



# Accelerated Peer-Support Partnership in The Gambia 2020-2021 Annual Report

The purpose of this report is to provide an overview of progress and plans in the PAP-APP project in The Gambia for the period May 2020 through April 2021. It includes background information, details on progress against planned milestones, major achievements and challenges, a summary of the ongoing and upcoming activities, and an update on the budget.

## Background

The National Audit Office of The Gambia (NAO) and the Accelerated Peer-Support Partnership (PAP-APP)<sup>1</sup> signed a cooperation agreement in September 2018 to strengthen the NAO's strategic management and external support coordination systems. NAO accomplished a lot under this agreement, including the launch of its Strategic Development Plan 2020-2025. The original intention of the programme was to move directly into a second, long-term Cooperation Agreement. However, responding to the impacts and implications of the Covid-19 crisis, the parties agreed to extend the Agreement to cover support for a special Covid-19 audit, some other immediate capacity development needs, and a redesign of the long-term support plan.

## Milestones

Milestones	Status
The management letter for the COVID-19 audit is submitted to the auditees	In progress (3 of 4 management letters submitted, remaining expected in May)
The plan for the 2019 GoTG audit is complete	Completed in January 2021
The plans for two performance audits of SOEs are complete	Completed in September 2020
Relevant internal policy documents have been reviewed and any needed changes identified	Completed in 2020 (the code of ethics was updated and is being reviewed by the AG; an updated risk policy is being developed now)
A QA plan is prepared	Completed in December 2020
A communications strategy is finalised and rolled out to staff	Completed in January 2021
A simplified 2016 GoTG audit report is finalised and disseminated to relevant stakeholders	Completed in March 2021
A strategic partners workshop takes place and agreed next steps shared with all the attendees	Cancelled (first due to COVID-19 restrictions then competing priorities)
Q3 M&E reports are submitted and discussed by the management team, and the 2020 OP is updated accordingly	Completed in November 2020
The 2021 operational plan is finalised and meets all but two criteria of SAI-PMF indicator 3(ii)	Completed in February 2021
At least one development partners meeting is held	Completed in November 2020

<sup>1</sup> The Accelerated Peer-Support Partnership programme is a joint initiative of IDI, AFROSAI-E, and CREFIAF. It is made possible by funding from the Austrian Development Agency, the Ministry of Foreign Affairs of Iceland, the Ministry of Foreign Affairs of

## Highlights

### Biggest Achievements

- World Bank funding was secured for AFROSAI-E technical assistance to strengthen two of NAO's priority capacities: performance auditing and quality assurance.
- The first ever simplified audit report was developed and launched in March 2021 in coordination with a local civil society organisation. More like this are already in the works, including for a performance audit on emergency obstetric care, more recent GoTG audits, and the COVID-19 audit.
- Social media profiles were established and NAO is now active on Twitter as of March 2021.
- Plans for phase 2—The Audit Constellation Project—have now been fully fleshed out with buy-in from our unique group of partners.

More details on progress and achievements can be found in Annex I.

### Biggest Challenges

- COVID-19 restrictions have prevented any peer visits and some local in-person events. Though peer support can be provided remotely and events can be held online, nothing can match the impact of face-to-face interaction.
- Though funding is secure for the first part of the new project, we have yet to find a donor interested in funding the second part directly.

An updated version of the risk matrix can be found in Annex II.

## Spending

All figures below are reported in US dollars and exclude staff costs.

Project Outcomes	Support Activities	2020 Expected	2020 Actual	2021 Expected
<b>Project Management</b>				
<b>The project has been managed well</b>	1) overall management of the project including tracking progress and organising regular meetings with team members	0	0	0
	2) funding for ICT to enable communication and coordination	784	135	2,318
	3) coordination of steering committee meeting and reports	0	0	0
<b>The project has been coordinated with support from other providers</b>	4) communication with other development partners	0	0	0
<b>The project is transitioning smoothly into Phase 2</b>	5) coordination of the redesign of phase 2, the development of a proposal, and the identification of a financial partner	0	0	0
<b>Auditing</b>				
<b>NAO has contributed to the Covid-19 response and strengthened its <u>compliance audit capacity</u></b>	1) remote peer support to plan, execute, and report on a covid-19 special audit (SAI Latvia, AFROSAI-E)	0	0	0
	2) in-person technical advice to conduct and report on the special audit (consultant)	19,975	10,672	11,132
<b>NAO is on track to deliver the GoTG audit in a shorter timeframe and has strengthened its <u>financial audit capacity</u></b>	3) remote training on using the FAM working papers (AFROSAI-E)	0	0	0
	4) remote peer support to plan the 2019 GoTG audit (SAI Latvia, AFROSAI-E)	0	0	0

NAO is on track to deliver two performance audits of SOEs and has strengthened its <u>performance audit capacity</u>	5) remote peer support to plan the performance audits of two SOEs (SAI Latvia, AFROSAI-E)	0	0	0
NAO has strengthened its QA&QC capacity	6) remote peer support to review internal policy documents related to risk management and ethics (SAI Latvia)	0	0	0
	7) remote peer support to prepare a QA plan and conduct some file reviews of completed assignments, informed by the QA manual and findings of the most recent AFROSAI-E QAR (SAI Latvia, AFROSAI-E)	0	0	0
<b>Communications</b>				
NAO has strengthened its communications capacity	1) funding for a dedicated external communications phone line	345	0	26
	2) remote peer support to develop a communications strategy	0	0	0
	3) remote peer support to develop a communications tracking tool	0	0	0
NAO's work is more accessible to stakeholders	4) remote peer support for the development of a simplified audit report	0	0	0
	5) funding for the design and printing of the simplified audit report	3,558	0	875
	6) remote peer support to develop a series of video explainers and report summaries	0	0	0
	7) funding for design and editing of the video explainers and report summaries	673	0	0
	8) funding for branded USBs for easy and eco-friendly distribution of NAO's work to stakeholders	1,310	0	0
	9) remote peer support to improve the website	0	0	0
NAO's work is more coordinated with other strategic partners in government	10) funding for an off-site workshop with strategic partners in government to discuss NAO's work and potential coordination	*1,012	0	0
<b>Organisational Planning &amp; Reporting</b>				
NAO has further strengthened its strategic management systems	1) remote peer support to coordinate quarterly monitoring, evaluation, and reporting	0	0	0
	2) remote peer support for operational planning (SAI Latvia)	0	0	0
	3) funding for an on-site planning workshop w/ in-person peer support if travel restrictions allow (SAI Latvia)	*13,993	0	0
	4) funding for posters of the operational plan for each unit	400	0	105
<b>Independence</b>				
NAO has continued to drive its own development	1) remote support to engage with current and potential development partners	0	0	0
<b>total</b>		<b>**27,044</b>	<b>10,808</b>	<b>***14,457</b>

\* = very likely to be cancelled

\*\* = minimum expected at signing

\*\*\* = these costs do not include activities officially considered part of the new project

We spent considerably less than planned in 2020 primarily because of cancelled and slightly delayed activities, with the biggest unexpected underspend being on the consultant supporting the COVID-19 audits.

The consultant only used half of the contracted days before the year-end. This was not because of limited availability, but rather strategic and economic use of their time in the office and commenting

on working papers, and giving the NAO audit teams time between the consultant's interventions to incorporate feedback and do field work and analysis. The remaining consultant days were carried over into 2021, however, and have already been used to support the finalisation of the first set of COVID-19 audits expected imminently.

Factoring in the expected 2021 carryover spending, the underspend is less dramatic. The primary reason for the remaining gap is that we found cheaper design and printing options.

## Annex I – Updated results framework

Project Outcomes	Key Indicators		Status Details
	Baseline	Milestones	
<b>Auditing</b>			
<b>NAO has contributed to the Covid-19 response and strengthened its <u>compliance audit capacity</u></b>	AFROSAI-E's CAM has not been used systematically	the management letter for the special audit is submitted to the auditees	3 of 4 management letters for the first interim report were sent to auditees in April 2021  The remaining letter and consolidated report are expected in early May
<b>NAO is on track to deliver the GoTG audit in a shorter timeframe and has strengthened its <u>financial audit capacity</u></b>	Staff struggle to use some of the standard FAM working papers	the plan for the GoTG audit is complete	The plan for the GoTG audit was finalised in January 2021
	The 2018 GoTG audit took seven months from accounts being received to submission of the report		The audit is now completed, the draft management letter was sent to the Accountant General's Department in April, and the management response is expected by mid-May  Planning for the 2020 GoTG audit has already began
<b>NAO is on track to deliver two performance audits of SOEs and has strengthened its <u>performance audit capacity</u></b>	NAO has committed to deliver at least 1 performance audit of an SOE before end of June 2021	the plans for the performance audits are complete	The plans were completed in September 2020  An audit topic (Cargo handling by Gambia Ports Authority) is in progress expected to be completed end June
<b>NAO has strengthened its QA&amp;QC capacity</b>	internal policy documents such as the risk policy and code of ethics have not been updated recently	relevant internal policy documents have been reviewed and any needed changes identified	An updated code of ethics is being reviewed by the AG  An updated risk policy is being worked on now
	no established QA&QC procedures or dedicated unit	the QA plan is prepared	The QA plan to review the implementation status of the AFROSAI-E's 2017 QA report was finalised in December 2020  The implementation status report has been prepared and shared with management
<b>Communications</b>			
<b>NAO has strengthened its communications capacity</b>	there is no consistent phone number for media and CSO partners to contact NAO  no communications strategy	a communications strategy is finalised and rolled out to staff	The new communications and stakeholder engagement strategy was finalised in January

	no systematic tracking of such communications data		<p>A communications information database was also developed</p> <p>Social media policy developed</p> <p>Social media profile established (NAO is now on twitter)</p> <p>Six successful stakeholder engagement events were organised including:</p> <ul style="list-style-type: none"> <li>• Webinar related to the launch of the US Fiscal Transparency Report (August 2020)</li> <li>• NAO partners meeting (November 2020)</li> <li>• CSO and media workshop to inform the development of the communication and stakeholder engagement strategy (November 2020)</li> <li>• Webinar to launch the simplified 2016 GoTG audit report (March 2021)</li> <li>• A radio programme sensitising the public on what NAO does</li> <li>• A radio programme on the covid-19 audit</li> </ul>
<b>NAO's work is more accessible to stakeholders</b>	audit reports and management letters are the primary communications products	the simplified audit report is finalised and disseminated to relevant stakeholders	<p>The first citizen-friendly version of an audit report was launched in March 2021</p> <p>New social media profiles have been established</p> <p>The website has been updated to make it more user-friendly, including a new Q&amp;A section</p>
<b>NAO's work is more coordinated with other strategic partners in government</b>	NAO has had only one such meeting with Internal Audit and has not engaged GPPA and IGP in this way	the strategic partners workshop takes place and agreed next steps shared with all the attendees	Cancelled first due to COVID-19 restrictions then competing priorities, but an MOU with internal audit and other engagements are planned in 2021
<b>Organisational Planning &amp; Reporting</b>			
<b>NAO has further strengthened its strategic management systems</b>	new M&E procedures are in place	Q3 reports are submitted and discussed by the management team, and the 2020 OP is updated accordingly	Q3 reports were submitted and discussed by the management team in October 2020 and the OP was updated accordingly

	the 2020 operational plan was the first of its kind and meets all but two criteria of SAI-PMF indicator 3(ii)	the 2021 operational plan is finalised and meets all but two criteria of SAI-PMF indicator 3(ii)	the 2021 operational plan was finalised in February 2021 and meets all but two of the SAI-PMF criteria (link to budget and indicator baselines)
<b>Independence</b>			
<b>NAO has continued to drive its own development</b>	two development partners meetings were held in 2019	at least one development partners meeting is held	a meeting was held in November 2020

## Annex II – Updated risk matrix

Risk	Description	SAI control	Peer control	Risk level	Notes/Updates
<b>Covid-19 travel restrictions</b>	Peers based abroad may be unable to visit The Gambia for the entire Addendum period	Continue to communicate with peers regularly and openly through remote means	Remain in regular contact with the AG and SAI team members, and bring in on-the-ground support where necessary and possible	Low	No peer travel was possible since the signing of the agreement, but remote support has been provided
<b>No donors are interested in supporting a multi-year, multi-component Phase 2 project</b>	Especially with the Covid-19 crisis affecting aid budgets, it is possible that donors will be unable to commit to a major long-term project or any other support programming	Engage regularly with government and development partners on support needs and the important role of the NAO, and liaise with AFROSAI-E on new support needs as they emerge	Support the NAO to be in regular contact with potential partners, and build direct relationships as needed to advocate for increased support	High	UK FCDO agreed to allow IDI to use an existing grant to fund the first part of the new project. However, no other development partners have yet expressed interest in funding later years