently efficient and cost-effective and should be maintained in Phase 2.
3. Though SAIs have taken on board the advice and proposals of their Peer Teams, the sustainability of their new strategic management capacity will depend on follow-up support in Phase 2 and at least one further round of medium-term planning.
4. Project Support Groups in which all donors and potential donors are willing to meet quarterly with the SAI do not suit the political realities or SAI strategies for dealing with external stakeholders in some countries, and alternative means should then be found to ensure regular transparent coordination (see recommendation in the report on Component 1, and in section 6.2 below).
5. Meetings with development partners (DPs) could also be arranged ad hoc when the SAI has something to present, such as a new Strategic Plan, mid-term review or project proposal.
6. The importance of gender equality should be advocated with emphasis. If this is controversial in countries having contrary cultural traditions it will need to be advanced with care and awareness of potential reactions. Performance indicators need to be defined more precisely and applied consistently.
7. Monitoring of PAP-APP projects may be integrated with monitoring of SAI strategic and operational plans, as recommended for Phase 2 projects, to consolidate SAI ownership and save administrative time.
8. In future partnership agreements the division of roles and responsibilities should be clearly spelt out together with business procedures.
9. The partners should look further into the reasons for underspending and learn the lessons for Phase 2.
10. The timing of peer support should be assured by pre-planning the availability of members of the peer team and widening the pool of peer providers.
11. As auditors are not experts in capacity building, strategic planning and organisational development the SAIs need also that kind of support and advice from experts in these areas.
12. Distance communication technology should be extensively used also in Phase 2 in line with the global response to climate change.
13. If possible, the IDI Bilateral Support Unit should be expanded to allow country specialisation of its advisers.

## 2 Introduction

### 2.1 Background

The background to IDI's Bilateral Work, the Evaluation Components, the Evaluation Scope as well as the background to each Component is described in the ToR (Appendix 1) and will not be repeated here. The ToR for the evaluation state the following two purposes: (1) To strengthen the future selection, design and implementation of IDI's bilateral support and strengthen IDI's bilateral policy (i.e. *Lessons learned exercise*); and (2) Investigate and report on whether IDI's bilateral support contributed to the defined target outputs/outcomes/goals (i.e. *Outcome evaluation*).

### 2.2 Evaluation Scope

#### **Component 2: Evaluation of the Accelerated Peer-Support Partnership Programme (PAP-APP) – Phase 1, 2018-20**

- Design of the programme including SAI and partner involvement and commitment
- Selection and establishment of the delivery partnership (formal partners and in-kind support)
- Implementation of the programme, including its internal management, monitoring and reporting
- Contribution of the programme to enhancing the strategic management of each SAI, including SAI capacity to manage and coordinate support through project support groups.
- Contribution of the programme to enhancing alignment and coordination of donor support (functioning Project Support Groups), and establishing long-term cooperation agreements
- Contribution of the programme to the SAIs' strategies for gender, diversity and inclusion
- Verify the self-assessments of strategic management, especially the SAI PMF indicator 3 scores in early 2020

It should be noted that this is an evaluation of the Accelerated Peer-Support Partnership Programme and not of each of the individual participating SAIs. IDI expects that a number of high-level questions will be answered in the evaluation. These are reproduced at the start of chapter 3 (Relevance), 4 (Efficiency), 5 (Effectiveness), 6 (Sustainability) and 7 (Partnerships).

It should also be kept in mind that the timeframe for successful institutional development in post-conflict countries is at least 10-20 years (World Development Report 2011), whereas this is an evaluation of only the first two years (FY 2018 and 2019) of a three-year Phase 1 (2018-2020) of PAP-APP.

### 2.3 The Evaluation Team

INTOSAI Development Initiative (IDI) has on 31 October 2019 commissioned the Swedish management consultancy company Professional Management Arne & Barbro Svensson AB to carry out the Evaluation. The Evaluation Team comprises Mr. Arne Svensson (team leader), Dr. Tony Bennett and Ms. Stina Wærn. QA has been executed by Ms. Lina Lenefors.

### 2.4 Methodology

The ToR state the type of study to be conducted and the areas that should be studied. In order to ensure the full exploration of all the elements underlying the ToR, the Evaluation Team has in the



Inception Report (Appendix 2) detailed for each assignment element the sources of information including the written documentation that is requested and the verification method that will be used.

The Inception Report was approved on 10 December 2019 and work began on Component 1. The draft report on Component 1 was submitted on 26 February 2020. Work on Component 2 started in January 2020 with a request by IDI to provide all the information and documents required by the Evaluators.

The evaluation of Component 2 has followed the same procedure as Component 1. A large cache of documents was provided by IDI, and a provisional list of interviewees. Most of these have been contacted by telephone or Skype and interviewed, typically for an hour, by a member of the Evaluation Team, using an interview guide that covers all the questions detailed in the TOR and revised in the Inception Report (see Annex 3). The evaluator has entered responses onto the questionnaire and returned it to each interviewee for comments, corrections and additions. Thus, the data from each interviewee has been validated and supplemented in a way that minimised the time and cost to the interviewee.

#### ***2.4.1 Design of the Evaluation***

The evaluation has been conducted as per international standards, as for Component 1. Our approach has been designed in accordance with standards for ensuring quality evaluation processes and products as detailed in OECD/DAC's Evaluation Quality Standards for development evaluations and the Independent Evaluation Group's Principles and Standards for Evaluating Global and Regional Partnership Programs as references. We also adhere to the International Framework Good Statistical Practice.

#### ***2.4.2 Evaluation Framework, Evaluation Questions and Justification Criteria***

The Evaluation Framework, Evaluation Questions and Justification Criteria are detailed in the Inception Report (Appendix 2).

#### ***2.4.3 Documents and Persons Interviewed***

Evidence for the Evaluation has been obtained through document reviews and interviews with key external and internal stakeholders, such as IDI staff, partners and other relevant stakeholders to gather evidence on the work and reporting in order to assess the progress on implementing the strategies and achieving the objectives of the IDI's Bilateral Support 2017-2020.

The evaluation has involved:

- (1) Desk study and analysis (review of relevant project documents);
- (2) Face-to-face meetings with IDI-based stakeholders;
- (3) Interviews with IDSC Leadership;
- (4) Interviews with Staff at IDI;
- (5) Interviews with Staff at AFROSAI-E and CREFIAF who partner with IDI for delivery;
- (6) Interviews with SAIs receiving support;
- (7) Interviews with SAIs providing peer support;
- (8) Interviews with Funding Donors;
- (9) Interviews with other representatives of the donor community; and
- (10) Draft report to IDI for comments.

For component 2 approximately 35 persons were identified and informed about the Evaluation by the IDI. Some of them were interviewed also for Component 1. The Team sent them two emails

asking for time slots for interview and the IDI sent out a reminder. During the evaluation the Team has identified a number of other key informants that also have been interviewed. In total 40 persons were able to allocate time for an interview and were interviewed during the period up to the end of February 2020.

It was envisaged that representatives of national Parliaments, such as chairs of Public Accounts Committees, could also be interviewed. However, this was not done as it appeared too early in the PAP-APP programme for any useful responses from such persons.

A list of persons interviewed is attached (Annex 3). These interviews offered an invaluable insight on different aspects of the Programme. A list of documents reviewed is attached (Annex 4).

## 2.5 This Report and How to Read it

The findings, preliminary conclusions and preliminary recommendations are presented in this First Draft Report that is submitted to the IDI on 28 March 2020.

This Draft Report is divided into five sections as follows:

- The Executive Summary in section ONE contains the overall conclusions and the recommendations.
- Section TWO is introductory.
- Section THREE is concerned with the evaluation questions on relevance
- Section FOUR assesses efficiency, including budget/actual comparisons
- Section FIVE assesses effectiveness, including target/actual achievement comparisons
- Section SIX focuses on the evaluation questions on sustainability
- Section SEVEN focuses on the evaluation questions on partnerships

The various sections of the Report answer the questions pertinent to the overall purpose of the Evaluation and the elements stipulated therein. Section 3-7 starts with general observations regarding the PAP-APP programme followed by, when relevant additional observations on country level in anglophone countries and francophone countries respectively. However, it is repeated that this is an evaluation of the Accelerated Peer-Support Partnership Programme and not of the individual participating SAIs.

At the end of each section the Evaluation Team has summarized the analyses and drawn some conclusions. Based on the conclusions, the Evaluation Team provides recommendations at the end of the summary.

## 2.6 Brief summary of the report of Component 1: The Implementation of the GCP Tier 2 strategy

In this evaluation of IDI's Bilateral Support 2017-2020 each Component is reported separately. The draft report for Component 1 (Evaluation of Implementation of the GCP Tier 2 strategy) was submitted to IDI on the 26 February 2020.

Nine SAIs are partners and beneficiary institutions as they have been selected for the Global Call for Proposals (GCP) Tier 2. These SAIs are in the Democratic Republic of the Congo (DRC), Madagascar, Guinea-Conakry, Togo and Niger (French-speaking CREFIAF members), and Eritrea, Zimbabwe, Sierra Leone and The Gambia (English speaking AFROSAI-E members).

Our conclusion is that GCP Tier 2 was a relevant and effective response to kick-start capacity development support in SAIs in challenging environments, considered at risk of getting left behind. It could be replicated with two adjustments: (1) The process should aim at selecting 1-2 SAIs in each region and (2) the likelihood of SAI reform should be included among the criteria.

The SAIs are leading the reform process. Some SAIs are still facing challenges in getting their Project Support Groups off the ground and effectively functioning.

In summary, the Evaluation Team has the following recommendations in the report on Component 1:

- The GCP Tier 2 process should be replicated with the aim of selecting 1-2 SAIs in each region next time.
- The likelihood of reform should be included among the criteria so as to improve the likelihood of external project funding.
- That the SAIs are leading the reform process is a very important concept that should be underlined in the dialogue with all stakeholders.
- Communication should be improved in a future GCP Tier 2 by the involvement of regional and sub-regional bodies from the beginning of the process.
- In a future GCP Tier 2 the documentation from PAP-APP could be used to give the SAIs a better idea of what the reform process and the support means in practice.
- Support to partners at the regional and sub-regional level should be considered based on needs analysis.
- Issues regarding communication infrastructure and using ICT tools should be addressed early in the future GCP Tier 2 processes.
- Future GCP Tier 2 processes should allocate more resources to share experience and lessons from similar processes and build understanding among the peers and managers on concepts, approaches and tools.
- Future GCP Tier 2 processes should not be separated from the implementation programme as has been the case with the PAP-APP programme. Instead the reform process should be handled as several phases within the same process. .
- For future GCP Tier 2 processes, it should be considered to provide more initial support and training for targeted SAIs than was delivered this time.
- In future GCP Tier 2 processes, Project Support Groups (PSGs) should be considered as one tool for stakeholder coordination. However, alternative approaches should be used in countries where a PSG is not practicable. Alternatives include bilateral discussions, regular reporting of SAI plans to all interested Development Partners (DP), and co-option of DP representatives onto annual project review meetings.

## 3 Relevance

In this section the Evaluation Team has assessed the following evaluation questions:

- To what extent did the design of the programme meet the initial needs of the participating SAIs, and did it adjust as necessary where SAI needs changed?
- To what extent was the underlying theory of change for PAP-APP clear and suitable?
- To what extent was the PAP-APP programme, and individual country-level support, informed by appropriate gender analysis, and how might this be improved in phase 2?

### 3.1 Observations

#### 3.1.1 General observations regarding the PAP-APP programme

The programme was based on nine SAIs, each with different needs and priorities and at different stages of development. Phase 1 of the programme addressed some common needs of post-conflict SAIs in developing countries, in particular lack of planning capacity (at strategic and operational levels), lack of coordination of external support to SAIs, and low female representation in SAI activities, particularly at senior level. These needs were seen by the PAP-APP partners and the funding agencies as common to all the target SAIs.

These needs did not reflect the expressed needs and priorities of the SAIs in 2018. Strategic planning capacity and external support plans were seen by all respondents as essential pre-requisites to donor engagement, but in no SAI was the gender issue a priority, though higher female participation was generally accepted as a desirable direction of change. Of the nine SAIs, none had a gender policy or had undertaken a gender analysis.

No SAI had an external support framework or dedicated<sup>4</sup> staff responsible for coordination of external technical or financial support. Given the multiplicity of donor agencies in each country, the, often, competitive nature of donor-driven offers, and the prestige attached to providing support to the SAI, this was an evident need, though not always recognised by SAIs.

The PAP-APP programme was based on the principles of the IDI Bilateral Support Policy and AFROSAI-E and CREFIAF policies. Both CREFIAF and AFROSAI-E confirm that the PAP-APP programme, as designed mainly by the IDI PAP-APP team, was relevant to the needs of the selected SAIs. Though the nine SAIs were at different starting points with regard to their needs assessments, strategic plans and operational plans, the SAI-level cooperation agreements were discussed with SAIs and adapted to the status of strategic planning in each SAI.

SAI representatives also confirmed that the PAP-APP programme was relevant for phase 1, though not reflecting their own prioritization of needs. Nevertheless, they took strong ownership of their cooperation agreements. Activities changed following mid-term reviews of SPs, Steering Committee reviews at programme and country levels and in the course of in-year project management.

The cooperation agreements did not include a theory of change, and SAIs did not attempt to apply the implicit generic ToC in the Programme Document to their own (unique) circumstances. No interviewee questioned the clarity of the ToC, nor suggested any change to it. Most appeared to be indifferent to the concept or not familiar with it.

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<sup>4</sup> “Dedicated” means having responsibility and time to discharge the responsibility, not necessarily full time. Source is interviews with SAI team leaders and SAI heads.

Phase 1 was expected to promote more comprehensive plans for external financial and technical support to the Strategic Plan (SP) implementation. By the end of 2019 the target was to have at least seven SAIs (Anglo- and Francophone) having such plans showing priority projects and applications for external support.

### *3.1.2 Additional observations on country level – anglophone countries*

**Planning capacity.** Phase 1 focused first and foremost on enabling SAIs to produce credible plans and projects that would attract donors. This was an expressed need of SAIs and their legislatures where SAIs were seen as their agents in bringing governments to account. Stronger SAIs are not necessarily welcomed by autocratic governments. Donors generally support democratic separation of powers and are prepared to fund the strengthening of SAIs and their independence of the executive.

**Gender.** Before the PAP-APP programme, gender was not recognised as a major issue in any of the target SAIs. The PAP-APP programme document said that the Partners would strive to promote gender awareness, diversity and inclusiveness in the interaction with the SAIs. This may take various forms, from ensuring female participation in project activities, to supporting organizational changes necessary for gender awareness and responsiveness, and encouraging gender equality, diversity and inclusiveness to be addressed in the strategic planning process as well as the SP itself. These initiatives are a part of the effort to make SAIs model institutions, in accordance with INTOSAI policy, UN Sustainable Development Goal 16, and the AFROSAI Gender and Development Strategy (2015)<sup>5</sup>.

Gender and equal rights have been addressed in the following ways:

- An outcome and output related to gender, diversity and inclusion have been set in all PAP- APP agreements. The SAIs have committed to develop strategies and actions for addressing this in new strategic and operational plans.
- Gender, diversity and inclusion are being assessed specifically during the needs assessments in six of the SAIs (Anglo- and Francophone together).
- Gender balance is sought when mobilizing advisors. 60 % of the Peer team leaders and 50 % of resource persons were female in 2018. There is a target to ensure a relatively high female representation in the SAI strategic management teams.

### *3.1.3 Additional observations on country level – francophone countries*

Some of the francophone countries suggested that some questions were put rather prematurely, since they are still at the end of the first stage. The questions concerned the reinforcement of strategic management, whether risks to planned outputs and contribution to outcomes have been

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<sup>5</sup> The Strategy is based on the gender equity and empowerment approaches within the Gender and Development (GAD) spectrum. This GAD approach promotes equitable access to work and decision making for women and men at the SAIs. This will be realised through the implementation of specific measures and actions to promote a favourable environment for women and men equally and to change elements in the organisational culture which prevent the inclusion and promotion of women. Specifically, capacity building needs of women are at the centre of the proposed actions, as these are essential for women to progress towards decision making and leadership positions. The Strategy proposes three areas of intervention: (1) Promote women’s access to decision-making positions (leadership positions), to the audit profession and capacity-building for women in SAIs; (2) Strengthen the institutional framework for gender mainstreaming; and (3) Integrate gender dimensions (equality/equity) as a subject and as a criterion of performance audits in the public auditing profession.

appropriately identified and managed in practice, and whether the design of the PAP-APP programme meets the initial needs of the participating SAIs.

The theory of change (ToC) is a new concept to all the francophone countries, it is clear and easy to understand, but some of the SAIs, like Togo and the DRC, have suffered from lack of knowledge regarding new tools like ToC. In DRC, the concept of Results based Management (RBM) was not widely spread, nor was the planning practice.

The concept of gender seems to vary in the francophone countries. In the DRC no gender analysis has been carried out. It seems that the concept has been confused with feminization of services. The Cour des Comptes says that they are very far from leading by example where gender is concerned. Still, employments are advertised with no reference to sex. In Togo the gender aspect is said to have been a preoccupation, very much in need of improvement and reinforcement. In Niger there is no incompatibility of conformity legally. There are more women than men working at the Court, but no information on what levels. The view is put forward that capacity training should be given to women, to become "*more professional*". In Guinea Conakry gender has been taken into account, even if it is not considered a main issue. Questions regarding gender have been accounted for in the strategic plan. Madagascar claims to have no problem with gender. There is no internal strategy for promoting gender, but the strategic plan takes gender into account, notably in its audit plan.

### 3.2 Analysis and Conclusions

We conclude that the design of the programme met some of the initial needs of the participating SAIs, though not necessarily according to SAI priorities, and that it adjusted as necessary where SAI needs changed.

There was no explicit ToC formulated and used during the design and implementation of the Programme. To most of our respondents the links between activities, outputs and outcomes remained a theory. The SAIs were not able to comment on the concepts of ToC and change management. Thus, the respondents are not in a position to provide any comments or evidence of the efficiency of the Programme.

The validation of the generic ToC in the Programme document should be done after the termination of PAP-APP phase 2, when the outcomes and impacts may be assessed. It appears that the ToC could also be tested at the country project level where the validity of inherent assumptions in the causal chain may vary from country to country.

The PAP-APP programme document underlines that the Partners should strive to promote gender awareness, diversity and inclusiveness in the interaction with the SAIs. Of the nine SAIs, none had a gender policy or had undertaken a gender analysis. In no SAI was the gender issue a priority. In phase 2, the importance of gender equality should be advocated with emphasis. If this is controversial in countries having contrary cultural traditions it will need to be advanced with care and awareness of potential reactions. Performance indicators need to be defined more precisely and applied consistently.

## 4 Efficiency

In this section the Evaluation Team has assessed the following evaluation questions:

- Were project-initiated activities and costs consistent with plans and budgets?
- Were planned monitoring mechanisms applied in practice leading to actions to keep the programme on track?
- Were risks to planned outputs and contribution to outcomes appropriately identified and managed in practice, including responses to realised risks?
- Were appropriate arrangements agreed and used to ensure quality of delivery and outputs by all partners?
- How efficient were the chosen delivery mechanisms (peer-peer support, mobilisation of resource persons, combination of in-country and remote assistance) compared to other feasible alternatives (e.g. use of consultants, use of IDI staff, increased country presence, long term advisors)?
- To what extent did the initiative utilise potential synergies with other IDI or AFROSAI-E initiatives and products?
- To what extent did the initiative utilise synergies with non-IDI/AFROSAI-E initiatives (at the country, regional and global level)
- To what extent were the PAP-APP partners able to mobilise sufficient quality and quantity of support internally and in the form of in-kind support?

### 4.1 Observations

#### 4.1.1 *General observations regarding the PAP-APP Programme*

Project activities in a major new programme using a new modality of SAI ownership and peer support, inevitably diverged from initial expectations and budgets. The important question is whether there was frequent and effective feedback. This chapter examines how far budgets were achieved, with some high-level analysis of deviations, then outlines the process of accounting, reporting, monitoring and re-planning.

Table 1 below compares the PAP-APP budgeted costs and funding with the actual results. This covers the entire period to the end of 2019 so as to minimise the deviations due to slippages from one year to the next. Budget data for 2018 is from the Programme Document and for 2019 it is from the revised budget. Actual data are based on the PAP-APP Financial report for 2019. The Programme Document does not show the delivery costs broken down by country, so budget/actual comparisons have not been made at SAI level. In-kind costs are rough estimates. They are included both as costs and as funding contributions so that a complete picture is given.

There are no separate audit reports on PAP-APP as the audit reports on IDI cover the PAP-APP programme. The 2018 audit report states that the IDI financial statements comply with Norwegian law and standards. There are no qualifications to the audit opinion. The 2019 audit report is not yet available.

Table 1: PAP-APP Costs and Funding to December 2019, Actual vs Budget

Costs, incl. in kind	2018+2019 budget nkr 000	2018+2019 actual nkr 000	Deviation %
<b>Salaries and overheads incl. in kind</b>			
IDI salaries and overheads	6,445	5,684	-12%
AFROSAI-E salaries and overheads	1,047	787	-25%
AFROSAI-E- in kind	140	238	70%
CREFIAF salaries and overheads	511	386	-24%
CREFIAF- in kind	194	570	194%
Peer partners in kind	1,177	687	-42%
<b>Total</b>	<b>9,514</b>	<b>8,352</b>	<b>-12%</b>
<b>Delivery costs</b>			
IDI		2,597	
DRC		670	
Guinea		419	
Madagascar		447	
Niger		450	
Togo		288	
Eritrea		226	
The Gambia		406	
Sierra Leone		184	
Zimbabwe		125	
<b>Total delivery costs</b>	<b>5,737</b>	<b>5,812</b>	<b>1%</b>
<b>Total costs</b>	<b>15,251</b>	<b>14,164</b>	<b>-7%</b>
<b>Funding, incl. in kind</b>			
IDI basket funds	4,754	4,375	-8%
AFROSAI-E in kind	260	238	-8%
CREFIAF in kind	254	570	124%
Peer SAIs in kind	1,247	687	-45%
Austrian Development Agency (ADA)	3536	3,548	0%
MFA Iceland	1,675	1,692	1%
MFA France	971	990	2%
DFID	661	321	-51%
SAI Qatar	866	737	-15%
Irish Aid	971	1,006	4%
<b>Total funding</b>	<b>15,195</b>	<b>14,164</b>	<b>-7%</b>
<b>Funding gap</b>	<b>56</b>	<b>0</b>	

The table shows that total costs were 7% below budget. This was largely because fewer personnel-days were used than planned, mainly due to budgeting errors in IDI. Personnel were also under-



spent in AFROSAI-E (due to a change of project manager) and peer partners, but not in CREFIAF where far more in-kind support was provided than planned. Salaries and overheads were 12% under budget, while the delivery costs were fully spent.

This indicates greater efficiency than expected, but it is curious that salaries and concomitant overheads, which are usually the most stable and foreseeable elements in any organisation's budget, should have proved so difficult to predict.

Comparing budgets and actual costs at SAI level is hampered by the lack of budget data for 2018, as this was budgeted only when planning with each SAI was completed mid-2018. Using only data for 2019, the costs charged to the nine SAIs were kr 2,485,000, just 4% below budget. However, the breakdown by SAI is revealing: all the francophone SAIs except Togo had more workshops than planned, and thus overspent (10% overall), whereas the anglophone SAIs underspent their budgets (by 27% overall) for various reasons, eg. lack of a project manager in Eritrea, and Zimbabwe (October-December 2019). These operating problems were monitored and effectively addressed with an eye on value for money. There were also real savings in travel costs by combining trips in the region.

The shortfall in spending means that the corresponding funding also fell short, despite the entry of DFID, SAI Qatar and Irish Aid in 2019. The shortfalls were mainly from IDI, DFID (less months and activities covered than planned) and SAI Qatar (the shortfall is carried forward to 2020). The overall shortfall in funding equals the shortfall in spending, resulting in nil funding gap.

All PAP-APP expenditure is captured by IDI Management Information System, both direct expenditure and reimbursements of in-country expenditure from donor deposit accounts. The personnel costs of IDI staff are costed, as well as the AFROSAI-E project manager and salary top-up of two CREFIAF employees and brought into the Programme accounts. Other P2P resources are free and are estimated annually for management information on the full cost of activities.

At the country level, the SAI Project Manager prepares an annual project report in consultation with the SAI and Peer team and presents it to the Steering Committee. Adjustments to the Activity Plan and budget are then made.

At both programme level and country level, budgets are controlled through the IDI management information system. The governance of SAI-level agreements includes regular monitoring of costs, progress of activities and management of risks through dialogue between SAI teams and their peer teams and an annual project report that is presented to the Steering Committee for the country. Adjustments to the following year's Activity Plan and budget can then be made. For instance, the minutes of the Gambia SC meeting at Maputo on 5 May 2019 show that the SAI expected to meet all milestone deadlines if they had sufficient support from the in-country Peer Team. AFROSAI-E said they would consider financing one or two NAO staff members to attend training on quality assurance.

Adjustments are occasionally made during the year to address new needs arising or being recognized, such as specific training requirements that could be met by AFROSAI-E or CREFIAF. Standard tools, courses and training materials were used as far as possible to allow economies of scale and inter-agency synergies. For instance, some SAIs used IDI strategic planning material.

All SAIs monitored their Activity Plans according to:

- spending to date by activity (very important due to differences in the timing of activities and their expenditures)

- lists development partners and their interactions with the SAI
- shows the planned and actual dates of milestones, and
- shows baseline data and the current status of outputs and outcomes.

A useful format for in-year monitoring is the Big Picture Tracker, as used in The Gambia, Zimbabwe and Sierra Leone. This is a dashboard report that provides the above information, prepared by the Project Manager from time to time (in practice not regularly) and shared with stakeholders.

The funding agencies agreed with a standard format for the annual report and do not make additional demands for information by supplementary reports or monitoring visits to the supported SAIs. This keeps the administrative load on each project team to a minimum.

The PAP-APP partners were able to mobilise sufficient resources to implement the Programme, though some respondents felt overloaded and some questioned the adequacy and availability of in-kind support from regional peer SAIs, and the continuity and country presence of Peer Teams. The GCP T2 Steering Committee initially sought Capability Statements from peer SAIs. Later the PAP-APP Team continued the search for a strong pool of peer SAIs. The SAIs of Sweden, Norway, South Africa, Gabon, Ghana, Kenya, Namibia, Senegal and Sierra Leone have provided peer support in Phase 1. Other SAIs have committed to support in Phase 2.

No external consultants have been used in the PAP-APP programme Phase 1.

#### ***4.1.2 Additional observations on country level – anglophone countries***

Three anglophone SAIs improved their strategic planning capacity (see Table 2 under 5.1 below), and this was done within agreed budgets and with a high level of cost consciousness.

Travel and subsistence expenditures were kept to a minimum, eg.

- Annual project meetings, which involved all stakeholders to each project getting together, were held as side meetings at the AFROSAI-E Governing Board meetings
- Use of SAI premises for events as much as possible
- Steering Committee meetings included key members through distance communication such as Skype, and videoconferencing where possible, though this was constrained by poor telecom infrastructure in the region, particularly Eritrea.
- IDI and AFROSAI-E advisers having responsibilities in more than one country combined visits to two or more countries in a single trip.

Comparisons between budget and actual expenditure should ensure that expenditures match with activities. Support by another external provider, the International Republican Institute (IRI), which is not a party to the Gambia Cooperation Agreement, is provided from another aid project which focuses on IRI support to the National Assembly, CSOs and media. For instance, the IRI funded costs of a stakeholder consultation workshop in Banjul Apr/May 2019. Though this event is within the PAP-APP programme objectives and the PAP-APP team assisted, the project costs and funding were outside the PAP-APP programme.

Where a SAI is supported by another project, the funding DP would have its own reporting and monitoring system. In Eritrea, for instance, UNDP reports its expenditures on capacity building of the OAG quarterly.

### 4.1.3 Additional observations on country level – francophone countries

The francophone countries claim that initiated activities were in accordance with the plan, but i.e. Niger, Madagascar and the DRC have no notion of accordance with budget, since they do not have the financial details. In Guinea Conakry the activities initiated were in accordance with the plan, but the costs initiated have been largely superior to the internal resources of the Court. In Togo the project-initiated activities and costs were not consistent with plans and budgets but needed some support from the technical and financial partners.

Monitoring mechanisms have been in place, though not considered relevant by all, since *“the programme has not yet been carried out”* (Togo). In Niger, independent circumstances (moving of the Court, death of the First President) have not permitted a complete application of the anticipated mechanisms. In DRC, Madagascar and Guinea Conakry the monitoring mechanisms are in place.

Risks to planned output and contribution to outcomes have been appropriately identified and managed in practice by Niger and Madagascar. In DRC and Guinea Conakry the risks to planned output and contribution to outcomes have been identified; their management in practice remains to be carried out. Togo has not been able to answer, since the Programme has not yet been carried out.

Regarding the efficiency of the chosen delivery mechanisms compared to other feasible alternatives, Guinea Conakry, Madagascar and Niger declared themselves satisfied with the combination possibilities, especially resource persons from other SAIs, having the knowledge of the SAI environment. Togo has only had support from the PAP-APP partner when evaluating needs, elaborating strategical and operational plans and the plan for external support. In a certain measure also from the IDI personnel. In DRC only the peer support has been active since the member from the support team has been visiting in order to initiate the strategic planning. According to the DRC an alternative could be to favour prolonged visits by members of the partner team, since their expertise is needed.

## 4.2 Analysis and Conclusions

The emphasis laid on P2P support provides relevant and timely advice at far less cost than could have been provided by consultancy firms. Support was provided free to the receiving SAI. For instance, the Sierra Leone SAI (ASSL) provided their communications specialist and a Deputy Auditor General to The Gambia SAI. There may have been an opportunity cost of re-allocating a senior officer from one SAI to another, but the willingness of provider SAIs to lend their skills and experience suggests that they had the manpower capacity (at least outside the seasonal peaks in audit work) and expected to gain useful regional experience and different perspectives themselves. Thus, the PAP-APP phase 1 approach is inherently efficient and cost-effective. Whether it can be maintained in Phase 2 remains to be seen.

Distance communication technology has evolved, and use has grown rapidly. Videoconferencing, blogs, Webinars and software such as Skype, WhatsApp and Teams allow groups of people with a common interest and agenda to interact, mostly for free. However, they all depend on the underlying telecom infrastructure, which varies from country to country and is largely outside the control of the SAI or the PAP-APP partners.

While virtual meetings save the time and cost of travel and hotel stays and carbon emissions, physical meetings are still vital for building the mutual understanding and trust on which reforms are built. Peer team leaders should continue to travel and meet their counterparts, particularly at

key steps in the process like the setting up of cooperative agreements, in-country workshops and at least annual meetings. Where the personal chemistry between peer teams and SAI teams does not work, which sometimes happens, consideration should be given to making personnel changes so that cooperative relationships and project progress can be renewed.

IDI has no country offices, nor AFROSAI-E, CREFIAF or any of the funding agencies, so monitoring the project is a challenge. Peer teams, or at least their heads, need to get close enough to know what is happening. Peer team heads have become 'visiting advisers', arranging person-to-person visits at key steps in the planning cycle, and returning after an interval to see whether advice has been followed and how the situation is changing. In terms of results so far, this appears to have worked satisfactorily. Ideally, the adviser is dedicated to a single SAI and a single country and builds a high level of contextual understanding and personal trust. This does not necessitate 24x7 presence.

It is preferable not to split an adviser between two or more countries.<sup>6</sup> If possible, the Bilateral Support Unit should be expanded to allow country specialisation of its advisers.

Another resource for monitoring SAI development projects is the use of in-country DPs that are already engaged with a SAI. A DP with the necessary skills in its country office may be a useful supplement to the visiting adviser.

## 5 Effectiveness

In this section the Evaluation Team has assessed the following evaluation question:

- To what extent have the following expected SAI outcomes been met, what factors hindered or contributed to this, and how could these be further strengthened?
- Strengthened SAI's Strategic Management (including increased SAI ownership of their own development). According to the evaluation scope the Evaluation Team is supposed to "*Verify the self-assessments of strategic management, especially the SAI PMF indicator 3 scores in early 2020*"
- SAIs have sufficient, effective and coordinated external support
- SAIs lead by example in the areas of gender, inclusion and diversity

### 5.1 Observations

#### 5.1.1 General observations regarding the PAP-APP Programme

The PAP-APP results framework and achievements up to the end of 2019 are shown in Table 2 below.

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<sup>6</sup> One adviser was Peer Team leader in two countries and member of two other peer teams.

Table 2: PAP-APP Results Framework Indicators, Targets and Results

SAI outcome	Expected outputs	Indicators of goal achievement	Targets	Achieved by end 2019
<b>1. Strengthened SAIs strategic management</b>	a. Strategic plans have been developed based on needs assessments and containing core elements for effective performance of the SAI.	SAI-PMF SAI-3 <i>Strategic Planning Cycle</i>	Level 2 as an average by the end of 2019	On 3 SAIs, level 3 is achieved (see Table 3). The rest could not be assessed. Target deemed to be achieved
		SAIs having a new or updated needs-based strategic plan	5 SAIs by the end of 2019	2 SAIs finalized new SPs and one completed a SP addendum, total 3. Five more were “almost completed”. Target almost achieved.
	b. Operational plans are developed with a clear performance and results orientation, especially an indication of the number of audits to be carried out annually in relation with the SAI mandate and capacities	SAIs with a new or updated operational plan developed using the partner methodology	5 by the end of 2019	One completed an OP structure, Six drafted OPs. Target not achieved as OPs not finalized
<b>2. SAIs have sufficient, effective and coordinated external support</b>	a. Comprehensive plans for external financial and technical support to strategic plan implementation are developed. The plans show priority projects and contain specific project proposals.	SAIs having developed funding proposals linked to their strategic plans	7 SAIs by the end of 2019	7 SAIs developed external support plans and shared a total of 13 project proposals. Target achieved.
	b. SAIs have dedicated staff and responsibility for coordination of external support	SAIs having comprehensive support agreements starting in 2020	5 SAIs by the end of 2019	All 9 SAIs have dedicated staff and plans for external support. 8 SAIs had at least one meeting with donors. Target achieved
	c. Funding and cooperation agreements established to meet the needs of the Strategic plan implementation document			
<b>3. SAIs lead by example in the areas of gender, inclusion and diversity</b>	a. Gender, inclusion and diversity are considered by the SAIs in the strategic and operational planning process	SAIs who have made plans for improvements related to gender, inclusion and diversity	7 SAIs by the end of 2019	5 SAIs advanced the gender goal. Target not achieved.
		Female representation in the SAI strategic planning team equal to or higher than the proportion of female employees in the SAI	5 SAIs by the end of 2019	Lack of data, could not be assessed

Sources: Programme Document v2.2018 and Programme Report 2019, revised 24 March 2020

**Strategic planning.** The PAP-APP Programme has focused on strengthening of SAI strategic planning capacity. This is measured using the SAI-PMF indicator 3. The indicator has four dimensions, but only the first three are used here, as the focus of phase 1 was on planning, not monitoring and reporting.

It may be noted that the SAI PMF-3 criteria for measuring planning capacity are not wholly reliable. The more that is done by the Peer Team, the less that is done by the SAI team and the less learning is achieved. For instance, a Peer leader in a hurry for results may be tempted to draft a document or sections of it that are required to achieve a higher score. Note also that the tables below in subsection 5.1.2 and 5.1.3 respectively do not show real (but less measurable) achievements such as the changes in mindset of SAI leaders, the greater commitment to results-based management, and greater confidence in the execution of their role. However, some SAIs are cautious about taking over leadership responsibility:

**Coordinated external support plans** have been a mixed success. In the template results framework this was expressed in three parts: (1) a comprehensive SAI plan showing external support for SP implementation; (2) dedicated SAI staff with responsibility for coordination of external support; and (3) written applications for external support, all by end 2019. Achievements are set out in sections 5.1.2 and 5.1.3 below.

**Gender balance.** The expected outcome was that SAIs would lead by example in the areas of gender, inclusion and diversity, and the expected output was that gender, inclusion and diversity would be considered by the SAIs in the strategic and operational planning process. The programme set two targets to be achieved by the end of 2019:

- 1) That 80% of SAIs (ie. seven SAIs) would have made plans for improvement,
- 2) That female representation in the SAI planning team would be a higher percentage than in the SAI as a whole, in 80% of SAIs (ie. seven SAIs).

Target 1 was accepted by most SAIs and a real effort was made to apply this initiative, even in countries in which religion and culture inhibited its application, notably in The Gambia. Gender assessments have been conducted in several SAIs and gender awareness has increased.

Target 2 could not be assessed for lack of data. The PAP-APP 2019 Report does not include data on female representation in the SAI planning team<sup>7</sup>. However, in all nine SAIs there were 1,097 staff, of whom 311 were female (28%). 295 of all staff “participate actively” in SAI activities and of these 90 are female (Report, pp.13-14, plus calculations by the Evaluation Team). 90/311 is 29%. Though there is some uncertainty about the data, it suggests that, overall, the target is missed.

### *5.1.2 Additional observations on country level – anglophone countries*

**Strategic planning.** Eritrea, Sierra Leone and The Gambia met the targets for SAI-3. It was not possible to assess the strategic planning capacity of the Zimbabwe OAG, as the OAG has not yet produced a new SP or OP since the PAP-APP engagement on this objective. A Mid-term Review of the SP 2016-2020 was undertaken by the Peer Team in May 2018, but this cannot count as a SAI

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<sup>7</sup> The PAP-APP Report for 2019 has a different target for female participation. The target is that 50% of all females in each SAI participate actively in activities. This is achieved only in Madagascar (28/46) and The Gambia (15/26). It is not clear whether the staff totals, and their gender breakdown refer to all staff, or just audit staff excluding support staff, or only those working on PAP-APP activities or SAI-wide activities. “Active participation” might be equivalent to attendance on committees, etc.

output of the training given. However, the baseline scores were already high, and the Auditor General has confirmed that planning capacity has improved to a large extent.<sup>8</sup>

A comparison of baseline (late 2018) scores with scores assessed from the latest planning documents shows a general improvement, particularly in The Gambia. See table 2 below:

**Table 3: Outcome 1 Improvement in strategic planning capacity (anglophone countries)**

Dimension	Eritrea (note 1)		The Gambia (note 2)		Sierra Leone (note 3)		Zimbabwe (note 4)	
	Baseline score	March 2020 score	Baseline score	March 2020 score	Baseline score	March 2020 score	Baseline score	March 2020 score
(i) Content of the Strategic Plan	3	3	2	4	3	3	4	N/A
(ii) Content of the Annual/ Operational Plan	3	4	0	3	3	3	3	N/A
(iii) Planning process	2	2	0	3	4	3	3	N/A
<b>Overall score<sup>9</sup></b>	<b>3</b>	<b>3</b>	<b>1</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>N/A</b>

**Note 1:** The baseline scores were derived by the Eritrea Peer Team in August 2018 from the draft SP 2019-2023 and the draft OP for 2018. The present scores are assessed from the final SP 2019-2023, the OP for 2019 and interviews with the SAI focal point and Peer Team Leader. Note that the baseline score on dim (i) was 3, as only 7 out of 9 criteria were met, not all 9.

**Note 2:** The baseline scores were obtained by The Gambia Peer Team from the SP 2014-2018. At that time there was no OP. The score on dim (i) was 2, and nil on dims (ii) and (iii), overall score 1. The present scores are based on the SP 2020-2024 and the OP 2020, interviews with the SAI focal point and Peer Team Leader and the Big Picture Tracker 2 March 2020.

**Note 3:** The baseline scores were obtained by the Peer Team from the SP 2016-2020 and OP 2018. The present scores are assessed from the Sierra Leone MTR and Addendum of October 2019, the draft Operational Plan for 2020 and interviews with the SAI focal point and Peer Team Leader.

**Note 4:** The baseline scores were obtained by the Zimbabwe Peer Team from the SP 2016-2020, an independent Mid-Term Review of the SP by the PAP-APP team (May 2018) and the OP 2018. There was no objective evidence to assess the scores at end-2019.

**Coordinated external support plans** have been a mixed success in the anglophone countries.

<sup>8</sup> “Three senior managers who are members of the SAI Strategic Committee were trained in strategic management and risk management. They implemented what they learnt in [the 2019] operational plan. A mid-term review was done by PAP-APP. Recommendations made will be included in the strategic plan for 2021-2025 and the [2020] operational plan”. (Communication from the Zimbabwe AG).

<sup>9</sup> Scores are obtained from the SAI-PMF conversion table for 3-dimensional indicators.

Eritrea SAI was unable to set up a PSG because of the centralization of all aid discussion in the Ministry of National Development (MND), which is regarded (by the SAI) as a more efficient machinery for coordination of aid. The MND is assisting the SAI and is in discussion with the African Development Bank (AfDB) for aid to the SAI based on a project concept note (PCN)<sup>10</sup>. UNDP is already providing aid<sup>11</sup>. There is a document called External Support Plan<sup>12</sup>, however, it is written by IDI and is not actually a comprehensive plan for future external support. The document states that *“Some preliminary contacts have been initiated with potential financiers but at this stage it is too early to call them interested partners or potential donors”*.

The Gambia SAI (National Audit Office, NAO) has an External Support Plan from November 2019 with dedicated NAO staff and procedures, and has submitted four informal project proposals, two of which have been accepted and one more expected (Big Picture Tracker 2 March 2020). The NAO is supported by the International Republican Institute (IRI) and support is expected from April 2020 by the World Bank. The EU provides budget support conditional *inter alia* on the NAO providing timely audit reports. Though this support goes to the Ministry of Finance (MOF), the condition may help the NAO get more staff approved by the MOF. The EU is probably also providing technical assistance from 2021.

In the Audit Service of Sierra Leone (ASSL) DFID has taken responsibility as the lead donor and a high-level Roundtable was hosted by DFID/British High Commission in November 2019 with participation by DFID, WB and EC. The Project Support Group concept was not accepted by the SAI (in particular the transparency aspects). A Project Support Group has not yet been established as originally envisioned in the programme design also because of a perceived lack of donor interest and the need to update strategic priorities first. However, regular Roundtable meetings organized by DFID and bilateral discussions between ASSL and potential partners are planned to continue. DFID has also undertaken to ensure that aid to ASSL is regularly discussed in the Joint Donor PFM Group meetings. An external support plan was developed with support from the PAP-APP Project Manager in November 2019 as an internal document setting out the procedure for coordinating external support, priorities and preferred mechanisms. A Deputy AG is the dedicated officer responsible for coordination. A Concept Note covering the top four priorities was sent to DFID and USAID in December 2019<sup>13</sup>, but no DP has yet committed to this.

In Zimbabwe, the NAO has identified its main areas in need of support, ongoing projects and interested donors (SAI Zimbabwe External Support Plan, September 2019). SAI Sweden has an ongoing project in Zimbabwe till the end of 2021. A PSG meeting was held in November 2019 and is expected to meet twice a year. PAP-APP identified DFID as the lead donor. A Multi-Donor Trust Fund project (PFMEP) managed by WB includes a component on strengthening the NAO. It closes December 2020. Project concept notes have been shared with WB, DFID and UNDP. No further DP commitments have yet been made, but AfDB, UNDP and the World Bank have indicated that they would like to continue supporting the NAO.

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<sup>10</sup> The State of Eritrea, Office of the Auditor General: “Institutional Capacity Development in OAG – Eritrea” Duration: 36 months, not dated. According to the minutes from the initial meeting with AfDB 2019-08-29 AfDB indicated they will look into the draft PCN, comment on the content and the OAG then can re-submit using the standard templates of the Bank. The Evaluation Team has not been provided with any additional information after the meeting.

<sup>11</sup> The project “Capacity building for Public Audit” is closely managed under the supervision of the Ministry of National Development.

<sup>12</sup> External Support Plan V1, dated 06/11/2019

<sup>13</sup> Big Picture Tracker, January 2020



In summary, The Gambia, Sierra Leone and Zimbabwe are deemed to have met the objective, but not Eritrea.

**Gender.** Gender assessments have been conducted in several SAIs and gender awareness has increased.

In Zimbabwe, the gender inclusion goal was included in the SP, but its implementation was deferred as the initial focus was on the strengthening of strategic planning. In Sierra Leone, an addendum to the SP 2016-2020 added to the goals the development of a Gender and Diversity Policy and an increase in the proportion of female employees. The Gambia, in their new SP 2020-2024, included identification of a gender focal person in 2020, development of a gender and diversity policy in 2021, and a performance audit on a gender-related topic.

Only in Eritrea was there a failure to advance the gender goal by end 2019. The SP 2019-2023 does not include any gender/diversity output<sup>14</sup>, nor does the draft Operational Plan 2020 include any gender-related activity. However, progress made on gender issues is mentioned in some detail in Eritrea's first ever annual report indicating that percentage female representation in the PAP APP programme was below the proportion of females in the SAI. This refers to gender initiatives, gender balance, participation in activities, committees, etc.

### **5.1.3 Additional observations on country level – francophone countries**

**Strategic planning.** In all of the francophone countries, there was some strengthening of SAI strategic planning capacity. Regarding evidence of reinforced strategic management, it seems too early to some countries to reach this level during this stage of PAP-APP. Gradually it might be accentuated when carrying out the strategic plan 2020-2024.

The Evaluation Team is supposed to “*verify the self-assessments of strategic management, especially the SAI PMF indicator 3 scores in early 2020*”<sup>15</sup>. However, no self-assessments have been done so far (the 2019 Programme Report expects them in May 2020). The assessments in the Table below are based on the written documents that the Team has been able to get from different sources and additional interviews.

In all the francophone countries, there was a strengthening of SAI strategic planning capacity. This is measured using the SAI-PMF indicator 3. This has four dimensions, but only the first three are used here, as the focus of phase 1 was on planning, not monitoring and reporting. A comparison of baseline scores (late 2018 or early 2019) with scores assessed from the latest planning documents shows some improvement. See table below:

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<sup>14</sup> Under Output 3.5, staff welfare, there is an activity to establish child-care facilities, which might enable more female recruitment/retention and improve gender equality. This is subject to the budget and is not included in the draft OP for 2020.

<sup>15</sup> ToR for the Evaluation

**Table 4: Outcome 1 Improvement in strategic planning capacity (francophone countries)**

Dimension	DRC (note 1)		Guinea- Conakry (note 2)		Madagascar (note 3)		Niger (note 4)		Togo (note 5)	
	Baseline score	March 2020 score	Baseline score	March 2020 score	Baseline score	March 2020 score	Baseline score	March 2020 score	Baseline score	March 2020 score
(i) Content of the Strategic Plan	0	4	0	4	0	4	0	4	0	4
(ii) Content of the Annual/ Operational Plan	0	4	0	4	0	4	0	4	0	4
(iii) Planning process	0	2	0	2	0	2	0	2	0	2
<b>Average score</b>	<b>0</b>	<b>3</b>	<b>0</b>	<b>3</b>	<b>0</b>	<b>3</b>	<b>0</b>	<b>3</b>	<b>0</b>	<b>3</b>

**Note 1:** The baseline scores were derived from the needs assessment report of 2019. The present scores are assessed from the final SP 2020-2024, as well as the OP for 2020.

**Note 2:** The baseline scores were obtained from the Guinea SAI-3 Scoring of 2018. The present scores are based on the SP 2020-2024 and the OP 2020-22

**Note 3:** The baseline scores were obtained from the assessment of SP 2019. No information on baseline scores for OP is available. The present scores are assessed from the Strategic Plan 2020-24. Information on the OP 2020-22 was provided by the SAI team leader and focal point.

**Note 4:** The baseline scores were obtained from the needs analysis of February 2019. The present scores are assessed from the Final SP 2020-2024, and the OP for 2020-22.

**Note 5:** The baseline scores were obtained from the needs analysis of February 2019. The present scores are assessed from the Final SP 2020-2024, and the OP for 2020-22.

The SAIs cannot yet claim that the SAIs have sufficient, effective and coordinated external support. The expected outcomes will not be met in any of the francophone countries unless the Strategic Plan is implemented in a more effective way.

The focal point in the Togo Court des Comptes reported (February 2020) that they do not yet have a PSG, but there is a wish for better donor coordination, and it might be established quite soon. DRC is planning to establish a PSG. The other SAIs have established adequate donor coordination.

The concepts of gender have been brought forward in three of the francophone countries, for now. These are the SAI of Madagascar, as the strategic plan has taken gender issues into account, as also at the SAIs of Niger and Guinea Conakry. The exceptions are the DRC and Togo.

## 5.2 Analysis and Conclusions

It should be noted first that the SAI-PMF indicator 3 is not wholly reliable as an objective measurement of SAI planning capacity, as it is influenced by the degree and nature of support from the peer team. Paradoxically, the more hands-on support from peers, the less the score can be regarded as a measure of independent SAI capacity. In addition, the preponderance of scores of 3

and 4, for which the requirements may vary by failure of a single criterion, make the overall score very sensitive. Sierra Leone, for example was given a baseline score of 4 on dimension (i) but fell to 3 in March 2020 as there was no evidence that the current strategic plan was based on an assessment of the institutional framework (criterion (f)).

Nevertheless, the overall picture, affirmed by all respondents, is of improvement in planning capacity, particularly in the francophone countries and in The Gambia, which had a very low baseline score as there was no operational plan in 2018, but recovered fast. In terms of SAI-3, seven out of the nine SAIs are scored higher than the baseline.

Though SAIs have taken on board the advice and proposals of their Peer Teams, the sustainability of their new planning capacity will depend on follow-up support in Phase 2 and at least one further round of medium-term planning.

All SAIs, with the possible exception of Eritrea (which is highly constrained by government protocols), have produced external support plans and project proposals, mostly with support from PAP-APP advisers (target achieved). However, there is a disappointing take-up of proposals. Only Eritrea and The Gambia have some committed support (for part of their needs only) and Madagascar is close to a major donor commitment. Other SAIs are in continuing discussions with interested donors. Though the target of five comprehensive support agreements by the end of 2019 has been missed, it is likely that further agreements will be reached in 2020.

The upscaling and coordination of long-term support to the SAIs were expected to result from the establishment of support groups with donors in each country. However, Project Support Groups in which all donors and potential donors are willing to meet quarterly with their SAI do not suit the political realities or SAI strategies for dealing with external stakeholders in all countries, and alternative means should then be found to ensure coordination (see recommendation in the report on Component 1).

The third outcome of the PAP-APP results framework was concerned with gender, inclusion and diversity. Two targets were set. The first was that at least seven SAIs would have plans for improvement related to gender, inclusion and diversity by end 2019. This has been interpreted mainly in terms of gender: improvements on other aspects of exclusion such as political affiliation, race/tribe or disability have not generally been considered.

The target relates only to plans, not implementation of plans. This is an important distinction as some SAIs include a gender outcome and output in their SPs, but the OP is subject to annual budget constraints and gender-related activities are not prioritised. In the anglophone countries, at least three meet the target of bringing gender into the planning process (Eritrea did not include the gender outcomes and outputs in its SP). Among the francophone countries, only Madagascar and Niger might meet this target. Overall, the target is not achieved.

The second gender target is female representation in the SAI SP team at least equal to the proportion of female employees in the SAI. There is insufficient data to assess the achievement (see discussion in 5.1.1 above).

It should be noted that the objective of gender equality is controversial in countries having contrary cultural traditions and will need to be advanced with care and awareness of potential reactions. The importance of gender equality should be advocated with emphasis.

## 6 Sustainability

In this section the Evaluation Team has assessed the following evaluation questions:

- To what extent did the initiative contribute to enhancing the capacity of each SAI to manage and coordinate support?
- Is there now a more sustainable SAI-donor coordination group functioning in each country?
- Has the initiative led to appropriate long-term support arrangements with suitable providers of support in each country (or does it look as though such support will be achieved)?

### 6.1 Observations

Phase 1 of PAP-APP was intended to create the conditions for SAIs in challenging circumstances to address all their initial challenges and to get onto a sustained growth path. The above evaluation questions focus on their ability to coordinate external support (where support comes from more than one source)<sup>16</sup> and obtain long-term support arrangements. Each of the target SAIs was expected to have a Project Support Group (PSG), led by the SAI.

The PSG is intended to coordinate, scale up, and tailor donor support to the SAI by bringing representatives of all present DPs and potential DPs around a table at regular intervals. In particular it is intended as a vehicle for encouraging SAI-led strategic planning and monitoring in line with the Paris, Accra and Buhan aid principles and IDI's own bilateral support policy. Phase 1 of the PAP-APP builds SAI capacity for strategic management, in particular strategic planning, thus enabling the SAI to prepare and submit project proposals to DPs for long-term financial and in-kind support to build the sustainable capacity of the SAI as an institution. In effect, PSGs were intended as a vehicle for SAIs to present their strategic priorities to interested donors and to match these with DP priorities in their country programmes. Where a SAI does not have the requisite financial and operational independence to discharge its mandate, the PSG might also be a useful forum for coordination of DP policy in their dialogue with government.

The history of PSG implementation is a long one. Engagement with DPs in the target countries was promoted by initial exploratory visits to the countries by representatives of IDI and the regional body. IDC Secretariat organized two trainings for the SAIs in each region in March and April 2018. ToRs were developed for the PSGs and donors mobilized. The IDC Secretariat organized the first PSG meetings for most of the SAIs, which agreed to continue holding the meetings. The AFROSAI-E SAIs were informed about the role of the PSG in Gaborone May 2018. The PSG instrument was discussed and included in plans during the planning phase for all SAIs in mid-2018, including country visits. The PSG approach was presented as key in top management seminars for AFROSAI-E SAIs in Sept 2018 and Oct 2018 for CREFIAF SAIs. Each peer team sought to guide the SAI to conduct the meetings thereafter.

Setting up PSGs has been more difficult than expected. It was recommended that each SAI invite representatives from the following organisations to form the PSG: current providers of financial and in-kind support (DPs and peer-to-peer providers); potential providers who have expressed an interest in partnering;<sup>17</sup> and the regional body (AFROSAI-E or CREFIAF). DPs having offices in the country were especially welcome due to their local knowledge of the political, legal and cultural

<sup>16</sup> 'Coordination' is taken to mean coordination of more than one donor with the strategic plan, not the alignment of a single donor with the SP.

<sup>17</sup> The IDI GFU planned to compile a list of donors active in each Tier 2 country but not participating in PSGs.

environment. The first PSG meeting would be chaired by IDC Donor Secretariat. Subsequently, leadership would pass to a SAI representative. Other senior SAI staff might also be made members. DP representatives should be of sufficient seniority to be able to commit their offices.

Eritrea had no PSG meetings and four SAIs have had only one meeting (Programme Report 2019); others have had up to three meetings. SAIs have been driving, but commonly do not have the same status with DPs as the Ministry of Finance or the Office of the President. Few SAI heads have previous experience of engagement with DPs except on a one-to-one basis. In fact, some SAIs prefer not to be too transparent and to multiply their funding sources so that they can pick and choose. The position is complicated by the different approaches taken by DPs, who are inevitably rivals for influence in each country, and their different terms and conditions in aid agreements, eg. on travel and subsistence allowances for trainees attending courses.

An IDC Steering Committee (SC) meeting (Tokyo, 4 July 2019) recommended that, where there was insufficient SAI leadership or meeting facilities, DPs appoint a 'lead donor' that could act as focal point and coordinate. The World Bank representative offered to take over that role in The Gambia, Togo, Madagascar and Congo; African Development Bank agreed to lead in Niger and Guinea; DFID agreed to lead in Sierra Leone and Zimbabwe; and EC would look at the possibility of leading in Eritrea. At the SC meeting on 3 October 2019, further TORs for lead donors were proposed. It was agreed that IDI (donor secretariat) would develop a template ToR and this would be customised to each country at the next PSG meeting. The ToR would emphasise that the PSG is a SAI-led initiative and that the lead donor role is to be supportive. All the PSGs are presently supported by lead donors, despite the presence of some strong heads of SAIs. In the Gambia, the SAI continues to lead despite the existence of a DP 'lead donor'.

The first programme target was that at least seven SAIs (out of the nine) should have comprehensive plans for external technical and financial support containing specific project proposals and dedicated staff for the continuing coordination of such support. By the end of 2019, all nine SAIs had drafted external support plans, at least a zero version.

The second target was that at least five SAIs should have established funding and cooperation agreements starting in 2020 to meet the SP implementation. All SAIs have drafted at least one project proposal by end of 2019 (a total of 13) and most of them have been shared with donors (Programme Report 2019).<sup>18</sup> At the end of 2019, commitments had been made on two proposals. Others are in various stages of negotiations.

The latter target has been unexpectedly difficult. On the donor side, there have been protracted negotiations, eg. on fiduciary issues, competing priorities, and varying authority of DP country offices vis-à-vis their HQ offices. Respondents have likened this dialogue to the negotiators speaking different languages. The PAP-APP partners are still hopeful of greater donor engagement.

Among the four anglophone countries, all SAIs have multiple donors. A constant challenge in the implementation of the PAP-APP programme has been to set up an effective Project Support Group (PSG) in each country.

Each of the four anglophone countries has DPs who have expressed interest in entering into an aid agreement with medium or long-term technical and financial support.

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<sup>18</sup> The 2019 Programme Report says that all 13 proposals have been shared with DPs (p.8), while the table of progress and results says that most have been shared (p.11). However, the more important and objective statistic is the number of agreements signed.

All SAIs in the francophone countries have multiple donors. SAI in Madagascar has a Project Support Group since 2018. Also, the SAI in Niger and the SAI in Guinea (Conakry) have a PSG established. In Togo and the DRC there are ongoing strivings in order to set up effective Project Support Groups.

## 6.2 Analysis and Conclusions

PSGs are donor coordination groups dedicated to their local SAIs. It has been suggested that they be renamed more accurately 'SAI Support Groups', as was done in Zimbabwe, or 'SAI Partner Groups' as in the Gambia.

All the nine SAIs who are part of the Global Call for Proposals Tier 2 initiative were expected to establish Project Support Groups in mid-2018. By the end of December 2019, all target SAIs had PSGs except in Eritrea, where the SAI had bilateral discussions with DPs (UNDP, EU and AfDB mainly). This achieved at least partially the coordination objective, as the SAI was able to match needs to DPs and avoid duplication. However bilateral discussions lose the possible benefits of encouraging all DPs to accept the principles of SAI ownership and to fit their support into the SAI strategic and operational plans.

In most developing countries there are donor coordination groups with varying coverage.<sup>19</sup> Most of these cover the whole of public financial management or even the entire field of public administration and are hosted by the finance ministry or central planning agency. The SAI may or may not send a representative to their meetings, but these are not an appropriate forum for detailed discussions on SAI reform. The PSGs are appropriate where the SAI can in fact set them up.

In the invitations to participate, the Ministry of Finance should not be forgotten. Usually the MOF has overall executive responsibility for financial accountability: the SAI has an important complementary role but not a sole or exclusive mandate. Relationships between the MOF and SAI are often problematic. Consideration may be given by each SAI to the inclusion of a senior officer from MOF in order to promote cooperation, besides adding to the information base for discussions with DPs and reinforcing the SAI *vis-à-vis* the DPs.

In some aid-dependent countries, the government centralises aid management under a single agency with a responsibility for producing an Aid Policy that will serve the country's development goals; for consultations with DPs; and for managing all aid agreements. This is the situation in Eritrea, where the Ministry of National Development (MND) is the only institution that is allowed to have direct contact with donors.<sup>20</sup> This complicates the setting up of a SAI-oriented PSG: its realisation may depend on informal relationships and/or a formal carving out of aid to the SAI from the mandate to the aid agency because of the SAI's special constitutional status and the need for it to be totally independent and not subject to one of its auditees.

On the appointment of a lead donor to call and chair PSG meetings, it may be commented that such cession of leadership to a donor should be transparently requested by the SAI and treated as a short-term capacity development initiative empowering the SAI to take on this role in future. This move toward full SAI ownership would be advanced by offering SAI leaders training for an

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<sup>19</sup> According to the 2017 Global Survey, the proportion of developing countries having more than one donor that had established a Donor Coordination Group was 65% and has increased significantly since 2014 (see report on Component 1, Table 3).

<sup>20</sup> The Eritrea SAI held three meetings on 28 May 2018 - with the MND, IDI and UNDP respectively. It was not allowed to organise this as a single meeting.

internationally recognized certificate in areas such as change management, to make it attractive and of high quality (suggested at SC meeting 5 December 2019).

Not all DPs have country offices, and even where they do, they may not have staff competent in audit or PFM generally and sufficient time and interest. Invitations from the SAI (or lead donor) then fall on deaf ears. Formal quarterly meetings may be too burdensome, as senior staff are stretched.

A less burdensome way of improving coordination may be a one-page flyer by the SAI to all DPs and potential DPs and other stakeholders every six months informing all stakeholders of progress and plans, with direct follow up on actions to be taken. This may be combined with advocacy on SAI independence: for example, Sierra Leone SAI intends that the Auditor General will participate in regular roundtable discussions with Heads of DP Missions in Sierra Leone. Alternatively, meetings with DPs could be arranged ad hoc when they have something to present, such as a new SP or mid-term review. Whether a PSG is sustainable depends mainly on its usefulness to its members. Its chance of survival rises after each successful meeting.<sup>21</sup> It depends also on the calibre of its members and their continuity.<sup>22</sup>

In addition to the evaluation questions on sustainability per ToR, we have had a look at the sustainability of the participating SAIs. Our main observation is that all SAIs in the Programme have improved their capacity, and thus are more sustainable institutions today compared with the situation before the Programme was initiated.

## 7 Partnerships

In this section the Evaluation Team has assessed the following evaluation questions:

- How was the delivery partnership (IDI, AFROSAI-E and CREFIAF) developed and did this partnership have a comparative advantage to deliver the support compared to other (possible) alternative partnerships?
- Were the governance arrangements for the PAP-APP partnership between IDI, AFROSAI-E and CREFIAF clear and is there room for improvement in future?
- Has the PAP-APP partnership led to mutual learning between the partners regarding delivery of support to SAIs in challenged environments?

### 7.1 Observations

#### 7.1.1 General observations regarding the PAP-APP programme

PAP-APP is a partnership. The governance structure is headed by a Steering Committee (SC) consisting of representatives of the three partners: IDI (the Director General, chair), AFROSAI-E (CEO) and CREFIAF (EO). The PAP-APP programme team consists of AFROSAI-E, CREFIAF and IDI staff. The Programme team is present in SC meetings and organizes them.

The SC meets quarterly and annually. It receives annual reports and draft plans and budgets for the following year from the PAP-APP programme team (Secretariat) and approves them. The SC can also meet ad hoc, eg. country-specific meetings to solve high level problems in challenged SAIs.

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<sup>21</sup> It has been suggested that PAP-APP should not count a PSG as having been established until it holds its *second* meeting.

<sup>22</sup> Most DPs do not have country officers with suitably qualified programme officers, and where they do, there may be a high rate of turnover or replacement.

In IDI, responsibility for the implementation of PAP-APP is delegated to the Bilateral support unit which falls within DDG 2.

The former IDC Secretariat responsible for the GCP Tier 2 has been integrated into a new Global Foundations Unit which organises Steering Committee meetings for the INTOSAI Donor Cooperation. The GFU also includes reporting on progress on PAP-APP to IDC in addition to other roles.

Other units and work streams of IDI and INTOSAI have roles which complement PAP-APP, including the IDI SAI Independence programme, the SAI Performance Measurement and Reporting (SPMR) initiative, the AFROSAI-E programmes on communication and HR management, IDI-CREFIAF Stakeholder engagement programme, the SAI PMF used for customizing needs assessments, coordination function of the Global Foundations Unit, and IDI's focus on gender, INTOSAI guides, etc.

At SAI level, each project is governed by its own Steering Committee, comprising the SAI head (chair), and representatives of the supporting regional body (AFROSAI-E or CREFIAF) and the IDI leadership (usually represented by Deputy Director General). The programme manager in cooperation with the peer and SAI team are organizing the meetings.

Budget allocations within IDI are complex. Bilateral allocations are constrained by an IDI Board policy decision that prioritises regional and global initiatives. The policy on bilateral support is that IDI is a provider of last resort: all other INTOSAI potential providers are tried before IDI. The IDI Strategic plan and results framework envisages a scaling up of bilateral support (from two to six projects).

The PAP-APP programme is quite different from conventional technical assistance (TA) in which projects are managed by technically proficient outsiders with 'buy-in' by the authorities. In contrast, a PAP-APP project is an integrated part of the SAI's implementation of its strategic plan and is implemented and monitored by the SAI itself, with advice and training as needed from technical staff of IDI, the regional bodies (AFROSAI-E or CREFIAF), and other SAIs in the region. It is inherently efficient (see chapter 3 above). The understanding of conditions for change in challenged SAIs, and implications for how to support has been discussed a lot between the partners over the year.

The nexus is in the operational structure in each of the nine countries, consisting of a 'SAI Team' of senior SAI officers and a 'Peer Team' of officers from IDI, its regional expertise (CREFIAF or AFROSAI-E as the case may be) and senior officers from other SAIs - peer organisations that have faced and met the same challenges as the SAI Team. Each team (SAI Team and Peer Team) has a leader who is the contact person. Contact persons are expected to be in touch weekly, by telephone, email or other means, and maintain a continuous dialogue on the project activities - their timing, inputs, outputs, outcomes and risks. The two teams thus interact physically or remotely, continuously informing each other of the situation, learning from each other and adjusting their plans accordingly.

SAI teams have gained from this interaction and it is generally welcomed. A further response was *"We are auditors and not experts in capacity building, strategic planning and organisational development. Thus, we need that kind of support and advice from experts in these areas"*.

This is a rather typical reflection that should be considered when allocating adequate competencies.

An important and sometimes sensitive issue is the division of expenditure between SAIs and partners and discussion on what is the right priority of funds. These issues are spelt out in



Cooperation agreements but are not always understood in practice. In one country, “*lack of communication in advance on the type of expenditure not supported by the project [and thus falling on the SAI] resulted in the cancellation of a workshop for the development of the operational plan*”. In this specific case it was the classical issue of use of hotel incl accommodation (and potentially per diem paid by the government) to do tasks that also could be done in the office premises.

The division of responsibilities between IDI and INTOSAI regional bodies has also occasionally been unclear.

### **7.1.2 Additional observations on country level – anglophone countries**

The anglophone countries received much-appreciated support from AFROSAI-E. This sub-regional centre of INTOSAI has 22 staff in its Executive Secretariat, of whom one (a Project Manager) was assigned 100% to the four anglophone countries where there were Cooperation Agreements on PAP-APP. It is estimated that in 2019, 127 person-days were spent by AFROSAI-E on meetings and training events for these four SAIs.<sup>23</sup> There was also a high administrative burden for AFROSAI-E.

### **7.1.3 Additional observations on country level – francophone countries**

The francophone countries received much-appreciated support from CREFIAF. The exchange of experiences in workshops have constituted occasions for learning. The meetings between the five francophone countries have permitted the exchange of good practices to be able to overcome difficulties that differ from one country to another.

Many learning examples have been mentioned in the interviews, e.g. evaluation of needs, elaboration of the strategic plan, the plan for the external support and the functioning of the PSG.

## **7.2 Analysis and Conclusions**

In 2018, the IDI, AFROSAI-E and CREFIAF agreed an MoU for five years (2018-2023) to work collectively with the Tier 2 SAIs. A partnership agreement was also established with a joint programme, a result framework and the main steering mechanism for 2018-2020.

The evaluation questions are concerned with the delivery partnership (IDI, AFROSAI-E and CREFIAF). Partners in a partnership are the organizations that collaborate to achieve mutually agreed upon objectives. The concept of partnership connotes shared goals, common responsibility for outcomes, distinct accountabilities and reciprocal obligations<sup>24</sup>.

In each of the nine selected countries, the project is led by the SAI, working closely with IDI and AFROSAI-E or CREFIAF. The governance arrangements for the PAP-APP partnership between IDI, AFROSAI-E and CREFIAF were clear, though with occasional misunderstandings by each partner. Nevertheless, all partners (IDI, AFROSAI-E and CREFIAF) have learnt from this interaction. Among others the understanding of conditions for change in challenged SAIs and implications for how to support has deepened.

The PAP-APP partnership between IDI, AFROSAI-E and CREFIAF has worked well, at least on building planning capacity in challenged SAIs and to some extent on other objectives also. When phase 1 terminates (December 2020), a more complete evaluation of the outcome of the delivery partnership can be made.

<sup>23</sup> 55 on Zimbabwe, 38 on Eritrea, 25 on Sierra Leone and 9 on The Gambia (AFROSAI-E communication).

<sup>24</sup> OECD – DAC: Glossary of Key Terms in Evaluation and Results Based Management, 2010

**Annex 1**

**Terms of Reference (separate document)**

**Annex 2**

**Inception Report (separate document)**

**Annex 3****Persons Met, Interviewed and/or Consulted****Steering Committee Leadership**

INTOSAI Vice-Chair, Comptroller General US-GAO	Gene Dodaro
Director, GAO International Relations	Michael Hix

**IDI**

Director General	Einar Gorrisson
Deputy Director General, and Head, Global Foundations Unit and Administration	Ole Husebø Schøyen
Deputy Director General, SAI Governance Department	Ola Hoem
Senior Manager, Bilateral Support Unit	Jostein Furelid Tellnes
Senior Manager, Strategic Support Unit	Martin Aldcroft
Manager, Strategic Support Unit (formerly with ADA)	Petra Schirnhöfer
Manager, Global Foundations Unit, GCP Manager	Kerry Crawford
Manager, Bilateral Support Unit	Mohammed Dabo
Manager, Bilateral Support Unit	Dana Wilkins

**CREFIAP**

Director	Hassan Idi
Manager	François Bekemen Moukoko
Manager	Quinta Fomundam, Mrs.

**AFROSAI-E**

Chief Executive Officer	Meisie Nkau
Executive Officer	Wynand Wentzel
Senior Manager	Gorden Kandoro
Programme Manager	Cynthia Mangaba, Mrs.

**Supported SAIs**

DRC, President, Cour des Comptes	Salomon Tudieshe
Eritrea, SAI team leader and focal point	Amanuel Isaac
The Gambia, Director of Audit, The Gambia	Baba Drammeh
Guinea (Conakry), SAI team leader and focal point	Mamadou Doumbouya
Guinea (Conakry), Lead SAI Steering Committee	Mohamed Diare
Madagascar, SAI team leader and focal point	Rakotoarisoa Soahary
Madagascar, Lead SAI Steering Committee	Rakotondramihamina Jean de Dieu
Niger, SAI team leader and focal point	Ali Issiaka Samba
Sierra Leone, Deputy Auditor General	Adama Renner
Togo, SAI Team leader	Tchakei Essowavana
Togo, Lead SAI Steering Committee	Koffi Jean Edoh
Zimbabwe, Auditor General	Mildred Chiri

**Supporting SAIs**

Deputy Auditor General, Ghana	Johnson Akuamoah
Assistant Director, The Office of the Auditor General-Kenya	Anthony Waiganjo
Senegal, Peer team Niger and DRC	Ahmadou Lamine Kebe
Senegal, Peer team Guinea and Niger	Cheikh Diasse
Norway, Senior Audit Adviser	Stephanie Fernandez

**Donors**

EC, Senior Expert, Directorate-General for  
International Cooperation and Development  
Norad

Austrian Development Agency, Programme Manager,  
Civil Society International

Iceland, Ministry of Foreign Affairs

Suzanne Wille  
Håkon Mundal

Dina Sautter  
Sara Ogmundsdottir

## Annex 4

## Materials Reviewed and Cited

### Programme level

Accelerated Peer-Support Partnership programme (PAP-APP), A Partnership of IDI, AFROSAI-E and CREFIAF, Programme document, Version 2.2018

Administrative routines

Concept note Tier 2 Partners updated in Pretoria, 180118

Evaluation-of-AFROSAI-E, Final Report

GCP Concept Note Guidance

GCP Strategy

GCP Tier 2 Implementation Roadmap- Launch

ICT-tools memo

IDC Communications Strategy

IDC Portal Strategy

IDC Program Document 2016-2018, and Annexes

IDC Results System

IDC Risk Register at end 2017

IDI Bilateral Policy

IDI Monitoring Report Bilateral Support, 2019 Aug and 2019 May

Integrated-Annual-Report-2017

INTOSAI-Donor Cooperation: Review of Coordination of Support to Supreme Audit Institutions, Sept 2017

Logistics and financial routines PAP-APP

APP

Materials from 2018 AfrosaiE Top management seminar

Materials from 2018-10 Needs assessment workshop

Materials from 2019 Annual meetings Maputo

Materials from 2019-06 Kinshasa meetings

Materials from 2019-10 Lome workshop

Materials from AfrosaiE Governing Board 2018

Materials from AFROSAI-E IDS workshop Pretoria, Mar2018

Materials from IDC Leadership meeting 1909

Materials from INCOSAI GCP Tier 2 meeting, 1909

Materials from PAP-APP training Oslo June 18

Materials from PAP-APP training Oslo Sept 18

Materials from Programme team workshop Oslo April 2019

Materials from Tokyo IDC meeting, 1907

Materials from Training CREFIAF Peers Teams seminar 2019-05

Meeting Summaries Global Call for Proposals Tier 2 for the Project Support Groups in the 9 supported SAIs

Memorandum of Understanding between INTOSAI and the Donor Community, October 2009

Minutes GFU - PAP-APP meeting, 100425  
 MoU between IDI-AFROSAI-E and CREFIAF  
 Overview Peer projects Phase 2  
 PAP-APP Event Dates 2019  
 PAP-APP Financial report 2018  
 PAP-APP Financial report 2019  
 PAP-APP General Status Dec 2019  
 PAP-APP Phase 1 Results Framework  
 PAP-APP Phase 2 Results Framework  
 PAP-APP plan, budget and report  
 PAP-APP Programme 1-Pager (English and French)  
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 PAP-APP Status 4.9.2018  
 PAP-APP Status overview  
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 Partnership agreement IDI-AFROSAI-E and CREFIAF: GCP Tier 2 SAIs INTOSAI Providers Programme, 2018-2019  
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 Programme document PAP-APP Phase 2 (English and French)  
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 Re\_ AFROSAI-E's role in PAP-APP Phase 2  
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 Review of INTOSAI-Donor Cooperation 2018, Professional Management, Final Report 2018-08-29  
 Review-of-Coordination-of-Support-to-SAIs-INTOSAI-Donor-Cooperation-FINAL  
 SAIs Operating in Challenging Contexts Share Insight, Ideas, INTOSAI Journal 21 May 2018  
 SC Leadership teleconference minutes Dec 2016 –2019  
 SC meeting minutes 2017-2019  
 State building in fragile situations –the role of Supreme Audit Institutions and their international partners, David Goldsworthy & Silvia Stefanoni, 22 Jan 2018  
 Status and readiness for change - impressions Planning phase  
 Synthesis of Evaluations of SAI Capacity Development Programs  
 T2 Committee teleconference minutes from all meetings  
 ToC illustration phase 2

## **Country level**

The Evaluation Team has been provided with numerous documents from the Project archive that IDI has made available over Microsoft Teams. We have chosen to list here the documents for two countries (Eritrea and The Gambia) as it would take a lot of time and space to list everything. For the other countries similar documentation is available.

### ***Eritrea***

Activity Plan Eritrea, updated 16.05.19  
 AfDB Concept Note – Eritrea  
 Annual Workplan UNDP project  
 APP Programme Overview -Eritrea  
 Eritrea - Strategic planning timeline  
 Eritrea country visit report  
 Eritrea partnership baseline completed 9.8.2018  
 IDI letter to SAI Eritrea  
 M&E Presentation Eritrea  
 Main contents of the Basic reporting template – draft  
 Minutes of meeting AfDB Officials with the Auditor General of the GoSE – Final  
 OAG Eritrea in Country Visit July 2019  
 OAG Eritrea Operational Plan 2019  
 OAG Eritrea Strategic Plan 2019-2023  
 Operational planning week timetable  
 PAP-APP SAI Eritrea Annual project report revised  
 SAI Eritrea External Support Plan V1, dated 06/11/2019  
 SAI Eritrea Monitoring and evaluation report March  
 Signed Cooperation Agreement 2018-2020  
 TOR operational planning and report

### ***The Gambia***

Activities for Possible IRI Support  
 Activity Plan and Budget - version at signing  
 Activity Plan and Budget Tracker  
 AfDB Gambia Country Brief 2017-2019  
 AfDB notes  
 AFROSAI-E Compliance Audit Manual  
 AFROSAI-E Event Report FAM & CAM The Gambia  
 AFROSAI-E Financial Audit Manual  
 AFROSAI-E Guidance on Annual Overall Auditing Plan  
 AFROSAI-E IT Audit Manual  
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Country Programme Document for the Gambia (2017-2021)  
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Deck on Concept Note Development - shared by KC 191017  
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Detailed Expenses Tracker  
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EIU Country Report - July 2018  
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EXAMPLE NAO External Support Proposal  
External Support Coordination - Briefing on Potential NAO Partners  
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IDI - Capacity Building Needs Assessment; A Guide for SAIs – 2009  
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IRI response to NAO confirming support 190404  
Letter - Country Visit - shared 20.06.2018  
Letter Requesting Support from IRI, 190325  
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Materials from 180617 SES Workshop  
Materials from 181016 Needs Assessment Workshop  
Materials from 181108 Needs Assessment Summary Visit  
Mission Report for the Planning Visit - final 5.8.18  
MTS Invoice for 2 laptops  
NAO budget template  
NAO Code of Conduct  
NAO Communications Database  
NAO Development Partners Database  
NAO Meeting Minutes, 181018  
NAO Needs Assessment Report 2019  
NAO Needs Assessment Summary - shared on 30.11.18  
NAO Partners Meeting Invitations, 190308, 191024  
NAO Partners Meeting Minutes 190322, 191292  
NAO Partners Meetings Presentations, 190319, 191126  
NAO Partners Update Email 190715  
NAO request to IRI for support 190325  
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NAO SDP Annex implementation matrix, 190715  
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Needs Assessment Report - highlights to update  
New Needs Assessment Procedures - draft 190205  
New Partners Database  
OAGN Principles for International Development Cooperation  
Old Guidance Note for Annual Audit Planning  
Participant Tracker  
Partnership Baseline – final  
Partnership Baseline Tracker  
PDIA Fishbone Example  
PDIA Toolkit  
Peer Team Guide for the Planning Visit - final 8.8.18  
PEFA 2015 Report - The Gambia  
Plan de soutien externe de la Cour des comptes du Niger, 2020-2024

Plan for financial and technical support to OAG Somalia 2018-2020  
 Planning Visit Presentation - Introduction, 9 July 2018  
 Plans Template - v1  
 Possible NAO Support - sent 190814  
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 Project proposal, Strategic Management  
 Public Finance Act 2014  
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 Report on the Needs Assessment Process - draft 190201  
 Resource Person Request - Operational Planning in The Gambia  
 Results Framework Tracker  
 Risks Tracker  
 SAI Gambia assessment of request - draft 190909  
 SAI Status and Needs report guideline  
 SAI Young Leader 2019-2020 Documents Abdourahman Badjie  
 SDP Framework  
 Signed Cooperation Agreement 2018-2020  
 Stakeholder Engagement Strategy 2019-2023  
 Steering Committee Annual Meeting Minutes, PAP-APP in The Gambia, 2019  
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 Strategic Planning Procedures - draft 190822  
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 Funding, Draft 20 November 2018  
 Summary of Needs – final  
 Team updates  
 Template NAO  
 Template PAP-APP  
 TEMPLATE PAP-APP External Support Plan  
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 The 2017 Abridged ICBF Guideline  
 The Point Newspaper, Government Clarifies D201 Million Scandal, 190712  
 Theory of Change Mapping Exercise  
 ToR - Planning Phase  
 ToR for Operational Planning - draft 191020  
 ToR for Stakeholder Engagement - draft 30.8.18  
 ToR for Strategic Planning - draft 190219  
 ToR for the Needs Assessment – final  
 Unit Template  
 Week 2 Facilitation  
 Working Agreement on Use of Communication Facilities - signed 6.9.18

## World Bank Proposal Cost Calculation

### **DRC**

Signed Cooperation Agreement 2018-2020

Plan d'activité Cour des Comptes de la RDC et coopération PAP-APP, not dated

RAPPORT SUR LE STATUT ET LES BESOINS DE LA COUR DES COMPTES DE LA REPUBLIQUE  
DEMOCRATIQUE DU CONGO, not dated

+ equivalent documentation as the listed documents above for Eritrea and The Gambia

### **Guinee**

Signed Cooperation Agreement 2018-2020

+ equivalent documentation as the listed documents above for Eritrea and The Gambia

### **Madagascar**

Signed Cooperation Agreement 2018-2020

+ equivalent documentation as the listed documents above for Eritrea and The Gambia

### **Niger**

Signed Cooperation Agreement 2018-2020

+ equivalent documentation as the listed documents above for Eritrea and The Gambia

### **Sierra Leone**

Signed Cooperation Agreement between Audit Service of Sierra Leone, AFROSAI-E and IDI,  
2019-2020

+ equivalent documentation as the listed documents above for Eritrea and The Gambia

### **Togo**

Programme Accélééré d'Appui par les Pairs, Atelier de planification stratégique, Guide à l'usage de  
l'équipe des pairs, Lome, 03-07 juin 2019

Signed Cooperation Agreement 2018-2020

+ equivalent documentation as the listed documents above for Eritrea and The Gambia

### **Zimbabwe**

Signed Cooperation Agreement 2018-2020

+ equivalent documentation as the listed documents above for Eritrea and The Gambia

## Annex 5

## Acronyms and Abbreviations

<b>ADA</b>	Austrian Development Agency
<b>AfDB</b>	African Development Bank
<b>AFROSAI-E</b>	African Organization of Supreme Audit Institutions (English-speaking countries)
<b>ASSL</b>	Audit Service of Sierra Leone
<b>CEO</b>	Chief Executive Officer
<b>CREFIAF</b>	Conseil Régional de Formation des Institutions Supérieures de Contrôle des Finances Publiques d'Afrique Francophone Subsaharienne
<b>CSO</b>	Civil Society Organisation
<b>DDG</b>	Deputy Director General
<b>DRC</b>	Democratic Republic of the Congo
<b>DFID</b>	UK Department for International Development
<b>DP</b>	Development Partner
<b>EC</b>	European Commission
<b>EU</b>	European Union
<b>GAD</b>	Gender and Development
<b>GCP</b>	Global Call for Proposals
<b>GFU</b>	Global Foundations Unit (IDI)
<b>ICT</b>	Information and Communication Technology
<b>IDC</b>	INTOSAI-Donor Cooperation
<b>IDI</b>	INTOSAI Development Initiative
<b>IDS</b>	INTOSAI-Donor Cooperation Secretariat
<b>IDSC</b>	INTOSAO-Donor Cooperation Steering Committee
<b>INTOSAI</b>	International Organization of Supreme Audit Institutions
<b>IRI</b>	International Republican Institute
<b>ISSAI</b>	International Standards of Supreme Audit Institutions
<b>MbR</b>	Management by Results
<b>MFA</b>	Ministry of Foreign Affairs
<b>MIS</b>	Ministry of National Development, Eritrea
<b>MND</b>	Management Information System
<b>MoU</b>	Memorandum of Understanding
<b>N/A</b>	not applicable or not available
<b>NAC</b>	National Audit Chamber
<b>NAO</b>	National Audit Office
<b>Norad</b>	Norwegian Agency for Development Cooperation
<b>OAG</b>	Office of the Auditor General
<b>OECD-DAC</b>	Organisation for Economic Co-operation and Development, Development Assistance Committee
<b>OP</b>	Operational Plan

<b>P2P</b>	Peer-to-Peer
<b>PAP-APP</b>	Partenariat d'Appui Accélééré par des Pairs-Accelerated Peer-Support Partnership
<b>PCN</b>	Project Concept Note
<b>PEFA</b>	Public Expenditure and Financial Accountability
<b>PFM</b>	Public financial management
<b>PFMEP</b>	PFM Enhancement Programme (Zimbabwe)
<b>PSG</b>	Project Support Group
<b>QA</b>	quality assurance
<b>SAI</b>	Supreme audit institution
<b>SAI-PMF</b>	Supreme Audit Institution – Performance Measurement Framework
<b>SC</b>	Steering Committee
<b>SP</b>	Strategic Plan
<b>SPMR</b>	SAI Performance Measurement and Reporting
<b>TA</b>	Technical Assistance
<b>ToC</b>	Theory of Change
<b>ToR</b>	Terms of Reference
<b>UN</b>	United Nations
<b>UNDP</b>	United Nations Development Programme
<b>USAID</b>	United States Agency for International Development
<b>WB</b>	World Bank