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

### Synthesis of findings and lessons for implementation of IDI's bilateral policy

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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 **synthesis of findings and lessons for implementation of IDI's bilateral policy**. Components 1, 2 and 3 are reported separately. These reports are also attached as Annex 3-5 to this report.

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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## 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 in February 2020. The draft report on Component 2 was submitted in June 2020 and Component 3 in May 2020. This is the draft report on Component 4 "*Synthesis of findings and lessons for implementation of IDI's bilateral policy*".

### 1.2 Evaluation Scope

IDI expects the evaluation to be able to answer the following high-level questions:

- Has IDI's bilateral policy been applied as intended and implemented efficiently?
- Has IDI's bilateral policy been effective in contributing to SAIs enhancing their performance and capacity, relative to the resources available?
- Is IDI's bilateral policy in need of refinement?

### 1.3 Observations, Analysis and Conclusions

Component 1 relates to the Global Call for Proposals (GCP), which is under the governance of the INTOSAI-Donor Cooperation (IDC). The IDC was not required to follow the IDI Bilateral Policy, though it was designed with similar principles in mind. Components 2-4 fall under IDI's Bilateral Policy, which provides a common framework.

The observations, analysis and conclusions for each Component are given in the respective Component reports. Overall, IDI's Bilateral Policy has been applied as intended and implemented efficiently. However, the IDI's Bilateral Policy document (BPD) needs refinement in regard to among others gender and SAI selection criteria.

The IDI's Bilateral Policy has in most of the supported countries been effective in contributing to SAIs enhancing their performance and capacity, relative to the resources available. The Evaluation Team has been requested for each Component 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. The indicator is not defined in any more detail than this but is left to the evaluator's professional judgement. The requested overall assessment is done in the respective Component reports (Annex 3-5) and summarised in the following table.

**Table 1: To what extent were the objectives met**

Component	To what extent objectives were met
Component 1	Fully met
Component 2	Partly met
Component 3	Partly met
Component 4	Mostly met

As noted in the reports for Component 2 and 3 respectively the overall achievement of the formal goals for Component 2 and 3 is low and, thus, we conclude that project objectives have been partly met.

The bilateral support has contributed to SAIs enhancing their performance and capacity. However, there is room for improvement in the implementation of the Bilateral Policy. It is obvious that the separation of the GCP Tier 2 process, individual projects for Somalia and South Sudan respectively and the PAP-APP Programme has not been ideal. If the support for a certain SAI instead is handled as several phases within the same reform process the continuity would be enhanced and handing over responsibilities from one part of IDI to another is avoided. Thus, one of the recommendations in the draft report on Component 1 was that *“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.”* However, the GCP Tier 2 process is an INTOSAI-Donor Cooperation initiative, supported by IDI. There was no automatic assumption that IDI would take on the phase of support after country selection. It is important to design the capacity building process in the individual SAI from the SAIs point of view and not from any specific donor’s priorities.

In the BPD there is a mismatch between “programme” and “project”. Normally, a project should refer to a specific, singular endeavour to deliver a tangible output and programme should refer to multiple projects which are managed and delivered as a single package. We believe the Bilateral Policy should be implemented through a comprehensive **Bilateral Support Programme**, financed partly through **core programme support** and partly through **targeted project support** for specific projects within the Bilateral Support Programme. Bringing together all bilateral support projects in one comprehensive Bilateral Support Programme will enable synergies between the activities/components in all the projects within the Programme.

Bringing together all bilateral support projects in one comprehensive Bilateral Support Programme will also facilitate the contacts with the donors and will increase the likelihood to get core programme support for the implementation of the Bilateral Policy.

Each project within the Bilateral Support Programme may comprise several phases: Inception Phase and one or more phases for implementing necessary changes. A project within the Programme can be designed for one country or – when it is more efficient - for several countries having the same kind of needs for support. In addition to these specific projects for targeted countries the Bilateral Support Programme should comprise thematic or cross-cutting components among others for identification of projects, funding, building up the capacity at IDI to deliver support and monitoring, evaluation and learning (MEL).

The Bilateral Support Programme should be led by a **Programme Manager**. The model of long term partnerships is built on the lesson learned of what it takes to ensure continuity, flexibility and trust. Thus, the Programme Manager should have the overall responsibility from the initial contacts with the SAI to discuss the bilateral support to the implementation of the project. For each project there should be a Project Leader who is reporting to the Programme Manager.

In addition to the Programme Manager and the Project Leaders there should be a Resource pool of experts in capacity development, change management and RBM and expertise who have experience of conducting training in thematic areas as for example capacity building, design of efficient learning interventions, use of active learning methods, use of digital learning platforms, intercultural communication, field security, peace and conflict, integrating gender perspectives, ethics and anticorruption. Such a resource pool may be a good supplement of persons experienced in challenging contexts.

When Peer support (P2P) is one of the methods used for supporting the SAIs in the Bilateral Programme the Peers should have adequate training that meets their individual needs. This training should be carried out by specialists in the Resource pool of experts.

## 1.4 Recommendations

Specific recommendations have been provided for each Component 1-3 (Annex 3-5).

The Evaluation Team has the following recommendations on the implementation of IDI's bilateral policy:

1. The Bilateral Policy Document (BPD) should be reviewed. The BPD should clearly distinguish between "programme" and "project". It also needs refinement in regard to among others gender, and inclusiveness, accountability and transparency as well as SAI selection criteria.
2. The Bilateral Policy should be implemented through a comprehensive Bilateral Support Programme, financed partly through core programme support, and partly through targeted project support for specific projects within the Programme. A project can be designed for one country or for several countries having the same kind of needs for support. Each project may comprise several phases: Inception Phase and one or more phases for implementing necessary changes.
3. In addition to these specific projects for targeted countries the Programme should comprise thematic or cross-cutting components among others for identification of projects, funding, building up the capacity at IDI to deliver support, and monitoring, evaluation and learning (MEL).
4. Future selection processes should be an integrated part of this comprehensive Bilateral Support Programme.
5. The Bilateral Support Programme should be led by a Programme Manager. The Programme Manager should have the overall responsibility from the first contact with the SAI to discuss bilateral support to the implementation of the support. For each project there should be a Project Leader who is reporting to the Programme Manager.
6. There should be a resource pool of experts in capacity development, change management, and RBM and expertise who have experience of conducting training in thematic areas as for example capacity building, design of efficient learning interventions, use of active learning methods, use of digital learning platforms, intercultural communication, field security, peace and conflict, integrating gender perspectives, ethics and anticorruption.
7. The GCP Tier 2 process should be replicated with the aim of selecting 1-2 SAIs in each region for better regional balance.
8. The selection process should start with a political and institutional analysis (or political economy analysis) in each of the nominated SAI countries.
9. The likelihood of reform in the short to medium term should be included among the selection criteria so as to improve the likelihood of external project funding.
10. That the SAI is leading the reform process is a very important concept that should continue to be underlined in the dialogue with all stakeholders.
11. Communication should be improved in future selection processes by the involvement of regional and sub-regional bodies from the beginning of the process.
12. Issues regarding communication infrastructure and using ICT tools should be addressed early in future selection processes.

13. Future selection processes should allocate more resources to share experience and lessons from similar processes and build understanding among the peers and the managers on concepts, approaches and tools.
14. For future selection processes, it should be considered to provide more initial support, and training for targeted SAIs than was delivered in South Sudan and the PAP-APP countries.
15. In future projects, 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. Meetings with 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.
16. The generic implicit Theory of Change (ToC) should be customised to each SAI to ensure the relevance of the support to each SAI.
17. Validation of the implicit generic ToC and customized ToCs at country project level should be done after the outcomes and impacts of the present bilateral support projects have been assessed.
18. 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 and at least one further round of medium-term planning.
19. 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 on gender need to be defined more precisely and applied consistently.
20. Monitoring of the bilateral support projects may be integrated with monitoring of the supported SAI's strategic and operational plans in order to consolidate the SAI's ownership and also to save administrative time.
21. In future partnership agreements the division of responsibilities between the partners should be clearly spelt out together with business procedures.
22. The timing of peer support should be better assured by pre-planning the availability of members of the peer team and acting with agility on changes in needs and availabilities.
23. As auditors are not experts in capacity building, strategic planning and organisational development the SAIs need also that kind of support and advice from experienced resource persons in these areas.
24. Distance communication technologies should be extensively used in line with the global response to climate change.
25. If possible, the IDI Bilateral Support Unit should be expanded to allow further country specialisation of its advisers.
26. The bilateral support projects should be aligned with the other ongoing projects that are supporting the SAIs.
27. The bilateral support projects should be conditional upon full continuous funding from the Governments for all staff, adequate office space, and transport, and other operational costs.
28. The supported SAIs should make use of competencies in change management, organizational development, results-based management (RBM), process development and time management in the implementation of the Strategic Plans.

29. For each bilateral support project, a realistic and specific Results Framework should be developed.
30. The overall indicators of goal achievement should be carefully selected to reflect the success of the project, targets should be at a realistic level considering the risk assessment, and measurements of achievement should be made in accordance with the definitions of indicators and targets. The figures that are used in the reporting from the project should be validated.
31. The roles, tasks, responsibilities and mandates should be well defined and documented for project leaders, component leaders and other key actors within each bilateral support project. Description of routine processes should be documented.
32. It should be considered to include an ongoing evaluation of the Bilateral Support Programme that continuously provides feedback to the management and facilitates the learning process.

## 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*).

Component 1 relates to the Global Call for Proposals (GCP), which is under the governance of the INTOSAI-Donor Cooperation (IDC). The IDC was not required to follow the IDI Bilateral Policy, though it was designed with similar principles in mind. Components 2-4 fall under IDI's Bilateral Policy, which provides a common framework.

IDI bilateral support policy, principles, success factors and special concerns for capacity development in fragile states are detailed in the 2017 IDI Bilateral Policy document (BPD) and will not be repeated here.

IDI has requested a single final report of the results from all four components. However, it is important for IDI's stakeholders that there are clearly separated findings, conclusions and recommendations relating to each of the above components. Thus, each component is reported separately (Annex 3-5). This is the report for Component 4.

### 2.2 The Evaluation Team

IDI has on 31 October 2019 commissioned the Swedish 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.

### 2.3 Methodology

The evaluation has been conducted as per international standards 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. We also adhere to the International Framework Good Statistical Practice. The ToR state the type of study to be conducted and the areas that should be studied. The Evaluation Framework, Evaluation Questions and Justification Criteria are detailed in the Inception Report. 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. The draft report on Component 1 was approved in February 2020. Work on Component 3 started in January 2020 in parallel with Component 2. The draft report on Component 2 was submitted in June 2020 and Component 3 in May 2020. Work on Component 4 started in March 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 reports to IDI for comments.

In total for the four components approximately 80 persons were identified and informed about the Evaluation by the IDI. Some of the informants were interviewed for more than one component. During the evaluation the Team has identified a number of other key informants that also have been interviewed. In total more than 100 interviews have been carried out during the period up to the end of April 2020. Most of the interviewees have been contacted by telephone or Skype and interviewed, typically for an hour, by a member of the Evaluation Team, using interview guides for each component that cover all the questions detailed in the ToR and revised in the Inception Report. A field visit to South Sudan was done in March 2020. We have for Component 4 done a number of additional interviews to fill in gaps and ask the more specific questions related to the purpose of Component 4.

A list of persons interviewed for at least one component is attached (Annex 6). These interviews offered an invaluable insight on different aspects of the implementation of IDI's Bilateral Policy. A list of documents reviewed is attached to the reports for each Component 1-3 (Annex 3-5). As Component 4 of the evaluation is a synthesis of findings and lessons, we have used all the information gathered for the other three components.

## 3 Relevance

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

- Does IDI's bilateral support policy remain relevant and appropriate?
- In what ways should IDI's bilateral support policy be adjusted in light of IDI's new strategic plan (especially considering strategic shifts to work streams and integrating gender)?
- To what extent have IDI's conditions for provision of bilateral support been followed, and appropriate processes applied to select SAIs for bilateral support?

### 3.1 Observations

The IDI Bilateral Support Policy was approved by the IDI Board in March 2017. Its objective was *“to ensure that the most challenged SAIs with substantial needs for capacity development are assisted and are improving their performance”*.

The ToRs for this evaluation and the indicative theory of change (ToC) presented in the Inception Report are aligned with IDI's Bilateral Policy (IBP). However, the IBP was not promulgated until *after* the GCP Tier 2 initiative, so formally it did not apply at that time. Nor did it prescribe the procedure for the GCP Tier 2 group of countries in sufficient detail, in particular the criteria to be followed in

the selection of SAIs for support. The IBP prescribed *conditions* to be met before admission to the list, but not criteria by which a long list of SAIs meeting all conditions could be reduced to the small number that could be supported. The IDC Secretariat filled the need by developing and implementing a set of criteria which was approved by the GCP Tier 2 Steering Committee.

The selection of SAIs in countries in fragile situations by the IDC for the GCP T2 resulted in a focus on a single region, Sub-Saharan Africa. Though all the selected SAIs welcomed their inclusion, other SAIs felt they were also deserving. The heavy focus on Africa is due to its relative poverty (measured on GDP per capita) and its high proportion of fragile situations. Nine SAIs were partners and beneficiary institutions 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).

The selection procedure in this first round is defensible. The selection of nine SAIs in Africa for the PAP-APP programme increased efficiency and cost-effectiveness through high logistical savings in implementation. This could not easily have been achieved on any selection over multiple regions. However better regional balance requires that multiple regions be supported.

At the time of the decision to support the NAC in South Sudan it was noted that *“The political, security, economic and humanitarian situation in South Sudan continues to deteriorate”* and further *“In March and April (2017), the security situation deteriorated considerably...”*. It was observed that the political, security and economic situation in South Sudan therefore remains precarious and not conducive for the implementation of the Agreement on the Resolution of the Conflict in the Republic of South Sudan (ARCSS). Thus, the condition in the Bilateral policy that *“proper working arrangements can be established”* was not met at the time of the commencement of the Peer Support Project. Nevertheless, IDI and AFROSAI-E jointly set up a Peer Support Project to the SAI South Sudan to implement key strategic priorities for 2017-2020, especially in the areas of auditing, stakeholder relations and planning, quality control and reporting. IDI classify this project as ‘capacity maintenance and lifeline support’. The results framework is set accordingly.

In South Sudan the lack of *practical independence* for the NAC is demonstrated in many ways; for funding, the NAC depends on the Ministry of Finance, for staffing, the NAC depends on the Ministry of Labour. These are two critical areas where the NAC is dependent on the Government and the Government has failed to provide the NAC the necessary resources.<sup>1</sup>

The IDI Bilateral Support Policy selection conditions do not include the **likelihood of reform**. The leaders in some countries are not interested in an independent SAI, and in these countries the SAI has very limited influence on building its capacity. As is clearly evidenced in our evaluation report on Component 3 the NAC in South Sudan is an example of this situation. In the report for Component 3 we have recommended that the proposed second phase of the Peer-support project to the NAC should be conditional upon full continuous funding from the Government of South Sudan for all staff, adequate office space and transport and other operational costs. However, the IDI is of another opinion. Still, we believe it is reasonable for DPs to support the SAI only if the Government allows it to operate. The likelihood of reform, or negatively the risk of developmental and reputational failure, needs to be explored. The allocation of resources to the weakest members of the INTOSAI community is supported by reference to the mandate (*“IDI is willing to support all*

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<sup>1</sup> Norad evaluated Norway’s aid engagement in South Sudan 2011-2018 and found that Norwegian aid, along with aid from other DPs, was not effective. *“A key dilemma was how to engage with a government that did not act in the interests of its people”*.

*SAIs regardless of their political environment*” and selection of beneficiaries should be “*fair and transparent*”. It is argued that all challenges can be addressed in the design of reform projects. This may be true in the long term, but not in the short or medium term. In its Bilateral Policy, IDI followed the recent global donor focus on fragile and challenged SAIs and expressed its willingness to absorb the risk of project failure, but its donor partners have not been so ambitious nor willing to take such a long view when they face their stakeholders.

The PAP-APP programme supports 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 IDI 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 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 complied with the IDI Bilateral Support Policy. 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 completion of 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 confirm that the PAP-APP programme was relevant for phase 1, though not reflecting their initial prioritization of needs. Nevertheless, they took strong ownership of their cooperation agreements. Activity plans were changed following mid-term reviews of SPs, Steering Committee reviews at programme and country levels and in the course of in-year project management. One country (The Gambia) made a successful counter-proposal to a DP whose proposal did not match the SAI priorities for that period, and the donor supported the new proposal.

The cooperation agreements did not include a theory of change, and SAIs did not attempt to apply the 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.

IDI’s bilateral support policy should be adjusted in light of IDI’s new strategic plan when it comes to integrating gender. However, the strategic shift to work streams is not affecting the bilateral support policy.

Before the GCP T2 initiative, gender was not recognised as an 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 encouraging gender equality, diversity and inclusiveness to be addressed in the strategic planning process as well as the strategic plan itself. These initiatives are a part of the effort to make SAIs model employment institutions, in accordance with INTOSAI policy, UN Sustainable Development Goal 16, and the AFROSAI Gender and Development Strategy (2015).

## 3.2 Analysis and Conclusions

The selection procedure in this first GCP T2 round resulted in nine SAIs in two sub-regions selected for intensive medium-term support. This concentration allowed high logistical savings in implementation. This could not easily have been achieved on any other selection. In the next round, regional balance could be given higher priority, and logistical savings a lower priority. Regional balance may be achieved directly in any further GCP round by asking each regional/sub-regional body to nominate one or at the most two SAIs for Tier 2 selection.

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.

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

The PAP-APP programme and South Sudan Peer Support Project complied with the IDI Bilateral Support Policy. 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 developed with the 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 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. To most of our respondents the links between activities, outputs and outcomes remained a theory. The SAIs are not familiar with the concept of ToC and change management. Thus, the respondents are not in a position to provide any comments or evidence on the efficiency of the Programme.

We recommend that the validation of the generic ToC in the Programme document and customized TOCs at country project level be done after the termination of PAP-APP phase 2, when the outcomes and impacts have been assessed. At the country level the validity of inherent assumptions in the causal chain may vary from country to country.

The selection process should start with a **political and institutional analysis** (or political economy analysis) in each of the nominated SAI countries, and a customised theory of change for a SAI-based reform programme. For instance, in a country that is run autocratically by the party in power and the legislature is dominated by the same party, or is too weak to hold the executive accountable,

the SAI reports effectively to the head of state and its reports may be used selectively against opponents of the regime. The outputs of a strengthened SAI may have little or no relevance to the intended SAI outcomes or impacts.<sup>2</sup> The generic theory of change should be customised to each country accordingly.

The 2018 Review of the INTOSAI-Donor Cooperation recommended that “IDI should prioritise applications based on structured interviews with heads of SAIs to gauge their reform leadership and likelihood of success having regard to the political environment”. This recommendation is repeated here. In the next round the conditions should include the **likelihood of reform** in the short or medium term. It needs to be acknowledged that a few countries will be “left behind” until the legal or political context allows reform with foreseeable public benefits. This is similar to a delay due to a disease epidemic, such as Ebola in West Africa or a pandemic such as Covid-19. The likelihood of reform is a principal criterion in the aid allocation decisions of donor partners, so its inclusion in IDI selection criteria makes donor support more likely. Decisions on the likelihood of reform should be based on the political analysis referred to above, and analysis of SAI needs, leadership and support from other providers, in accordance with the conditions spelt out in the Bilateral Policy. The political analysis should as far as possible be carried out independently and before the SAI analysis so as to avoid creating expectations prematurely.

It may be possible to expedite the process in the next round by **decentralising** it to the regions and sub-regions that have the capability, with IDI playing a backstopping and gap-filling role where regions/sub-regions lack capacity.

In South Sudan the lack of *practical independence* for the NAC is demonstrated in many ways and the Government has failed to provide the NAC the necessary resources. Thus, the proposed *NAC Strategic Change project 2020-2024* should be conditional upon provision of full continuous funding of salaries and reasonable operational costs.

IDI’s bilateral support policy should be adjusted in light of IDI’s new strategic plan when it comes to integrating gender. IDI’s bilateral support policy should promote gender awareness, diversity and inclusiveness in the interaction with the SAIs.

## 4 Efficiency`

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

- Are the eight principles of IDI’s bilateral policy followed in IDI’s provision of bilateral support?
- Is the underlying theory of change for IDI’s bilateral policy clear and followed?
- Is there appropriate monitoring and reporting to stakeholders on implementation under IDI’s bilateral policy?
- Is IDI’s bilateral support unit appropriately resourced and efficiently managed?
- To what extent has IDI’s bilateral support unit adopted a focus on SAI level results?
- To what extent is IDI’s bilateral support drawing resources away from IDI’s global and regional work?

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<sup>2</sup> The SAI reports may still have a useful impact in revealing systems weaknesses, non-compliance with regulations and identification of corrupt misuses of public funds, particularly at lower levels that do not embarrass the party in power.

- To what extent are lessons learned from IDI's bilateral work contributing to improvements across the rest of IDI's portfolio?
- How is IDI's bilateral work influencing and strengthening the way that IDI's partners deliver support to SAIs?

The observations, analysis and conclusions for each Component are given in the respective Component reports. These are summarised and synthesised below.

#### 4.1 The eight principles of IDI's bilateral policy

The principles guiding IDI Bilateral Policy 2017 are based on IDI's core principles and service delivery model, as well as key success factors in capacity development in fragile states<sup>3</sup>. IDI's bilateral programmes are guided by eight principles. Adherence to these principles is assessed below.

PAP-APP and P2P support to South Sudan followed the eight principles of the IDI Bilateral Policy, as tabulated below.

**Table 2: Eight principles of the IDI Bilateral Policy**

Principle	Practice	Assessment
1. Partner-driven process towards ISSAI compliance	All cooperation agreements with SAIs founded on ISSAI standards and planned and implemented with partners	Yes
2. Holistic and change oriented approach to capacity development using the SAI Strategic Management Framework	All domains of SAI capacity considered in needs assessment for each target SAI	Yes
3. Peer-to-peer support by experienced resource persons	P2P support from IDI, CREFIAF, AFROSAI-E and experienced regional SAIs and SAIs from other regions	Yes
4. Presence and continuity	Despite efforts to maintain continuity of support, some gaps occurred especially in planned inputs from regional INTOSAI bodies. From early 2020, physical presence prevented by Covid-19 pandemic. Physical presence in Juba prevented two years by the conflict. Variable communication channels.	Partially
5. Partnerships and active coordination with INTOSAI regions and development partners	Active coordination of INTOSAI partners who are all represented in the Peer Group and SAI Group of each target country. More limited active coordination with DPs in some countries.	Partially
6. Flexibility and continuous learning	IDI flexible both in-year through dialogue of Project Manager with SAI focal point and through annual project meetings	Yes

<sup>3</sup> Bilateral Policy, Table 1, Lessons learned of capacity development in general and fragile states specifically.

7. Management of risks	Risks and assumptions explicitly identified in cooperation agreements, responsibility for management assigned to SAI Team and Peer Team and monitored throughout. Risks underestimated in project design for South Sudan.	Yes
8. Manage bilateral support phase by phase and integrated in the SAI's own management systems as much as possible	Bilateral support was phased (assessment of requests, planning, execution, monitoring), evaluation and learning feedback still to come, but most SAIs are monitoring Strategic Plans that pre-date IDI participation	Partially

## 4.2 The theory of change

IDI provides support in areas where it has reasonable assurances that improvements in SAI outcomes will take place. As an organization supporting all SAIs in developing countries, IDI is prepared to support SAIs in unpromising environments where major improvements can be expected only in the long run. In environments with very limited national support for strengthening of the SAI, the support of IDI may be directed towards empowerment of the SAI leadership, to believe in reform success, create national awareness of the potential role of the SAI, mobilize support of partners and create a momentum for change.<sup>4</sup>

The underlying Theory of Change has not been customised to each of the target countries and has not been tested. The implicit ToC for IDI's bilateral policy is holistic and **generic**, that is, it is based on an 'average' challenged SAI. The Bilateral Policy Document (BPD) sets out the framework as a block diagram showing six factors or domains that could contribute to the outputs and five outcomes of the inferred SAI, but it is not clearly stated that every SAI has a unique context and that the logical framework has to be built on that context, starting with existing states (the baseline) and finishing with desired states. The change programme should then set out the steps, their sequencing and their inter-dependencies. The PAP-APP programme document, Bilateral Policy Document, NAC South Sudan agreement and IDI Strategic Plan 2019-2023 all include the generic framework from the SAI Strategic Management Framework, with slight differences (see Inception Report, p.9), but the Cooperation Agreements did not customise and expand this framework at the SAI level at which the theory could be tested.

For the purpose of this evaluation it was requested to provide one generic ToC common across all components. The generic ToC in the Inception Report shows the causal relation between components when the objective is to improve the impact of SAIs generally in terms of meeting ISSAI standards. ISSAIs are based on a democratic set of relations in which the Executive is accountable to a representative Legislature. As this is not the situation in some of the countries supported by the IDI, the rationale for intervention in any non-democratic country has to be reviewed. The specific ToC for each SAI must be drafted for the specific support to that SAI and be based on the specific context in the country. This was not done in the Programme Document for PAP-APP or P2P support in South Sudan. Nor were ToCs included in the individual SAI Cooperation Agreements.

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<sup>4</sup> IDI Bilateral Policy, section 3.2. There are, however, exceptions where the objective is more about keeping the SAI alive – making sure it doesn't go backwards in a very difficult environment. In those cases, the project objective may be capacity maintenance and lifeline support, as defined under the IDI Bilateral Policy.

IDI's support should to the extent possible be aligned to the strategies and plans of the partner-SAI. If the SAI does not have an updated needs assessment and strategic plan, IDI supports the SAI in developing these. The SAI PMF and the IDI model for strategic planning are useful resources for this process. In some contexts, a light form of needs assessment and a simple format for the strategic plan adapted to the capacity of the partner-SAI is needed.

In drafting the country-specific ToC these principles for capacity development should be considered and the project design should be adjusted accordingly. This will lead to conclusions on how and why a set of activities and outputs will help to stimulate outcomes that contribute to long-term change.

It is recommended that preparations for future bilateral support projects include design of a results framework or logical framework in a form that can be tested after implementation and lessons learnt. This may be made more realistic through the political/institutional analysis recommended in 3.2 above.

The ISSAIs constitute the best practice for how SAIs should conduct their audit work and serve as guidelines for identifying areas relevant for support in democratic jurisdictions. However, in supporting SAIs in challenging non-democratic contexts, it is important to take a phased approach to ISSAI implementation. Similarly, it is important to develop a critical mass of staff that are able to use the ISSAIs and obtain both an understanding and commitment of top management to gradual ISSAI implementation.

The IDI promotes a holistic approach to SAI capacity development. The SAI Strategic Management Framework defines major domains of a SAI which collectively influence its performance. A bilateral cooperation will not necessarily involve support in all domains, but the framework is a fundament for discussions on which capacities of a SAI must be considered and strengthened.

Thus, close dialogue with the partner SAI is necessary to determine which preconditions must be in place in order to bring about change. These parameters may include factors that partners exert some control over, but also factors that fall outside the sphere that a SAI (at least in the short to intermediate time) can influence, such as the legal framework.

### **4.3 Monitoring, reporting and learning**

Appropriate monitoring and reporting arrangements have been established at the project/programme level and in all Cooperation Agreements. Results frameworks are included in the agreements and advisers state that SAI management have become more results oriented and focused on meaningful performance indicators and results.

IDI has no country offices, nor AFROSAI-E, CREFIAF or the Austrian and Icelandic funding agencies, so monitoring is a challenge. 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 and should be continued. 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 need 24x7 presence. Visiting advisers cost less than resident advisers, thus contributing to the overall efficiency of the PAP-APP P2P modality of implementation.

Ideally monitoring of projects should make use of the organisation's own monitoring system and tap the required data from the system. However, some of the target SAIs are still working on how to do the monitoring of ongoing strategic plans and cannot easily integrate this with the monitoring of

cooperation agreements. The South Sudan Peer Support Project started before NAC had any monitoring system. The establishment of a well-functioning system for monitoring, reporting and quality control is a planned output of the project and it should be considered to always have this as a component in bilateral support programs.

IDI is a learning organisation in which there is continuous feedback and learning from all its projects and programmes. IDI's partners (AFROSAI-E, CREFIAF and peer SAIs) are also learning organisations. Feedback is through membership of Peer Teams and participation in Steering Committee meetings and Annual Project meetings. Lessons learned are documented in the minutes of these meetings.

Monitoring and evaluation are important elements in the project cycle and provide reflection on the performance of the project. Monitoring is typically focused on follow up of activities and outputs. Evaluations add information on outcomes and impact. Evaluation enables the project to receive independent feedback on the relevance, effectiveness, efficiency and/or consistency of the project. In the future bilateral support programme and projects, it should be considered to include an ongoing evaluation<sup>5</sup>, that continuously provides feedback to the management and facilitates the learning process.

#### 4.4 Resources and management

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

- Is IDI's bilateral support unit appropriately resourced and efficiently managed?
- To what extent has IDI's bilateral support unit adopted a focus on SAI level results?
- To what extent is IDI's bilateral support drawing resources away from IDI's global and regional work?

IDI's Bilateral Support Unit is insufficiently resourced to mount dedicated support to eleven different countries and is very reliant on regional peer bodies whose resources are also stretched. The Unit has its own budget approved by IDI Board. It has not overspent its budget and has not drawn resources away from IDI's global and regional work.

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

On the efficiency aspects of PAP-APP and P2P in South Sudan, the emphasis on peer-to-peer support provides relevant and timely advice at far less cost than could have been provided by consultancy firms. In most cases, P2P support was provided free to the receiving SAI out of spare capacity in the provider SAI or capacity dedicated for international cooperation. Thus, this approach is inherently efficient and cost-effective.

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<sup>5</sup> Ongoing evaluation is one of the three state of the art types of evaluation (the other two are ex ante and ex post evaluations). It means that the evaluation is ongoing during the project period. Ongoing evaluation is "a source of feedback, a tool for improving performance, an early warning of problems (and solutions) and a way of systematising knowledge" (European Commission: Practical Handbook for Ongoing Evaluation). In conjunction with evaluation information, effective monitoring and reporting provide decision-makers and stakeholders with the knowledge they need to identify whether the implementation and outcomes of the project are unfolding as expected and to manage the initiative on an ongoing basis. Especially when there are external risks that are significant threats to achieving the goals it is quite common to include an ongoing evaluation as a component of a project. An alternative is a Mid-Term Evaluation, which can be implemented at any time.

Distance communication technology has evolved, and its use has grown rapidly, but all communication platforms depend on the underlying telecom infrastructure, which varies from country to country and is largely outside the control of the SAI (or IDI). While virtual meetings save the time and cost of travel and hotel stays and reduce 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, subject to the recent Covid-19 pandemic, particularly at key steps in the process like the setting up of cooperative agreements, in-country workshops and at least annual meetings. This could also be key for guidance to audit data collection and complex creative processes.

The Bilateral Support programme specifically underlines the importance of having tailored country project designs. Each Head of SAI is the owner of the project to support the SAI and is empowered to adjust the design of the project and cooperation agreement to the local context for change. IDI's bilateral support unit has adopted a focus on SAI level results and actively supported the SAI management in achieving results in accordance with its Strategic Plan.

The SAIs were actively involved in the initiative from the start. However, in the beginning of GCP Tier 2 it was mainly a top down process. That was seen to be the only realistic option to get the process running. IDI approached the SAIs in targeted countries at the appropriate time in the process. Since the targeted SAIs were in challenged situations, often small and with limited capacity, they could not reach out to donors with project proposals meeting donor requirements if not provided with adequate support. The SAIs are now fully committed to the reform process and have both ownership and adequate support, which impacts on achievement of objectives.

Training and guidance activities, starting with two regional workshops under GCP T2 and continuing with workshops run by the regional bodies with IDI support, were relevant and of high quality. However, some interviewees say the training was insufficient. For future GCP Tier 2 processes, it should be considered to provide more initial support and training for targeted SAIs than was delivered in PAP-APP Phase 1.

## 5 Effectiveness

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

- To what extent has IDI's bilateral policy been effective in contributing to SAIs enhancing their performance and capacity?

### 5.1 Observations

Performance under PAP-APP is measured on three outputs: (1) strengthening of SAI strategic planning (SP) capacity, (2) preparation of coordinated external support plans to meet SAI's assessed needs and of concept notes for submission to DPs, and (3) improvement in plans for gender, inclusion and diversity.

Performance under the P2P Support to NAC South Sudan was measured under two overall indicators: (1) percentage of project supported audit reports finalized and reported to the President and Parliament by NAC; and (2) staff turnover among auditors and managers in the NAC.

We summarise below the observations and analysis in the reports on Component 2 and 3 respectively in separate sub-sections for these five areas.

### 5.1.1 PAP-APP results framework and achievements

The PAP-APP results framework and achievements up to the end of 2019 are shown in Table 3.

**Table 3: 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. 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

More details regarding these outputs are provided in sub-sections 5.1.2-5.1.4.

### 5.1.2 Strategic planning

For PAP-APP the Evaluation Team was supposed to “*verify the self-assessments of strategic management, especially the SAI PMF indicator 3 scores in early 2020*”<sup>6</sup>. However, no self-assessments have been done so far (the 2019 Programme Report expected them in May 2020). The assessments below are, thus, done by the Evaluation Team, and based on the written documents that the Team has been able to get from different sources and additional interviews. Details are provided in the report on Component 2, section 5.1, tables 3 and 4.

In the anglophone countries, there was a clear 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. In summary, Eritrea and The Gambia met the targets for SAI-3, Sierra Leone marginally missed the targets, and Zimbabwe achievement could not formally be assessed for lack of evidence, but improvement is claimed. All five francophone SAIs were deemed to have improved their planning capacity, though respondents thought it was too early for some countries to show improvements during this stage of PAP-APP. Improvements would be more visible when carrying out the strategic planning for 2020-2024.

### 5.1.3 Coordinated external support plans

Coordinated external support plans have been a mixed success. In the template for the results framework in the cooperation agreements 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.

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>7</sup>. UNDP is already providing aid<sup>8</sup>. There is a document called External Support Plan<sup>9</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

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<sup>6</sup> ToR for the Evaluation

<sup>7</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>8</sup> The project “Capacity building for Public Audit” is closely managed under the supervision of the Ministry of National Development.

<sup>9</sup> External Support Plan V1, dated 06/11/2019

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>10</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.

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).

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<sup>10</sup> Big Picture Tracker, January 2020

#### 5.1.4 Gender, inclusion and diversity

The PAP-APP 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 related to gender, inclusion and diversity,
- (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).

The third outcome of the PAP-APP results framework was that *“Gender, inclusion and diversity are considered by the SAIs in the strategic and operational planning process”*. 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. Even if the expected output was concerned with gender, inclusion and diversity 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. However, 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. Overall, the target is not achieved.

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.

In Eritrea there was a failure to advance the gender goal by end 2019. The SP 2019-2023 does not include any gender/diversity output<sup>11</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.

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 the Evaluation report on Component 2, sub-section 5.1.1).

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.

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<sup>11</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.

The table below shows the overall indicators of goal achievement for South Sudan.

**Table 4: South Sudan SAI: Status of overall indicators of goal achievement by 12 March 2020**

Indicator	Target	Status by				Comments
		30 Sep 2017	30 Sep 2018	30 Sep 2019	12 Mar 2020	
1. Percentage of project supported audit reports finalized and reported to the President and Parliament by NAC	50 % by the end of 2019 (of a total of nine or six) <sup>12</sup>	0 %	0 %	0 %		By 12 March 2020 four performance audit reports and one special audit report on IFMIS are in process of design and printing.
2. Staff turnover among auditors and managers in NAC 2017-18.	Less than 10% annually	0 %	9%	18%	NA	An increase of turnover from 2018 to 2019 is largely due to poor salaries, delays in payment and low job motivation.

The target for finalization of audit reports is narrowly missed as five reports (well over the 50% target) missed the end December deadline for printing and issue. Staff turnover 2017/18 met the target of 10% (though there was severe deterioration in 2019).

## 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 Gambia which had a very low baseline score as there was no operational plan in 2018, but recovered fast. All five francophone SAIs were deemed to have improved their planning capacity. 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. It is recommended that support for strengthening strategic planning be continued for one further round of medium-term planning.

<sup>12</sup> According to the NAC, IDI and AFROSAI-E Report Oct 2018 - Sept 2019, Final version adjusted after annual meeting December 2019, to the MFA Norway / Juba Embassy the number of project-supported audits in total can be counted in two ways: 1) All audits planned supported, which is five performance audits and four regularity audits (nine in total), or 2) All audits actually initiated in the project period, which is four performance audits and two regularity audits (six in total). Additionally, four pilot financial audits of the new manual have been planned but were not yet initiated by Sept 2019.

All anglophone 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 discussion 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 some countries, and alternative means should then be found to ensure coordination (see recommendations in the report on Component 1 and section 4.2 above).

The third outcome of the PAP-APP results framework was concerned with gender equality. 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 entirely in terms of gender: improvements on other aspects of exclusion such as political affiliation, race/tribe or disability have not (yet) 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. However, 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. Overall, the target is not achieved.

It is 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.

Despite the label 'lifeline support', the P2P support to the NAC in South Sudan had an ambitious Results framework. Of the planned audit reports, a few were brought to printing stage by 2020-05-22. In addition, NAC prepared a Strategic Plan for 2019-2024 and a Stakeholder Engagement Strategy; the generic AFROSAI-E performance audit manual and human resource development manual were customised for on-the-job training and future use in NAC; the Human Resource Development Strategy was prepared; the NAC annual performance report covering 2005-2018 was completed and issued; staff undertook training courses with AFROSAI-E; and key auditees and PAC members were sensitised on NAC functions and the handling of its reports. However, the risks were underestimated in the project description, so many of the targets have not been fully achieved. Even if many of the deliverables are delayed, the results so far are good considering the challenged situation of the NAC.

On the overall goal achievement for the P2P support to the NAC in South Sudan, our conclusions in the final report on Component 3 are fourfold; (1) the two indicators of goal achievement were not appropriate for measuring the overall success of the project, (2) measurement has not been done in accordance with the definitions, (3) figures that are used in the reporting are of questionable reliability, and (4) the overall achievement of the formal goals is low, but mainly attributable to causes outside the project management's area of influence.

The analysis of the two overall indicators of goal achievement shows that neither target was achieved. However, these indicators were not fully within the control of NAC and do not reflect its performance. The first indicator required that audit reports be sent to Parliament as well as the President. This step in the audit process has been politically prevented for years<sup>13</sup>. The indicator on turnover reflects the deterioration of government employment conditions in the country, particularly the failure of the GOSS to pay staff salaries on time.

On the issue of reporting, the following has been clarified with the NAC and IDI:

- Management Letters are submitted to the Executive (Audited entities).
- The Annual Audit Reports are presented to the President and the National Legislative Assembly or the Council of States, as the case may be {Article 186 (8) of the Transitional Constitution 2011, and Article 35(1) of the National Audit Chamber Act,2011}.
- NAC has already delivered to the Transitional National Legislative Assembly (TNLA) a number of audit reports e.g. Statutory Reports 2008-2010, Bank of South Sudan Reports 2013-2015 and Letters of Credit Report. These reports are not yet presented by the Auditor General to the TNLA Plenary (delayed) pending reconstitution of the TNLA.
- The audit reports from the audits supported by IDI have not yet been delivered to either the President or the Parliament, pending reconstitution of the Parliament and the current COVID-19 access restrictions to the Office of the President.

## 6 Sustainability

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

- Is IDI's approach to bilateral support increasing the likelihood that changes to performance and capacity can be sustained?

The observations, analysis and conclusions for each Component are given in the respective Component reports. These are summarised and synthesised below.

Though SAI strategic management capacity has been built by the focus of Phase 1 of PAP-APP on strengthening planning capacity, and by the design of a new Strategic Plan in South Sudan, it cannot be expected that all the beneficiary SAIs are confident in their ability to prepare future strategic and operational plans without external support. It is recommended that successor projects continue support in this area, at least for the next round of strategic planning, to sustain the present achievements.

Project Support Groups (or SAI Support Groups) were discussed in the reports on Components 1 and 2 and in chapter 5 above. The Evaluation Team recommends that, where DPs can be persuaded to participate, they are useful devices for coordinating external aid and engaging DPs for medium or long-term financial support, but in countries where this is not feasible, alternative means of coordination should be found, such as bilateral meetings.

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<sup>13</sup> As for the submission of the reports to the Parliament and the President, the Revitalized Agreement of the Resolution of Conflict in the Republic of South Sudan provides for the Parliament (Transitional National Legislative Assembly, TNLA) to be reconstituted, which has not yet happened. Hence, the Auditor General's Report submission to Parliament and the President will be done only when the TNLA is reconstituted in accordance with the Agreement.

## 7 Partnerships

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

- Does IDI have appropriate arrangements for the governance of partnerships and to ensure the quality of delivery of bilateral support by IDI, and partners?
- Is IDI utilising the most appropriate forms of partnerships to ensure quality delivery of its bilateral support, and to protect IDI's reputation and brand?
- Does IDI have appropriate arrangements for managing its delivery partnerships?
- Was IDI able to mobilise sufficient quality and quantity of support from partners, and others in the form of in-kind support?

The observations, analysis and conclusions for each Component are given in the respective Component reports. These are summarised and synthesised below.

### 7.1 The Partnership arrangements

IDI has so far established two partnerships in its bilateral support to challenged SAIs: (1) a Peer Support Project to the SAI of South Sudan, in partnership with AFROSAI-E and the Kenyan and Norwegian SAIs, and (2) the PAP-APP programme targeting nine other challenged SAIs in partnership with AFROSAI-E and CREFIAF. The purpose of a partnership is to mobilise resources, financial or personnel, that IDI lacks to implement a planned project or programme in the most cost-effective and risk mitigating manner.

In theory, there are many options in the type of partnership that IDI could enter into<sup>14</sup>. The transfer of technical skills may be made directly to the SAI or through an INTOSAI body or consultancy firm. If skills are transferred through an INTOSAI body such as a regional body, the regional body may itself require capacity building, either before or during the planned programme. Building the capacity of the partner has the additional advantage of gaining greater control of risk, though at additional cost to IDI. In each of these alternatives, there are alternative funding options, such as use of core funds and development partner funds, and mixes of purchased inputs and inputs in kind by others with a common interest. Financial risk lies with the providers of funds (the risk capital behind the intervention), but developmental risk is faced by the citizens of the target country and reputational risk is faced by all stakeholders, particularly by IDI or jointly with other bodies where governance and decision-making are shared.

To maximize the value of the support, IDI seeks partnerships with INTOSAI regions, neighbouring SAIs, donors and other providers of support. Partnerships between IDI and relevant INTOSAI regional bodies ensures the support is well coordinated with regional activities as well as benefiting the network and competencies available within the regions. Therefore, IDI should stick to the type of partnership that is already experienced and learnt from, rather than try something completely new.

The regional and sub-regional bodies should play a bigger role in the identification and formulation of projects in their member-SAIs in agreement with IDI.

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<sup>14</sup> These observations draw on Paper 6 on the Partnership Approach for the IDI Strategic Plan 2020-2024.

Communication with the SAIs has been working well despite technical difficulties and constrained initially by the need to avoid raising beneficiary expectations before final selection, and by some SAI distrust until they knew their advisers better. However, IDI communication with AFROSAI-E and CREFIAF has been criticised in PAP-APP: the regional bodies should have been involved earlier in the GGP Tier 2 process.

Communication could be improved in a future GCP Tier 2 by the involvement of regional and sub-regional bodies from the beginning of the process. Also, issues regarding communication infrastructure and using ICT tools should be addressed early in the process. Communication is still a challenge, particularly in Eritrea and South Sudan. COVID-19 has limited physical meetings. Also, the conflict in South Sudan made physical meetings impossible in the country.

## 7.2 Project Support Groups

Great faith was placed by IDI on the establishment of a Project Support Group (PSG) in each country to provide an enduring institutional focus for long-term coordinated support for its SAI, both technical and financial. Some countries appear to have an enduring PSG. However, despite great efforts by IDI, the concept did not take off. According to interviewees, normally the SAI sent a formal invitation letter to all relevant donors and welcomed them to participate in the PSG, but only a few sent any reply, and even fewer showed up at the meeting.

From the PSG meeting summaries, it is not clear who were invited, who attended, who chaired the meeting, who wrote the meeting summary, what was the venue, when the meeting started and ended etc. According to interviewees at least two of these meetings were actually never held even if minutes from meetings are provided. Instead there were some bilateral discussions.

However, PSGs are successfully established in some of the countries. In other countries there are a number of factors that hindered this, for example lack of independence of the SAI, time constraints, low interest from donors and other stakeholders. Most of the small and challenged SAIs have no experience in coordinating donors and prefer to meet them individually.

SAIs are not always allowed to approach donors. In those cases, the SAI is not in a position to set up meetings with donors in a PSG. When a ministry or another institution in the country is the only channel mandated to have contact with donors, sign agreements etc, other solutions must be found.

In some countries, the emphasis of PFM reform may be on other aspects, such as computerisation of Treasury processes, budget development, procurement, or subnational bodies. Donors may see better accounts, or more up-to-date accounts, as more relevant to accountability and better value for money than better audit of accounts. If donors are unwilling to attend regular PSG meetings, it is worth considering whether a PSG is viable.

In future GCP Tier 2 projects, it is recommended that PSGs should be considered as a preferred tool for stakeholder coordination but not made a pre-condition of IDI support or of prioritisation. Alternative approaches should be used in countries where a project support group 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.