



**Partenariat d'Appui Accéléré par des Pairs
Accelerated Peer-Support Partnership
(PAP-APP)**

Programme document

Phase 2 – 2020 - 2024

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Acronyms

AFROSAI-E	African Organisation of English-speaking Supreme Audit Institutions
CREFIAF	African Organisation of French-speaking Supreme Audit Institutions (Regional Council of Training for Supreme Audit Institutions of Sub-Saharan Francophone Africa)
CSO	Civil Society Organisation
GCP	Global Call for Proposals
IDI	INTOSAI Development Initiative
INTOSAI	International Organisation of Supreme Audit Institutions
ISSAI	International Standards for Supreme Audit Institutions
MoU	Memorandum of Understanding
NGO	Non-Governmental Organisation
PAC	Public Accounts Committee
PAP-APP	Partenariat d'Appui Accéléré par des Pairs - Accelerated Peer-Support Partnership
PFM	Public Financial Management
SAI	Supreme Audit Institution
SAI PMF	Performance Management Framework for SAIs
SDGs	Sustainable Development Goals
SSMF	SAI Strategic Management Framework

Executive summary

IDI, AFROSAI-E and CREFIAF have established a partnership to support the most challenged SAIs. The overall purpose of the programme is to empower challenged SAIs in urgent need of support and development to enhance their capacity and to improve their performance, to be able to make a difference to the lives of the citizens in their countries in line with INTOSAI-P 12.

Intensive support is provided tailored to each SAI, considering their unique needs and opportunities. The programme name - the Accelerated Peer-support Partnership or Partenariat d'Appui Accéléré par des Pairs in French (PAP-APP) - highlights the core characteristics of using peers for technical support and deliver support in partnerships. Eleven SAIs are a part of the overall PAP-APP programme umbrella: the nine SAIs selected by the Global Call for Proposals Tier 2 initiative in 2017¹ and the SAIs of South Sudan and SAI Somalia in which the IDI and AFROSAI-E have collaborated in providing support to since 2017.

The programme is organized in two phases:

A Phase 1 to clarify strategic priorities and operational plans, and use these to establish long-term and scaled up capacity development support.

A Phase 2 of several years where the PAP-APP partners are offering different types of support for capacity development depending on the requests and the resources available to provide the support.

In phase 2 the SAIs are expected supported by various projects and partners arising from initial support in phase 1. A phase 2 programme is established to support the various providers in the country projects. This is to ensure synergies and knowledge sharing across the country projects for the SAIs and enable providers to succeed in supporting the SAIs. The programme will support country projects indirectly by building and sharing competencies among providers of support in areas as:

- project design and management
- strategic change management
- coordination of support projects and donors
- improving gender and diversity related audits and policies and practices in the SAI, and
- covid-19 related audits.

These areas are chosen as a continuity of the support provided by the partners in phase 1, and the covid-19 crisis as a major new challenge facing the SAIs.

¹ See more here : <https://intosaidonor.org/what-we-do/global-call-for-proposal-funding-sources/targeted-support/>

The programme will also have a global outreach on good practices for support to challenged SAIs, utilizing the experiences of both phase 1 and phase 2 support. These are assumed useful if a new round of GCP Tier 2 (involving new countries) is established by the IDC.

For SAIs that cannot be supported by other peers and where funding is available, the PAP-APP partners intend to also take part in and lead country projects. These projects are mainly funded outside the phase 2 programme. The general implementation strategies for these projects are outlined in the programme document, showing how the partners consider successful capacity development to take place.

1 Background: Enabling SAIs in challenging situations to strategically develop and perform

Supreme Audit Institutions can play a key role in promoting good governance and curbing corruption. Through their audits, SAIs seek to provide objective information about major financial irregularities, lack of compliance with laws and regulations, and ways in which public sector entities can improve their service delivery to citizens. Strong SAIs are both a part of SDG number 16, as well as an important enabler of achievement of other SDGs. Yet several SAIs in challenging contexts struggle to conduct relevant audits and provide value and benefits for the Parliament, the Executive and the citizens.

IDI, AFROSAI-E and CREFIAF have agreed an MoU for five years (2018-2023) to contribute to greater performance of the most challenged SAIs through joint and coordinated support. For the years 2018 – 2020 the partners have supported nine selected SAIs to strengthen their strategic management and prepare plans for long-term capacity development. These are the SAIs of the Democratic Republic of the Congo (DRC), Madagascar, Guinea, Togo and Niger (French-speaking), and the SAIs of Eritrea, Zimbabwe, Sierra Leone and the Gambia (English-speaking). The support to these SAIs is provided through the Accelerated Peer-support Partnership programme or Partenariat d'Appui Accélééré par des Pairs in French (PAP-APP Phase 1). The SAIs were all selected initially by the INTOSAI-Donor Cooperation to be a part of the so-called Global Call for Proposals Tier 2.²

Success for these SAIs in implementing their strategic plans will depend on financial and technical support from various development partners. This programme document outlines how the PAP-APP partners will continue the support to these SAIs for 2020-2024. The document presents the objectives, principles, implementation strategy and budgets for Phase 2, and serves as a joint document for both the PAP-APP partners and the financial donors to the programme.

Worldwide experiences of SAI capacity development show that peer-to-peer cooperation can both ensure highly qualified and relevant advice, as well as ensure a trustful and sustainable relationship between SAI employees and advisors. The INTOSAI community organizations, the IDI, AFROSAI-E and CREFIAF, collectively have wide experience and access to resources in almost all areas of SAI development. The organizations also have previous experience of working with the selected SAIs, as well as ongoing initiatives with some of these SAIs.

Against this backdrop and given the respective and complementary roles of AFROSAI-E, CREFIAF and IDI, the three organizations decided to join forces and create synergies in a common programme for supporting the SAIs selected in the GCP Tier 2 initiative and other SAIs in challenging contexts in the region.

² See more here : <https://intosaidonor.org/what-we-do/global-call-for-proposal-funding-sources/targeted-support/>

2 Objective and result framework

2.1 Overall objective

The programme's overall objective is to: *Empower SAIs in politically unstable and challenging environments to enhance their capacity and to improve their performance, to be able to make a difference to the lives of the citizens in their countries in line with ISSAI 12.*

ISSAI 12³ states that the extent to which a SAI can make a difference to the lives of citizens depends on the SAI:

- Strengthening the accountability, transparency and integrity of government and public sector entities
- Demonstrating ongoing relevance to citizens, Parliament and other stakeholders
- Being a model organisation through leading by example

The time frame for successful institutional development in post-conflict countries is at least ten to twenty years.⁴ The timeframe for the programme is therefore five years with a possible extension of five more years. Given the challenging situation of the SAIs, sustainable change is not likely in any shorter timeframe. This is also in line with the principle of continuity and presence and lessons learned of capacity development in fragile states.

2.2 Result framework

The overall programme result framework is illustrated in the Figure 1. The programme outputs are expected to lead to increased and high-quality SAI project support, leading to SAIs establishing capacities and delivering strategic outputs, leading to SAI Strategic outcomes and finally impact of the SAI's work in their countries. The programme is thus expected to have immediate outcomes in the form of scaled-up support by INTOSAI providers and effective support to the most challenged SAIs, especially the GCP Tier 2 SAIs. Global sharing of good stories and approaches of support to the most challenged SAIs are also expected to contribute to more effective future support to SAIs in similar situations.

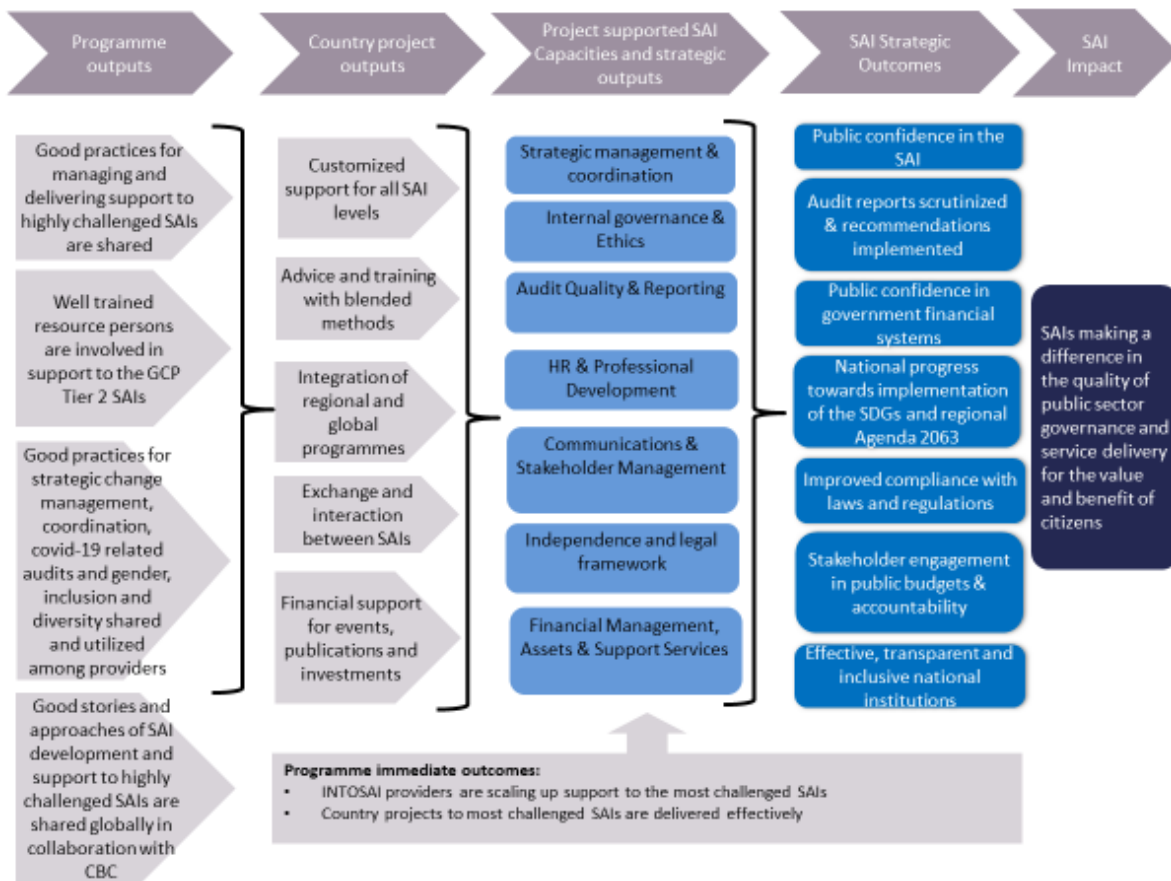
The country projects for the nine GCP Tier 2 SAIs supported in PAP-APP phase 1 are currently being developed in partnership with financial and technical providers. Each country project will have its own result framework, depending on the prioritized needs of support and ambitions of the SAI. The programme will seek to compile these result frameworks, and especially select some indicators across the SAIs that can capture results in the form of project supported SAI capacities and outputs, and SAI outcomes.

³ <http://www.intosai.org/issai-executive-summaries/view/article/issai-12-the-value-and-benefits-of-supreme-audit-institutions-making-a-difference-to-the-liv.html>

⁴ World Development Report 2011

The fundamental pre-conditions for these results are related to country political support to the SAI and SAI commitment to changes. See programme specific pre-conditions and risks in

Figure 1 PAP-APP result framework



2.3 Expected results of the programme

The tables below presents the main outcomes and outputs expected at the programme level. **Error! Reference source not found.** presents the *immediate programme outcomes* and related indicators expected at the programme level. The programme immediate outcomes are capturing the actual support to the SAIs, also measured by so-called Project outputs and SAI capacities and strategic outputs illustrated in Figure 1. Then SAI strategic outcomes represent the ultimate outcomes of the programme.

Table 1 PAP-APP Phase 2 Programme immediate outcomes, updated with 2021 results (see more details in the report)

Expected programme immediate outcomes	Indicator	Baseline (year)	Target / Actual	2020	2021	2022	2023	2024	2021 results comments
a) INTOSAI providers are scaling up support to the most challenged SAIs	Cumulative number of peer-SAIs engaged in the GCP Tier 2 SAIs	6 (2018-19)	Target	8	9	10	11	12	SAI France, SAI Morocco, ECA, SAI Algeria and SAI Norway for support to SAI Madagascar. SAI Latvia, UK, Sierra Leone and Kenya for The Gambia.
			Actual	3	9				
b) Country projects to the most challenged SAIs are delivered effectively	Overall conclusion of available evaluations/reviews of GCP Tier 2 projects (Scale: project expected results fully / mostly / partly / not achieved)	N/A	Target				Mostly	Mostly	
			Actual	NA	NA				

The tables below presents the *expected programme outputs within each programme strategy*. These are the products, programmes, platforms, resource pools and support mechanisms developed and provided by PAP-APP programme. They are predominantly under the programme’s control, under normal circumstances. Targets and actual results are set and monitored in relation to the calendar years in which each output is expected to be produced; this may be every year for some outputs, and only once for other outputs.

Table 2 Expected programme outputs in strategy 1 - increased quality and scale of support to challenged SAIs, updated with 2021 results (see more details in the report)

Expected programme outputs	Indicator	Baseline (Year)	Target / Actual	2020	2021	2022	2023	2024	Comments 2021 results
a) Good practices for managing and delivering support to highly challenged SAIs are shared among providers of support	Cumulative number of providers taking part in an annual experience sharing workshop on providing support to challenged SAIs	N/A	Target	10	20	30	40	50	Experience sharing and training combined in 2021.
			Actual	0	6 ⁵				
		N/A	Target	20	40	60	80	100	

⁵ IDI, AFROSAI-E and CREFIAF not counted.

Expected programme outputs	Indicator	Baseline (Year)	Target / Actual	2020	2021	2022	2023	2024	Comments 2021 results
b) Well trained resource persons are involved in support to the GCP Tier 2 projects	Cumulative number of resource persons involved in support to the GCP Tier 2 SAIs taking part in joint training (physical/webinar)		Actual	0	15				Only one training.
	Survey results of participants in trainings: Compiled satisfaction of trainings by the resource persons on a scale from 1-5		Target	4	4	4	4	4	
			Actual	NA	4				

Table 3 Expected programme outputs in strategy 2 on competencies and approaches in thematic areas, updated with 2021 results (see more details in the report)

Expected programme outputs	Indicator	Baseline (Year)	Target / Actual	2020	2021	2022	2023	2024	Comments 2021 results
a) Good practices for SAI strategic change management are shared among and utilized by the providers of support to the GCP Tier 2 SAIs	Cumulative number of SAIs use operational plans, internal reporting and issue a SAI Performance report annually	2 (2019)	Target	3	4	5	6	7	SAI of The Gambia, Eritrea and Sierra Leone have met all criteria in at least one year. SAI Somalia has met criteria, but is not a GCP Tier 2 SAI.
			Actual	2	3				
b) Good practices for SAI coordination of partners and support projects are shared among and utilized by providers to the GCP Tier 2 SAIs	Cumulative number of countries where the SAIs have established support groups/arrangements (covering e.g. policy dialogue and coordination) meeting as a minimum 2 times a year	N/A	Target	9	9	9	9	9	Several SAIs have had joint meetings once a year, but only DRC two times. NB: Some countries are not able to organize meetings regularly, due to political factors.
			Actual	0	1				
c) Good practices for SAI gender, inclusion	Cumulative number of SAIs having HR-	N/A	Target	1	3	5	7	9	SAI Eritrea has developed a new

Expected programme outputs	Indicator	Baseline (Year)	Target / Actual	2020	2021	2022	2023	2024	Comments 2021 results
and diversity policies are shared among and utilized by the providers to the GCP Tier 2 SAIs	policies with gender, diversity and inclusion focus developed		Actual	0	2				specific Gender strategy and policy. SAI Somalia has included gender strategies in the new HR-policy. For the other countries this has not been prioritized for country level support in 2021. AFROSAI-E and CREFIAF have ongoing regional support for Gender policies, and this is expected to lead to more progress in 2022.
d) Enable timely and relevant covid-19 related audits	Cumulative number of peer-supported covid-19 related audits completed and reported in the year (report where SAI has the mandate, otherwise shared with government and relevant stakeholders)	N/A	Target	0	2	4	4	4	SAI South Sudan reported IMF emergency funding audit, and SAI Somalia submitted special report on covid-19 measures (partly supported by IDI TAI programme). Audit reports supported in the Gambia and Madagascar in 2021, but not disseminated publically. Reports issued in Niger and Sierra Leone, but not supported by peers. SAI DRC and SAI Guinea issued audit reports, and SAI Togo is finalizing through the support of the IDI TAI programme.
			Actual	0	2				

Table 4 Expected programme outputs strategy 3 on global sharing, updated with 2021 results (see more details in the report)

Expected programme outputs	Indicator	Baseline (Year)	Target / Actual	2020	2021	2022	2023	2024	Comments 2021 results
a) Good stories of SAI development and support projects shared globally	Cumulative number of a) "good stories" (short articles showing how a challenge was overcome and the lessons learned) developed by PAP-APP and shared through IDI online channels, and b) number of visits at the IDI webpage per story	N/A	Target	a) 2, b) 50	a) 4, b) 100	a) 6, b) 150	a) 10, b) 200	a) 14 b) 250	Stories in 2021 include SAI Niger, Madagascar, South Sudan and Eritrea. See chp 3.4
			Actual	a) 0 b) NA	a) 4 b) NA ⁶				
b) Good approaches of support to SAIs in challenging contexts shared globally	Whether new material has been made available annually through IDI online channels (offered for sharing also to the INTOSAI Capacity Building Committee)	N/A	Target	Yes	Yes	Yes	Yes	Yes	Covid-19 audit guidance issued "Accountability in a time of crisis" in 2020. In 2021, material has been drafted, but not finally shared.
			Actual	Yes	No				

2.4 Expected results of country projects

The expected results of country projects should be developed mainly using the SAI's own planned results and defined indicators for SAI capacities, strategic outputs and strategic outcomes. In addition the project deliverables can be set as a separate result level.

The SAI supported capacities and SAI Strategic outputs are expected to lead to achievement of the SAI strategic outcomes. These are those results that the SAI can substantially contribute to in the strategic planning period, but which are not within the control of the SAI. These can be categorized in three key areas – SAI credibility, Audit outcomes and Stakeholder engagement. For example, a SAI can contribute to improved compliance with rules and regulations by conducting and reporting on high quality compliance audits, with strong recommendations. However, the audits and recommendations alone cannot ensure improved compliance. Recommendations need to be followed up and implemented, and

⁶ Data not available. To be inserted for 2022.

this involves the decisions, actions and behavior of government officials, who are not directly accountable to the SAI and under its control.

There is a variation among the nine SAIs in terms of definition of strategic outcomes and plans for measuring whether these are achieved. When entering agreements with each SAI it will be proposed to use SAI strategic outcomes as a part of the result framework, and then these will be compiled across the projects.

2.5 Beneficiaries and effect on the INTOSAI capacity for support to SAIs

Beneficiaries can be defined as individuals involved in and benefitting directly from programme activities, but also the SAIs and other providers involved in supporting the SAIs. There are two main types of beneficiaries:

- **Provider organizations involved in the programme activities.** The programme is expected to lead to increased capacity of various SAIs engaged in peer-to-peer cooperation facilitated by the programme. The programme is also expected to raise the capacity of both IDI, AFROSAI-E and CREFIAF to support SAIs holistically and in challenging contexts. In total we expect this will increase the INTOSAI capacity to strengthen SAIs.
- **SAI staff involved in the projects.** The programme will indirectly benefit the SAI staff. In general we expect the country projects to involve the majority of SAI staff. This is regarded as necessary to succeed in building sustainable professional, organizational and institutional capacities. The total number of SAI staff in the nine SAIs are about 1000 persons.

2.6 Integration of cross-cutting issues

Gender equality

Gender equality is one of the prioritized areas of the programme where support will be offered to all the participating SAIs. The programme will offer support to the audit of gender related issues. How the SAIs lead by example in the areas of gender, inclusion and diversity will be addressed when advising SAIs in strategic and HR-management. The PAP-APP programme will also seek gender balance and encourage greater participation of underrepresented genders as resource persons and participants in the country projects.

Climate change and protection of the environment

The programme will seek to minimize the need for flights, which has a negative climate impact. This will be done by actively using videoconferencing and ict-tools for communication and support. For SAIs with a weak internet and lack of videoconferencing, support to this will be established in the early phase of the projects.

3 Programme implementation strategy

3.1 Contribute to increased and high-quality peer-to-peer support to SAIs in challenging environments

The PAP-APP phase 1 support aims to assist all SAIs establish scaled-up and long-term support. This support will mainly be continued and finalized in 2020 under the phase 1 funding and programme document, as it is expected that it will take time to have projects established and donor agreements finalized for all SAIs.

The phase 2 support will concentrate on enabling the providers of support to succeed in managing identified projects and achieve results when projects are established. We expect the projects to be highly challenging, due to several reasons such as unpredictable environment, limited absorption capacity and resistance to change. For providers it may be difficult to ensure synergies across different support interventions and establishing the right dynamic of cooperation with the SAI.

Various providers of support are expected to be involved in supporting the SAIs in Phase 2. Some will be less experienced in providing support in the highly challenged SAIs and contexts than others. Some of the providers will be less familiar with the regional and global resources for SAI capacity development and could benefit from easy access and advice on these. For the PAP-APP partners, there is a continuous need to improve both competencies and routines to manage high quality country tailored support projects.

The programme will share good practices and approaches for project management. These include: project design; resourcing; reporting; monitoring and follow-up; logistics; and finances. The programme will also seek to share and stimulate learning among providers on how principles for good capacity development to SAIs can be implemented in practice.

This will be done by an annual project management and experience sharing workshop among the providers of support to the SAIs. In cooperation with the providers involved, joint trainings of resource persons will also be offered. Several providers have such general trainings, and these will be complemented by topics particularly relevant for the highly challenged SAIs. This will be done in cooperation with the INTOSAI Capacity Building Committee working group on peer-to-peer cooperation,⁷ led by SAI Netherlands for 2020-2022. It will be done within each region and linked to regional events for cost efficiency and to avoid duplication of effort. Material developed by the CBC workstream of Audit in Complex and Challenging Contexts⁸ will be utilized. For example, the guide “State building in fragile situations – the role of Supreme Audit Institutions and their international partners”.

Depending on the request of the providers, the following will also be considered:

⁷ See here: <https://www.intosaicbc.org/peer-to-peer-cooperation/>

⁸ See here: <https://www.intosaicbc.org/acccgoodstories/>

- Deeper exchanging of governance and management routines for managing bilateral support projects in synergy with other support providers, such as between AFROSAI-E and CREFIAF
- Provide specific advice to providers, for instance for engagement of advisors, follow-up of project agreements, etc
- Support projects to integrate ongoing global and regional programs
- Contribute to joint events of the SAIs, where this is a good support option and necessary in addition to other ongoing programs
- Provide quality review of selected project products and deliverables.

3.2 Build strong competencies and share good practices for support in the areas of strategic change management, coordination, gender actions and covid-19 related audits

The programme grant will enable the programme to develop and share good practices for providing support to the SAIs in four selected areas:

- SAI Strategic change management
- SAI coordination of partners and projects
- SAI actions for gender, diversity and inclusion
- Covid-19 related audits by the SAIs

For these areas it is assumed the PAP-APP partners have a comparative advantage given the role in Phase 1 and the global and regional roles in capacity development. It is also assumed that there are few other providers available who can take these roles. For instance, there are several strong SAIs interested in supporting the challenged SAIs, but peers mainly have their available resource persons in the audit domains. For peers it is often too resource intensive to play a role of advisor in strategic change or coordination of various providers of support.

Strategic change management – a fundamental condition for success

Strategic change management for SAIs involves policies, strategies and techniques intended to direct SAI top management and staff's attention and behaviour towards the continuous and holistic improvement of SAI performance in line with strategic outcomes and outputs. It does so by also explicitly factoring in the broader governance and political economy environment in which the SAI operates and the expectations of the key SAI stakeholders.

The ability of SAI leadership to lead strategically and establish core strategic management systems and practices is regarded as a key determinant of implementation of strategic plans. To get to a new level, most of the SAIs need to strengthen capacities in many areas. To do this the SAIs need to both utilize existing human and financial resources as well as mobilize more resources and external support. However, actual improvements can easily be undermined if the SAI spreads the effort too much and is not able to allocate sufficient resources into key necessary actions to strengthen the SAI. It is assumed that strategic

change management is highly challenging and can benefit greatly by external technical support.

Strategic management support would seek to empower SAI leadership—to believe in reforms, to engage in learning processes, to engage with national/international elites where needed and useful and to build alliances with partners and create a momentum for change. Support options to be outlined include:

- Dedicated peer-team support by regular contact and in-country guidance and training to developing systems of operational planning, internal reporting and regular follow-up. Focus on reaching strategic outcomes and outputs rather than set activities.
- Change management and leadership development advice, coaching and trainings
- Support to conduct mid-term and end-term review of SAIs' strategic plans, utilizing staff across the SAIs and clearly link to organizational development projects to enhance learning.
- Adjustment of plans and crisis management in light of the covid-19 crisis.⁹

This will be outlined in cooperation with similar efforts in AFROSAI-E, CREFIAF and IDI's workstreams (such as the SAI young leaders and Strategic Planning, Monitoring and Reporting initiatives). Using approaches of strong SAIs in these areas and providers of internationally recognized certification programmes will also be considered.

Promote strong coordination of projects and partners - integrated with the SAI's strategic management system

Related to strategic management is coordination of different support projects and partners. This is assumed to be critical for good utilization of support, but also challenging. In many countries the SAI and the providers of support have an objective to coordinate, but no extra resources or requirements are put into ensuring this coordination is operative and effective. Plans, reporting and annual meetings are all done separately. When regional and global trainings or programs are planned and delivered, it is not systematically assessed whether these programs fit with other support projects and how synergies can be ensured.

To avoid such a scenario, the PAP-APP programme will share good practices and advise the SAIs and providers to have defined Project (or SAI) Support Groups as a group for coordination among several projects and supporting the SAI in advocacy and efforts to increase independence. The groups and SAIs are advised to ensure the following mechanisms are operative:

- The SAI Strategic plan guides scope and timing of external support projects at a general level

⁹ The IDI resources on strategic management in relevance to the covid-19 crisis will be utilized. See here: <https://www.idi.no/en/covid-19/covid-19-strategic-management>

- The SAI Operational plan includes all external support and is used to adjust priorities, scope, budget and timing annually
- There are joint Annual meetings for all main partners to review achievements and set main plans
- Quarterly meetings for all main partners are invited for to adjust plans and coordinate
- Annual SAI Performance report compiles progress of all projects and is used as a basis for project reports
- Generally active use of online communication, to enable partners to coordinate without necessarily travelling.

Facilitate successful gender, inclusion and diversity actions across projects

Promoting gender equality, diversity and inclusiveness is a way to lead by example. Gender equality has been strongly linked to poverty reduction, improvements in justice and equity in society, as well as improvements in economic development. With the Sustainable Development Goals, inclusiveness in general has become a high priority. Gender equality is a specific goal (SDG 5) and cuts across all SDGs.

The SAIs have developed various strategies for gender, diversity and inclusion in Phase 1. The strategies can broadly be categorized as execution of audits of gender related risks and SAI HR-policies and practices with a stronger gender focus. The table below shows some areas where the SAIs have needs of support and support interventions to be considered across the SAIs facilitated by the programme. Few peer providers have worked systematically with gender related support. It is assumed that there is a general need to strengthen these competencies among providers, and particularly related to how to take into account the sensitivities and approach to gender, diversity and inclusion in the most challenged SAIs.

Area	SAIs and strategies in brief ¹⁰	Support options across projects
General - Strategic change management and leadership	<p>Congo: Strategic outcome to contribute to better gender/inclusion/diversity</p> <p>Guinea: Gender is a cross-cutting priority. Communicate with stakeholders about gender.</p> <p>Niger: Be a model institution by including gender issues.</p>	<ul style="list-style-type: none"> • Good examples of how to prioritize gender and inclusion related strategies. • Experience sharing across SAIs on gender actions and results, contributing to a network of SAI gender focal points. This may be done in cooperation with other government entities and similar networks.
Auditing	<p>Congo: Integrate gender issues in audit activities</p>	<ul style="list-style-type: none"> • Advice for mapping and analysing gender risks in the SAIs annual overall risk assessment.

¹⁰ Based on strategic plans as of mid-November 2019.

Area	SAIs and strategies in brief ¹⁰	Support options across projects
	<p>Gambia: A performance audit on a gender-related topic</p> <p>Guinea: Conduct gender-related audits</p> <p>Madagascar: Conduct gender-related audits, with a recruited gender expert.</p> <p>Niger: CA and PA about gender/inclusion/diversity</p> <p>Togo: Include gender in audits</p>	<ul style="list-style-type: none"> • Training and on-the job guidance for completed audit cycles related to gender, inclusion and diversity • A parallel gender related audit where the SAIs meet, get knowledge and review each others work three times during the audit cycle (for planning, data collection and reporting).
HR and professional development	<p>Congo: Gender committee, gender strategy. Indicators.</p> <p>Gambia: take gender/diversity into account. No gender HR policy perceived as a weakness.</p> <p>Guinea: Apply gender/inclusion. Gender committee by 2020. Next 5 years, train staff about gender and inclusion issues</p> <p>Eritrea: Integrate gender in HR policy</p> <p>Sierra Leone: Develop a gender and diversity policy</p> <p>Togo: Include gender in HR policy</p>	<ul style="list-style-type: none"> • Advice for developing HR-policies with a gender, diversity and inclusion focus • Priority of gender in professional and leadership development • Tailored advice for recruitment systems and processes, with a gender, inclusion and diversity focus

Enable timely and relevant covid-19 related audits

The Covid-19 crisis is global and has massive impact on all countries including the PAP-APP SAIs. The crisis requires urgent actions by governments, and it can sometimes be difficult to balance this carefully with accountability, transparency and integrity.

SAIs can play a key role in the different stages of a crisis like Covid-19. To be relevant in their countries they need to revise their audit plans in light of covid-19 government measures and new financial, compliance and performance related risks. For some it may entail a refocus on the planned audits, while it for others may entail a slow down or halt to audits until the situation has normalized.

It is assumed that all the PAP-APP SAIs will need to do some covid-19 related audits, and several of the SAIs will request for external support to ensure these are done with quality and on time.

To enable covid-19 related audits to be support to SAIs through country projects, the PAP-APP programme will mainly:

- Compile needs of SAIs for support, to consider joint audit processes and support.
- Compile and share relevant resources, both of risk assessment and audit approach. If a clear need, a standardized audit planning and audit execution processes of a key topic, for instance national management of letter of intent, will be provided.
- Mobilize resource persons and consultants that can work with support to covid-19 related audits in the SAI projects
- Compile and share relevant examples of audits

In the country projects, the following support can be considered:

- Facilitation of SAI overall risk assessment and revision of audit plan.
- On-the-job guidance throughout the audit cycle for prioritized audits.
- Financial support for the SAIs to do the audits, such as travel or internet costs
- Combine remote and on-the-ground support.

While the SAIs’ audit manuals are the primary tool for doing the audits, there are various covid-19 audit resources developed by IDI and others that will be used. The table summarize some potential audit topics in the short, medium and long term. See more details in the paper “Accountability in a time of crisis: How Supreme Audit Institutions and development partners can learn from previous crises and ensure effective responses to Covid-19 in developing countries”.¹¹

Audit type	Rapid audits - short term	Medium and long term
Financial	Audit of financial transactions that will eventually form part of the financial statements - internal controls, records, assets, cash and bank, payroll related party transactions.	Financial statements audit, especially of key agencies and projects.
Compliance	Compliance of critical rules in procurements processes. Compliance of crisis related laws and regulations.	Assess if actual procurement is in line with contracts. Compliance of crisis related laws and regulations.
Performance	Crisis management; strategy, monitoring, coordination and efficiency in use of human and financial resources at national and entity level. Implementation and effectiveness, of high-priority emergency measures. Preparedness for receiving extra donor funds and managing procurements. Health system performance, such as efficiency in handling patients, utilizing equipment and protection of health workers. Effectiveness of purchase and provision of food. Efficiency of allocating grants, tax reliefs and other supports to businesses.	Assess effectiveness of measures, in health and economic sector Assess preparedness for this and future crises. Assess effects on marginalized groups and on gender equality.

¹¹ <https://www.idi.no/en/covid-19/covid-19-paper>

Audit type	Rapid audits - short term	Medium and long term
	Effectiveness and efficiency of cash transfer programmes to individuals who have lost livelihoods, older people, and those most affected by the crisis. Extent to which education provision is being made for at risk children and young people.	

3.3 Contribute to global sharing of good practices of support to highly challenged SAIs and good stories of how such SAIs strengthen their capacities and performance

Through the support to the SAIs, the PAP-APP partners gain experience of working with SAIs in challenging contexts. In collaboration with the INTOSAI CBC workstream on Auditing in Complex and Challenging Contexts, efforts will be done to compile good stories from the SAIs and share these globally. “Good stories” are short and inspiring stories showing how a SAI has addressed or managed to overcome challenges related to a complex situation. There can be stories about the experiences related to both supporting and management of SAIs in such situations. Through the CBC working group on peer-to-peer support it will also be sought to share material and approaches developed through the PAP-APP programme support globally.

3.4 Contribute to a possible new round of GCP Tier 2

The PAP-APP programme was developed as a response to the Global Call for Proposals Tier 2.¹² The INTOSAI Donor Cooperation is considering developing a new round of the Global Call for Proposals Tier 2 for a new group of SAIs. The PAP-APP approach to enable strategically based and SAI-led support to the SAIs can potentially be replicated to other SAIs in challenging situations, enabling them to significantly strengthen their capacities and performance. Through the evaluation of the PAP-APP phase 1 and regular compilation of lessons learned, the programme hopes to contribute to well-designed support for SAIs in similar situations. The programme will enable resources for contributing to planning a possible new round of GCP Tier 2.

¹² See more here : <https://intosaidonor.org/what-we-do/global-call-for-proposal-funding-sources/targeted-support/>

4 Country projects implementation strategy

4.1 Establish long-term and tailored projects with the SAIs for successful implementation of the strategic plans - as a continuity of Phase 1

Country tailored projects will be developed for SAIs who clearly request the PAP-APP partners to be a close partner for implementation of significant strategic changes, where this role cannot be met by another INTOSAI provider.

The PAP-APP partners' preference is to be engaged in a core component of advice for strategic change management and coordination of capacity development support. Other components can be considered in each country depending on the SAI's needs and preferences, what other projects and partners the SAI has, and available resources for support.

The engagement of the PAP-APP partners will be executed in partnership with other INTOSAI providers, such as by a joint Cooperation agreement with the SAI or provision of resource persons.

The type of projects and support model will be flexible. The PAP-APP partners can consider the following roles:

1. **Project manager:** responsible for funds and the overall management of the project.
2. **Component responsible/Lead:** responsible for a component within a project managed by another partner.
3. **Providing resource person:** allocation of a resource person on a limited basis within another project, to ensure continuity of support from phase 1.

The best way to meet the need for support in some areas could be joint support for several SAIs, to benefit from the peer dynamic. Then we will seek to do this through the regional organizations of AFROSAI-E and CREFIAF. The programme can assist in customizing or strengthening a regional programme with in-country support, so it can fit with the support needs for the SAIs.

To clarify which SAIs the PAP-APP Partners will work with and how, several activities will be carried out:

- Phase 1 support to each SAI up to May 2020, including participation in Project Support Groups and liaison with various providers.
- Develop and sign Phase 2 agreements with interested and relevant SAIs.
- Identify members of Peer project or component teams for each SAI.

We will contribute to such activities for the SAIs through the projects with each SAI and in close cooperation with the providers in the projects.

4.2 Develop and manage projects based on lessons learned of capacity development in challenging contexts

We know from experience that it is difficult to have successful capacity development projects for SAIs in challenging contexts. The projects with each SAI are expected to be designed in detail based on the general lessons learned from capacity development in challenging contexts. The following principles will be used to ensure quality and impact:

1. **Be SAI-led and integrated with the SAI's own management systems:** This means all project deliverables should be grounded in the strategic plan, and the project managed integrated with the SAI's own plans and management systems.
2. **Have a holistic and change oriented intervention strategy:** This means prioritizing support activities that are necessary to enable change and are informed by the SAI's context, absorption capacity and opportunities.
3. **Ensure long-term and predictable support:** Ensure as much as possible comprehensive support for a five-year period.
4. **Be characterized by presence and continuity of support:** Enable regular contact, country presence and interaction, for the necessary trust and understanding, as well as progress.
5. **Competent advisors and project managers:** Include partners that ensure all technical advisors and peers have relevant experience, enough time, context understanding and strong professional and personal qualifications.
6. **Be characterized by flexibility and continuous learning:** This means having funding arrangements that allows for change of plans when needed and project procedures prioritizing regular learning.
7. **Have in-built mechanisms for synergies with existing global, regional and national programmes and resources:** Guidelines, good practices and manuals are already developed through IDI, AFROSAI-E and CREFIAF – these should be utilized in addition to ongoing trainings and programmes.
8. **Strong national coordination mechanisms:** Establish or take part in active coordination through a national coordination group.
9. **Enable and support the SAI to lead by example in accountability, transparency, gender and inclusiveness:** SAIs are expected to lead by example, and the SAI's are likely to have clear plans to strengthen their own management systems and integrity. This will be included, as these are fundamental expectations of any Development Partner that must be met.

4.3 Support the SAIs in various domains depending on partners and resources available

The areas and mechanisms of support need to be tailored for each of the SAIs, depending on their unique needs and available partners for support. The table below shows possible support mechanisms for key components to be considered.

While support to strategic change management, coordination and gender, diversity and inclusion will be offered to most of the SAIs, other components will be considered depending on what the SAIs request for, what other providers are able to do and the available resources of the PAP-APP partners to meet the requests.

Component	Possible support mechanisms
Strategic Change management and stronger internal governance	<p>Dedicated peer-team support by regular contact and in-country guidance and training to developing systems of operational planning, internal reporting and regular follow-up. Focus will be put on reaching strategic outcomes and outputs rather than only activities. For some countries it will be combined with support in change management and leadership development, depending on the request of the SAIs and ability of peers taking part in the projects. We will consider to offer for SAI leadership an internationally recognized certification in areas as change management, to make it attractive and of high quality.</p> <p>Support to mid-term and end-term review of SAIs' strategic plans, utilizing staff in the SAIs across and clearly linked to organizational development projects to enhance learning.</p>
Coordination of partners and projects	<p>Training and advice for use of the strategic and operational plans as guides for scope and timing of external support projects. Support for quarterly and joint Annual meetings for all main partners to review achievements and set main plans. Show how the annual SAI Performance report can compile progress of all projects. Generally, enable active use of online communication, to enable partners to coordinate without necessarily travelling.</p>
Gender, inclusion and diversity	<p>Advice for how to prioritize gender and inclusion related strategies. Priority of gender in leadership development and change management.</p> <p>Advice for considering gender risks in overall audit risk assessment, and how to take forward risks in Compliance and Performance audits. Tailored advice for recruitment systems and processes.</p> <p>Tailored advice for criteria and profile of professional development programmes.</p>
Quality and impact of Audits	<p>Support to planning, execution, reporting and dissemination of core audits and audits where the SAI has less experience.</p> <p>Training and advice to implement the audit standards and procedures well, enabling greater audit coverage and quality. A lot of existing training material can be used, but may need to be customized. Most of the support is likely to be on-the-job training on actual audits, especially for technically challenging audits.</p> <p>Advice to management's quality control will also be included, as well as annual audit planning and the annual audit report.</p>
Support services and ICT	<p>Advice for strengthening the SAI's own financial management system and routines.</p>

Component	Possible support mechanisms
	Develop ICT-strategies and assist in proper management of ICT-projects, including prioritizing needs, procurements, training and implementation.
HR and professional development	Use of regional resources for HR-management, such as competency framework, HR-policies, recruitment practices. Develop and implement professional development programme Coordinated, systematic and selected training of staff.
Communication and stakeholder engagement	Use of the existing resources for stakeholder engagement, customized to the national context. Assist the SAI in actively engaging stakeholders for a specific purpose, such as new legal framework. Advice on conducting press conferences etc.
Independence	A peer team giving advice to drafts of legislation and regulations, as well as stakeholder presentations. Tailored advice and collaboration with DPs with diplomatic weight. Support in this area may be done in cooperation with IDI's SAI Independence programme.

5 Programme and project management

5.1 Programme management

The programme is executed as a partnership arrangement between IDI, AFROSAI-E and CREFIAF. A programme team led by IDI will be managing the programme. For monitoring and evaluation of the programme, the steering committee where each of the three partners are represented will be continued from phase 1. The committee is led by the Director General of IDI. It shall meet minimum twice a year to approve the annual report and decide on plans and budget for the programme (not country-projects). The steering committee shall receive four monthly progress reports, linked to IDI's internal system for monitoring and reporting. It can meet ad-hoc to discuss the support project and be consulted on arising issues. An Annual meeting shall be held in collaboration with development partners of the programme.

Providers being involved in various projects will also be consulted in a joint forum annually. This may be done in relation to a regional event or online. Topics for discussion include the progress of projects, the role of the various partners in projects, and how good practices and resources can be shared better and synergies across projects and partners ensured. This is expected to also contribute to good coordination between global and regional programmes and the providers in the various SAIs.

5.2 Project management

The country projects are expected to be led by different providers and involve different partners. The projects will primarily be managed separately from the programme, with their own funding and tailored result framework.

For projects where the PAP-APP partners are responsible, these will be developed as projects managed on a daily basis by either IDI, AFROSAI-E or CREFIAF. This means the Project manager will be an employee in the responsible organization and the organization is responsible for the daily oversight of the quality, progress and funding of the Project.

For projects to be SAI-led, Steering mechanisms similar to the Phase 1 projects will be established in partnership with the SAI. This means a Steering Committee led by the Head of SAI and an annual meeting to approve the report and plans.

5.3 Communication

Regular and powerful communication is key both at the programme level and in each of the country projects. Sharing of good stories, examples and tools is an integral part of the programme work to ensure high quality support of various projects and partners. As communication is at the core of strategic change management, supporting the SAIs to develop news stories, videos, etc for sharing with both external and internal stakeholders will be considered as a part of the country projects.

A communication plan will be developed to clarify how communication will be done at the programme level. This plan will ensure visibility of the donor's contribution to the programme. Each of the country projects will have their own communication plan, ideally linked to the SAI's own communication plans.

5.4 Evaluation

A mid-term review is planned in 2023 and an external evaluation of the programme at the end of the programme period (expected in 2024). This evaluation will be aligned with most of the SAIs' own planned evaluations or reviews of their strategic plans. It is also expected that the country projects will be evaluated. These evaluations will be utilized and compiled by the programme.

6 Budget, finances and personnel

6.1 Budget for Phase 2

The cost budget for the programme is to be continuously developed based on programme needs and available funding, in relation to the IDI budget cycle annually.

The costs are split between the three partners in the following way:

- IDI budget: salary costs of IDI staff involved and programme level direct costs of all partners.
- AFROSAI-E budget: salary costs of AFROSAI-E staff involved.
- CREFIAF budget: salary costs of CREFIAF staff involved in programme activities.

The country project level budgets will be developed per country and by the responsible partner. The overarching programme costs includes some funds for flexible support to country level projects, in the areas of strategic change management, coordination of projects, and gender, diversity and inclusion related audits and policies in the SAIs. The country projects are, however, expected to be mainly funded through additional donor agreements.

6.2 Plans for staffing and resource person partnerships

The programme relies on full-time employees of the three partners. In addition peers provided in-kind for short-term engagements. Principles for staffing the programme:

1. Ensure dedicated resources over years as employees in the partners, to be involved in the programme team as well as in country projects.
2. Use SAI representatives and resource persons of providers engaged in support projects to GCP Tier 2 mainly as resource persons in programme activities, for instance as advisors for other providers of support or in strategic management trainings.
3. Seek to engage gender and diversity expertise outside the SAI community if necessary.

7 Risk analysis and contingency plan

The SAIs have significant challenges of performance and often an unfavourable environment. Furthermore, working in fragile states involves a risk of making more harm than good due to a complex and stressed situation. The implication is that the support projects will involve high developmental and operational risks (such as delays), but also reputational risks for the partners.

Some challenges related to the PAP-APP Partners' capacity to conduct support properly are:

- Availability of resource persons with sufficient experience and personal qualities.
- Lack of understanding and adoption to the local context.
- Ability to be physically present and continuously clarify misconceptions and unblock issues.
- Lack of donor funds for long-term and substantial support to the Tier 2 SAIs.

Some challenges related to the most challenged SAIs and their environment are:

- SAI leadership and commitment to change.
- Weak capacity of project management and coordination.
- Lack of SAI independence, weak Parliament and unfavourable external pressure.
- Lack of qualified and motivated staff and managers, and lack of incentives for performance.
- Lack of physical structures and resources, including lack of willingness from donors to support the SAIs.
- Weak internal financial management and several opportunities for fraud and corruption among staff.
- Insecurity, changing conditions and unpredictability.

Table 5 and Table 6 specify these risks and lists possible strategies to deal with them.

Table 5 Support provider related risks in support to the PAP-APP SAIs and some strategies to deal with them

Risks	Specification and examples	Support strategies to deal with the risks
Hard to recruit resource persons with sufficient experience and personal qualities	<ul style="list-style-type: none"> • Few resource persons able to speak the national language, travel frequently or stay permanently in the partner-SAI country • Lack of sensitivity for the hyper-politicized environment 	<ul style="list-style-type: none"> • Extensive assessment of availability of resource persons before Cooperation agreement is signed • Emphasize personal qualifications of resource persons • Train resource persons in sensitivity as well as the country specific PFM-system
Lack of understanding and	<ul style="list-style-type: none"> • Limited previous experience in the country 	<ul style="list-style-type: none"> • Partner with organizations present in the country

Risks	Specification and examples	Support strategies to deal with the risks
adoption to the local context	<ul style="list-style-type: none"> • Funding only for a few years • Global goods material not suitable 	<ul style="list-style-type: none"> • Critical and flexible use of global/regional goods and standards • Seek long-term funding mechanisms
Ability to be physically present and continuously clarify misconceptions and unblock issues	<ul style="list-style-type: none"> • The PAP-APP Partners' intentions and/or requirements are misunderstood • Activities get stalled due to misunderstandings 	<ul style="list-style-type: none"> • Frequent online or telephone contact • Partner with organizations present in the country • Discuss with the partner-SAI which misconceptions may arise and what to do to unblock issues • Critically consider both parties' resources and available time when planning
Lack of donor funds for support to the PAP-APP SAIs	<ul style="list-style-type: none"> • Some countries not been prioritized by the large financial donors • Limited willingness of donors to commit long-term and to substantial and costly support activities 	<ul style="list-style-type: none"> • Active participation in the Project Support Groups • Address the concern in meetings with DPs and seek long-term funding • Assist the SAI in how to be a credible partner for donors

Table 6 Possible SAI related risks in support to the PAP-APP SAIs and some strategies to deal with them

Risks	Specification and examples	Support strategies to deal with the risks
SAI leadership and commitment to change	<ul style="list-style-type: none"> • Agreed objectives and activities not followed-up, resourced or implemented • Resistance or inability to change 	<ul style="list-style-type: none"> • Involve SAI top management from the beginning and regularly, by SAI level Cooperation agreements and annual meetings • Annual SAI reporting on progress • Arrange top management seminar annually devoted to change management issues
Weak capacity for project management and coordination in the partner-SAI	<ul style="list-style-type: none"> • Continuous uncertainty of whether and when planned activities can be carried out • Weak planning culture • Agreements are not adhered to • ToRs not developed or seriously delayed 	<ul style="list-style-type: none"> • High degree of presence and continuity to ensure proper communication and coordination of activities • Set milestones which ensure incremental achievements towards expected outcomes

Risks	Specification and examples	Support strategies to deal with the risks
	<ul style="list-style-type: none"> • The PAP-APP Partners activities will not be coordinated with support of other providers • Information is not shared in the SAI • Permanent chaos in terms of responsibility and authority in the SAI 	<ul style="list-style-type: none"> • Resources spent on ensuring a coordinated approach with other development partners and national development efforts • Seek flexible funding arrangements and flexible plans
<p>Lack of SAI independence, weak Parliament and unfavourable external pressure</p>	<ul style="list-style-type: none"> • Major risks are not audited • The capacity or methodology for auditing is hindered with the result of limited findings • Audit results will not be reported or followed-up by Parliament or the Executive • Independence and strengthening of the SAI will meet significant resistance among influential elites 	<ul style="list-style-type: none"> • Clarify that the PAP-APP Partners cannot guarantee for the quality of the audit as this is mainly within the authority of the SAI and may be challenging due to external pressure • Partnership with other actors to support PFM-reform and greater independence of the SAI
<p>Lack of qualified and motivated staff and managers, and lack of incentives for performance in the partner-SAI</p>	<ul style="list-style-type: none"> • Flawed recruitments and nepotism • Inefficiency and low productivity • The best staff quits • Staff busy with personal issues during office time 	<ul style="list-style-type: none"> • Involve a critical mass of staff in support activities • Link capacity development activities to professional development of staff • Address organizational systems critical for performance, such as by supporting improvements of reporting, management contracts and conditions of service
<p>Lack of physical structures and resources in the partner-SAI</p>	<ul style="list-style-type: none"> • Office accommodation not appropriate • No cars for fieldwork • Electricity break-down and unstable internet 	<ul style="list-style-type: none"> • Focus on cost-efficiency in SAI operations and new solutions for capacity • Clear principles for what type of financial support the PAP-APP Partners can provide if asked to provide financial support, such as for travel • Necessary to partner with financial donors to ensure better physical structures and resources
<p>Weak internal financial management and several</p>	<ul style="list-style-type: none"> • Uncertainty of budget responsibility and control 	<ul style="list-style-type: none"> • The risk must be on the agenda in all agreements and major meetings in the cooperation

Risks	Specification and examples	Support strategies to deal with the risks
opportunities for fraud and corruption among staff in the partner-SAI	<ul style="list-style-type: none"> • Staff and managers involved in corruption • Misappropriation of funds in the SAI 	<ul style="list-style-type: none"> • Support to financial management should be offered or facilitated • Encourage an internal audit function within the SAI • Support to external audit of the SAI
Insecurity, changing conditions and unpredictability	<ul style="list-style-type: none"> • Unsafe areas limiting visits and movements • Unexpected change of AG or managers of the SAI 	<ul style="list-style-type: none"> • For some SAIs, consider meeting outside the country • Flexible plans • Capacity development must involve a critical mass of staff to not be vulnerable to changes

To deal with the risks, it is critical that the PAP-APP Partners' support is based on a realistic assessment of the PAP-APP Partners' capacity, characteristic of the partner-SAI and the local context. In the management of the programme, risks are expected to be specified at both programme and project level and regularly monitored and followed-up.

8 Dissemination and communication plan

Regular and powerful communication is key both at the programme level and in each of the country projects. Sharing of good stories, examples and tools is an integral part of the programme work to ensure high quality support of various projects and partners. For each of the country projects, communication is at the core of change management. Supporting the SAIs to develop news stories, videos, etc for sharing with both external and internal stakeholders will be prioritized as a part of project work.

A communication plan has been set in 2020. As per the plan, the PAP-APP programme will through external communication seek to strengthen support to the most challenged SAIs by:

1. Keep key stakeholders regularly updated about progress, results and lessons learned of the programme
2. Develop and share good stories and material globally for enhanced support to challenged SAIs
3. Combine programme communication with support to the SAIs' own communication work.
4. Use multiple channels of communication to ensure visibility of the SAIs and the programme efforts and results

Each of the country projects will have their own communication plan, ideally linked to the SAI's own communication plans.

9 Sustainability

9.1 Financial sustainability

The SAIs supported by the programme are expected to be in a need of technical and financial support to successfully develop for many years, given the challenging country context. After the programme period, these SAIs are expected to be less dependent on such support as compared to when the programme was initiated. This could be related to a new audit act giving the SAI greater financial independence, better utilization of existing resources due to better strategic management or a stronger national support to the SAI as a result of programme supported audits and stakeholder activities.

9.2 Institutional sustainability

The support to the SAIs will take its starting point from their strategic plans and defined needs for support. As providers of support we will seek to act as colleagues and discussion partners, rather than coming in with predefined solutions and approaches. Such an approach is assumed to enhance ownership and sustainability. Also, it should ensure necessary adjustments to the local context and enable the providers of support to “make no harm” in a fragile context.

9.3 Policy level sustainability

The support to the SAIs are based on their strategic plans where increased institutional capacities are priorities. This means the programme may lead to new legal frameworks for some SAIs, which is expected to lead to policy level sustainability for the SAIs. Internally in the SAIs various policies and manuals are also expected to be developed and represent sustainable capacities.

Appendix 1: Theory of change underlying the principles of high-quality support projects

This appendix presents some research findings on how SAIs can change and improve performance. We also present some lessons learned of capacity development in fragile states. These assumptions can be seen as the theory of change underlying the programme, and are used for setting the principles presented in appendix 2.

All the SAIs have ambitious plans for stronger performance in terms of more and better audits, and many have plans that involve an institutional reform. What do we know from research about when SAIs are able to get to a new level?

The most extensive research carried out on major improvements of SAI performance is carried out by Noussi (2012).¹³ She concludes that *SAI leadership and national elite alliances for SAI reform* are the ultimate conditions for the effective institutionalization of SAIs as accountability arrangements. According to her, SAIs will develop, consolidate and endure if SAI leadership is advocating for reform and if national elite groups are brought into a situation where they lose less by accepting reform than by resisting reform.

This means that the empowerment of SAI leadership, to believe in reforms, to engage in learning processes and to build alliances with partners and create a momentum for change (“change space”) can be regarded as essential for strengthening the most challenged SAIs. Support to strategic management of the SAI could be a core approach to achieve change. Strategic Management for SAIs involves policies, strategies and techniques intended to direct SAI top management and staff’s attention and behaviour towards the continuous and holistic improvement of SAI performance in line with strategic outcomes and outputs.

To get to a new level, most SAIs need to strengthen capacities in many areas. To do this the SAIs need to both utilize existing human and financial resources as well as mobilize more resources and external support. However, actual improvements can easily be undermined if the SAI spreads the effort too much and is not able to allocate sufficient resources into key necessary actions to strengthen the SAI. The ability of SAI leadership to lead strategically and establish core strategic management systems and practices can therefore be regarded as a key determinant of implementation of strategic plans.

Successful strategic management also factors in the broader governance and political economy environment in which the SAI operates and the expectations of the key SAI stakeholders. A support strategy could be to advise SAI management on how to advocate for reform and take part in a team of reformers. In addition to creating alliances, the SAI could carry out audits strategically which show the value and benefit of the SAI. This could enhance the SAI as a part of a solution to a national problem of poor service delivery or misuse of funds. A support strategy could therefore be to strengthen professional and

¹³ Noussi, K. (2012): *How Public Accountability Is Institutionalized: The Case of External Public Auditing in Global Perspective Applying a Mixed-Methods Approach*.

organizational capacities of the SAI where these can lead to audits raising the profile of the SAI and enhancing the prospects for reform.

At the same time, it must be recognized that in unsafe and unpromising environments, it may be challenging to achieve tangible performance improvement in the short and medium term. A support strategy may then be to preserve capacity and keep the SAI “alive”. In a paper on good-enough governance, Grindle (2005)¹⁴ argues that the ambitions of reforms must be adopted to the existing state characteristics and the support to reform. Although SAIs in weak and conflict-ridden states often have the greatest needs for improvement, weaker states often provide more difficult environments in which to introduce reforms and there is very limited capacity to handle implementation challenges.

One approach to handle such implementation challenges is to recognize that reforms will be messy in practice and look for opportunities. According to research by the Overseas Development Institute (ODI) on reforms in fragile contexts¹⁵, strengthening capacity and systems for public financial management in such contexts is possible, but is messy in practice. The actions which deliver genuine change tend not to be pre-planned, but responses to local problems and opportunities. Reforms need to be relevant to those problems and adapted based on experience, and must fit within the available space for reform and capacity. Senior officials in authority typically provide and protect the space for change, but change may for instance be taken forward by mid-level bureaucrats who convene teams to deliver reform and build coalitions in support of change.

Sustainable change is dependent on improvements of several interrelated processes in the SAI. The SAI Performance Measurement Framework (SAI PMF) represents one framework of what elements in a SAI are key for performance. SAI PMF is a performance measurement tool that examines holistically both the internal processes of the SAI’s audit and non-audit functions in relation to its legal foundation and environment. An important element of the SAI PMF assessment is also that it identifies root causes of SAI performance and linkages between performance in different areas. SAI PMF is not meant to be a theory of change for SAIs, but it suggests that sustainable performance can only take root if all domains of the framework are managed. The implication is that when facilitating change of SAIs, it may be critical to work holistically with all the domains of the SAI PMF framework.

The question is then how external support should be carried out to facilitate improvements in key areas of the SAIs. A number of success factors in capacity development have been summarized, and particularly highlighted for more fragile contexts. These principles are likely to be relevant also for working with the most challenging SAIs. These are presented in Table 7.

¹⁴ M. S. Grindle 2005 *Good Enough Governance Revisited*, A Report for DFID with reference to the Governance Target Strategy Paper, 2001, Harvard University.

¹⁵ T. Williamson (ODI) 2015 *Change in challenging contexts How does it happen?*

Table 7 Lessons learned of capacity development (CD) in general and fragile states specifically. Source: Various research and evaluations¹⁶

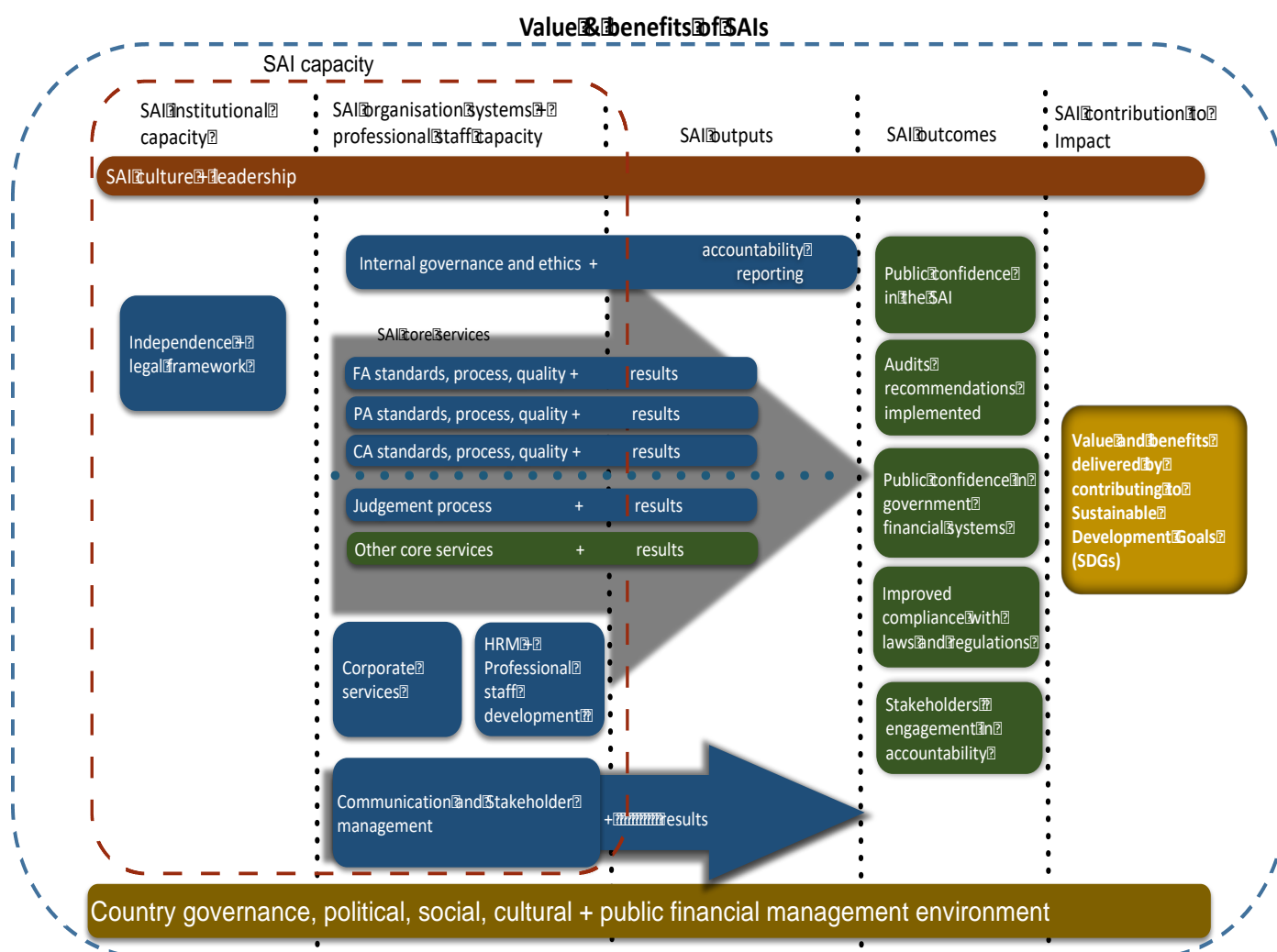
Desirable for effective capacity development in general	Special concerns for capacity development in fragile states
<ul style="list-style-type: none"> • Local leadership and the partner’s capacity to dedicate time and commitment to a CD process is essential. • Local ownership of CD includes ownership of program approach, design and pace of implementation. • A strategy of long-term engagement, but with ‘quick wins’ early in the life of the capacity development process. • Capacity assessments and context analysis are important for prioritizing interventions. • Adaptation of the intervention to the local context. • Need to consider sustainability and reinforcement of endogenous capacity. • Risk analysis and mitigation. • Flexibility in programme design and budget to enable opportunities to be seized and unforeseeable challenges to be addressed. • Synchronicity between program and political cycles is important. Pay attention to the political dimension of sequencing activities and outputs. • Coordination and collaboration among partners. 	<ul style="list-style-type: none"> • Limited capacity to build on. Often not simply rebuilding, but creating new capacities. • Pressure to restore, start or upgrade services quickly. • Little "margin of error" (e.g. lack of trust and social capital, institutional resilience, etc.). • Hyper-politicized environment. • More urgent need for synchronicity between program and political cycle (e.g. elections, phase in peace agreement, foreseeable political development) • Limited external capacities have higher influence (e.g. poor and insecure road infrastructure, non-existing PFM system across government). • The needs assessment should be light and focused. • Contextual analysis is a must (e.g. political economic, conflict analysis) to support programming and implementation. • Longer timeframe for CD. • Management of expectations, as improvement in CD is commonly overestimated. • Favor simple, direct approaches over large, complex strategies. • Political savvy and diplomatic skills are important for capacity developers.

¹⁶ D. Brinkerhoff (2007): *Capacity Development in Fragile States*, Discussion paper No 58D, Ecdpm

Appendix 2: Key principles for high-quality support projects - as a basis for advising providers of support to succeed in Phase 2

Sustainable change is dependent on improvements of several interrelated processes in the SAI. The SAI Strategic Management Framework (SSMF) represents one framework of what elements in a SAI are key for performance (see Figure 2). The SSMF is an alignment of IDI’s capacity development framework and the SAI Performance Measurement Framework (SAI PMF). SSMF describes the value chain through which an SAI delivers value and benefits and the SAI environment that influences this value chain.

Figure 2 The SAI Strategic Management Framework



The SSMF provides a holistic view of the internal components influencing SAI Performance over time and group them into six domains: Independence and legal framework (A); Internal governance and ethics (B); Audit quality and reporting (C), which covers financial,

performance and compliance audit, as well as jurisdictional control wherever applicable; Financial management, assets and support services (D); Human resources and training (E); and Communication and stakeholder management (F).

The framework forms the basis under which any attempt to improve SAI performance can be built, and can be measured using the SAI PMF. The SAI PMF, which consists of a set of measurable indicators and a qualitative report, is a tool for improving strategic management and assessing performance improvements in relation to the domains identified in the SSMF.

Any attempt to create sustainable change in the most challenged SAIs requires more than a framework and tools. It should also be based on key principles that could ensure ownership by the beneficiary of the support and build on the strengths of all the providers.

The following principles seems key for providing support:

1. SAI-led and SAI-systems based process towards ISSAI compliance
2. Holistic and change oriented approach
3. Presence and continuity
4. Peer-to-peer support by experienced resource persons
5. Flexibility and continuous learning
6. Synergies with existing regional programs and resources
7. Active coordination with development partners through nationally developed support groups
8. Enable the SAI to lead by example in accountability, transparency, gender and inclusiveness

Appendix 1 presents some research findings on how SAIs can change and improve performance, and some lessons learned of capacity development in fragile states. These assumptions can be seen as the theory of change underlying the programme, and are used for setting the principles for supporting the most challenged SAIs.

SAI-led and SAI-systems based process towards ISSAI compliance

For the support to be SAI-led, the support activities should be based on the existing plans of the partner-SAI, and as much as possible linked to and be a part and parcel of the SAI's own strategic management systems and decision forums.

Support should take its starting point from SAI needs and preconditions. Providers of support should act as colleagues and discussion partners basing interventions on the needs and opportunities expressed by the SAI-partners, rather than coming in with predefined solutions and approaches.¹⁷ Such an approach is assumed to enhance ownership and sustainability. Also, it should ensure necessary adjustments to the local context and enable the providers of support to “make no harm” in a fragile context.

The ISSAIs constitute the best practice for how SAIs should conduct their audit work and serve as guidelines for identifying areas relevant for support. However, in supporting SAIs in

¹⁷ See also Williamson, T. (2015) Change in challenging contexts. How does it happen? ODI report.

particularly challenged countries, it is important to take a phased approach to ISSAI implementation. Similarly, it is important to develop a critical mass of staff that can use the ISSAIs and obtain both an understanding and commitment of top management to gradual ISSAI implementation.

Holistic and change oriented approach

A holistic approach to capacity development must be taken. What type of support activities are chosen for each SAI, should be based on what is assumed to create change in the specific context by the respective SAI. The SAI's strategic plan or the Strategic Management framework (see appendix 1) can be used to develop a theory of change for the support activities. A theory of change is a description of how and why a desired change is expected to happen in a particular context. It is a mapping exercise, where the starting point is the desired long-term goals and then working back from these to identify all the conditions (outcomes) that must be in place for the goals to occur, including how these conditions relate to one another causally. When establish a support project, the focus must be on how the support modalities will create change towards the SAI's defined strategic priorities.

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 our 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. Support should be provided in areas where it has reasonable assurances that improvements in SAI capacity and performance will take place.

Nevertheless, support SAIs in a non-conducive political environment where major improvements only can be expected in the long run. In unpromising environments with very limited national support for strengthening of the SAI, the support of the PAP-APP Partners 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. The SAI can develop partnerships with the donor community in its country, civil society, media and academia, but of course most importantly with parliamentarians and political parties.

In addition to creating partnerships, a strategy for SAIs in unpromising environments is also to carry out audits strategically which clearly show the value and benefits of the SAI, such as in areas of service delivery. A support strategy of the PAP-APP Partners could be to strengthen professional and organizational capacities of the SAI where these can lead to audits raising the respect of the SAI and increasing the prospects for reform.

Many SAI capacity development interventions can be linked to the execution and reporting of concrete audits. This means providing support for tasks that are part of our partners' core activities. Completion of audits could ensure "quick wins" in the cooperation and thereby contribute to the achievement of significant longer-term capacity changes.

Presence and continuity

In particularly challenged countries, a high degree of sensitivity of the local conditions is required. Presence and continuity are important for establishing the necessary trust, developing good organisational and cultural knowledge, gaining insight into political and economic contexts, and enhancing our relevance as partner.

Short-term physical visits in combination with frequent contact through e-mail and phone can be effective, but long-term deployments are likely to be required for some areas and SAIs. The degree of presence must be assessed case-by-case considering the needs of the SAI, financial and human resources available and what type of support which will ensure sustainable improvements of the SAI.

Technical and peer-to-peer support by experienced resource persons

Resource persons selected for technical support need to have strong personal as well as professional competencies. Ability to build personal relationships and establish trust is a success factor and must be given priority. Ideally persons with experience from similar environments and challenges as the partner-SAI is having should be selected.

In the modalities of support, and in line with the approach of the PAP-APP Partners global and regional programmes, emphasis should be put on combining theoretical knowledge with practical experience. "On the job-training" and mentoring on audits are important mechanisms here.

Flexibility and continuous learning

The principle of flexibility is relevant in several ways. Firstly, providers should be flexible in terms of what areas the SAI priorities for capacity development support. Secondly, providers should take a flexible approach to how global public goods and material are used in the specific context of the SAI. Work should be done to adapt material to the local context and take a phased approach to the strengthening of the SAI.

Thirdly, the providers of support should be flexible to adjustment of plans, reflecting a commitment to continuous learning in partnerships and the evolving conditions facing the SAI. Still, the provider of support should ensure that agreements and plans are used actively during implementation. That is how needs for changes can be identified at an early process. Also, by having clear expectations to the partner for using plans, the ownership of the partner is taken seriously.

One approach to handle implementation challenges is to recognize that reforms will be messy in practice and look for opportunities. According to research by the Overseas Development Institute (ODI) on reforms in fragile contexts¹⁸, strengthening capacity and systems for public financial management in such contexts is possible, but is messy in practice. The actions which deliver genuine change tend not to be pre-planned, but

¹⁸ T. Williamson (ODI) 2015 *Change in challenging contexts How does it happen?*

responses to local problems and opportunities. Reforms need to be relevant to those problems and adapted based on experience, and must fit within the available space for reform and capacity.

Synergies with existing regional programmes and resources

SAIs have and will take part in regional programmes and use regional resources. In several cases, extra support to participation in global/regional programmes may be an effective way of providing support for the GCP Tier 2 SAIs, in addition to tailor made support initiatives. Synergies with global/regional programmes must be sought, in terms of utilization of material and resource persons.

Active coordination through nationally established coordination groups (Project Support Groups)

A number of different actors in international development assistance are supporting SAIs, PFM-improvements and anti-corruption work. This gives a need for harmonization and coordination. All support should be carried out in close interaction with other partners, donors and relevant actors in the partner country to ensure a coordinated effort in the particular context.¹⁹

To maximize the value of the support, technical providers of support such as the PAP-APP partners should seek partnerships with financial donors and other technical providers of support. These partners have comparative advantages which can complement the support, for instance ability to be physically present in the country over time or stronger qualifications in organizational development in the cultural context.

For the GCP Tier 2 SAIs, country level Project Support Groups have been initiated by the INTOSAI Donor Secretariat. The PSGs are meant to meet four times a year and be a platform where all the stakeholders involved in providing support to the SAIs can interact and coordinate their actions. As a result, the PAP-APP Partners will consistently seek to coordinate with other providers and partners through encouraging and enabling operative project support groups.

Enabling the SAI to lead by example in accountability, transparency, gender and inclusiveness

SAIs are expected to lead by example. This includes establishing proper accountability and transparency of their own operations. All support should require a commitment of SAI leadership to develop basic systems enhancing integrity and performance in their context. For ensuring integrity, this typically involves implementing a Code of Ethics based on ISSAI 30, as well as an annual external audit of the SAI.

¹⁹ All projects will be entered in the SAI Capacity Development Database (<http://intosaidonor.org/sai-capacity-database/>)

Promoting gender equality, diversity and inclusiveness is also a way to lead by example. Gender has long been a priority issue in development support. Gender equality has been strongly linked to improvements in justice and equity in society, as well as improvements in economic development. With the Sustainable Development Goals, inclusiveness in general has become a high priority.

SAIs with a good gender balance are more likely to utilize the full potential of a country's workforce, which leads to better productivity and value for society. A more diverse work force and inclusiveness is also more likely to understand and respond to the interests of all citizens, leading to more relevant and valuable contributions from audit to citizens.

As a result, support should promote gender awareness and responsiveness, diversity and inclusiveness. This may take various forms, from ensuring female participation in the activities, to supporting organizational changes necessary for gender awareness/responsiveness and encouraging gender, diversity and inclusiveness to be addressed in the daily management as well as the audit work of the SAI.

Appendix 3: Some challenges of supporting the most challenged SAIs

Experience shows that in practice it is challenging to establish effective capacity development projects for SAIs. Some of the challenges that need to be overcome are:

- **Leadership and political challenges in the SAIs:** Leadership is key, but some SAIs may have leaders not capable of or willing to reform the SAI, in spite of management training and guidance. For some SAIs, the level of internal competition and office politics are so high that it undermines most SAI improvements and external partners can become used in rivalries. Also, the SAI may be highly politicized, as an extended arm of the ruling party.
 - **Limited absorption capacity, set-backs and unpredictable environment:** In challenging environments, it may be difficult to achieve tangible performance improvement in the short and medium term. Although SAIs in these contexts often have the greatest needs for improvement, weaker states often provide more difficult environments in which to introduce reforms and there is very limited capacity to handle implementation challenges.
 - **Managing expectations of financial donors and technical providers of support:** Set-backs and lack of results in the short and medium term, may be problematic for financial donors who are challenged themselves to show results and to justify the use of taxpayers' money.
 - **Managing expectations of the SAI and its staff:** When SAI reform is planned for, staff may expect better terms and conditions of service. Also, staff may expect to benefit financially from participation in support activities.
 - **Meeting the SAIs need for financial support:** Many SAIs do not have sufficient financial management capacity or the mandate to receive funds directly, or the fiduciary risks related to SAI procurements and spending is rated as too high by potential financial donors.
 - **Holistic and professionally coordinated support:** Sustainable SAI change is dependent on improvements of a number of interrelated processes in the SAI. When facilitating change of SAIs, it may be critical to work holistically with capacity at both professional, organizational and institutional level, and both audit as well as support services. Many projects only provide individual support for certain activities or see support for SAIs as one element of their support for PFM reform. If several projects, this requires a lot of coordination among advisors and difficult priorities, but in many cases neither the time, routines or competencies for such coordination is available.
 - **Competent capital and project management;** For many financial providers of support, it is challenging to allocate staff with sufficient SAI understanding and time to properly deal with changing plans and needs of the SAI. Ideally there should be a good link of technical and financial support, but in practice this is challenging when there are changes in technical advisors, rotation of donor representatives and donor delivery cycle shorter than SAI strategy.
- Customized support adopted to the needs and not doing harm:** Providers of support may be tempted to use material from previous advice or own experience, and it may not be suitable for the SAI. Furthermore, the ambitions of the support may easily be too high compare to the overall resources available in the SAI and holistic and strategic priorities.

Appendix 4: Strategic change management

In broad terms, Strategic Management simply denotes a way an organisation defines and implements its strategy. It is a continuous process in which the organisation decides to pursue a selected few strategic priorities over a period of several years, details the specific implementation plan for those and keeps track on the progress and success of implementation through regular assessment.

Strategic Management differs from Strategic Planning in a sense that it is much broader than the deliberate, one-off effort to produce a strategic plan. Strategic Management involves the implementation of the plan, with an emphasis on facilitating strategic outcomes as identified in the strategic plan. Strategic Management is therefore a management approach focused on enhancing performance.

In the realm of SAIs, Strategic Management denotes the integration of strategy and implementation in an ongoing way to enhance the fulfillment of the SAI vision, the meeting of the SAI mandate and ensure the delivery of value and benefits to citizens. Strategic Management for SAIs involves policies, strategies and techniques intended to direct SAI top management and staff's attention and behavior towards the continuous and holistic improvement of SAI performance in line with strategic goals. It does so by also explicitly factoring in the broader governance and political environment, in which the SAI operates and the expectations of the key SAI stakeholders. This also implies that SAI Strategic Management shifts the traditional focus of managing inputs (budgets and staff) and managing processes (rules and structures) to "managing for results".

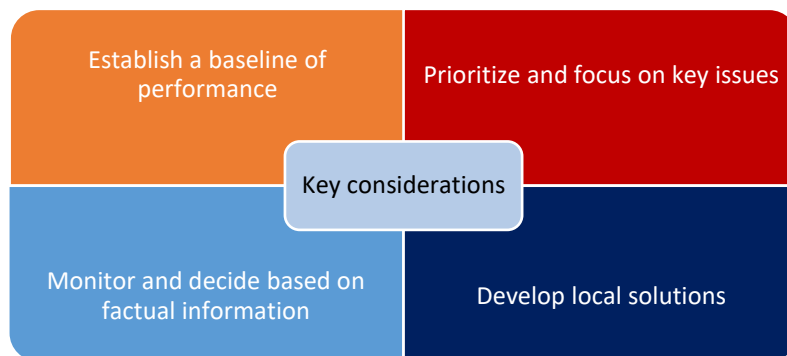
The SAI strategic management process must be underpinned by five key principles. Those are aimed at ensuring not only that the SAI can devise and implement an effective process, but also that at any stage of this process, the SAI stays true to its mandate and mission, and can lead by example.

Keep it manageable

The SAI needs to be able to manage exercise control over the whole process to ensure the achievement of its intended results. This implies first that it has to establish a baseline of where it is at the start and subsequently monitor changes from this baseline. Managerial decisions should be informed by such factual information.



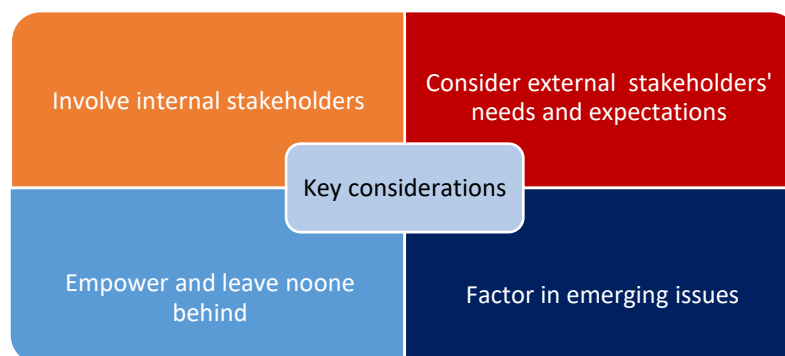
The SAI should not overchallenge itself. This means that it should prioritize and focus on the most critical and relevant issues for itself and for its key stakeholders. It should avoid trying to embrace too many issues that might hinder its ability to deliver on intended results. This does not mean that the SAI should not be ambitious – but it should strike a balance between stretching itself and ensuring that it can reach its objectives.



Finally, the SAI should also consider its internal and domestic context to adapt or tailor the process to the country context and develop local solutions. While SAIs can benefit from a wealth of experiences and good practices on strategic management in the INTOSAI Community and beyond, the extent to which those can be directly applied in a given country context will inevitably vary. Therefore, as part of keeping the strategic management process manageable, the SAI should also ensure that it adapts and installs a suitable process given its own specific needs and circumstances.

Be Inclusive

Inclusiveness must be at the core of the strategic management process. It speaks to the notion of empowerment and the principle of non-discrimination. It is reflected in the pledge to leave no one behind, including by ensuring the needs of all the stakeholders are taken into consideration. It refers to the need to consider everyone in the strategic management process, and conveys the notion that people should not only be allowed to thrive, but should have a voice and effective opportunities to shape the SAI’s course of action.



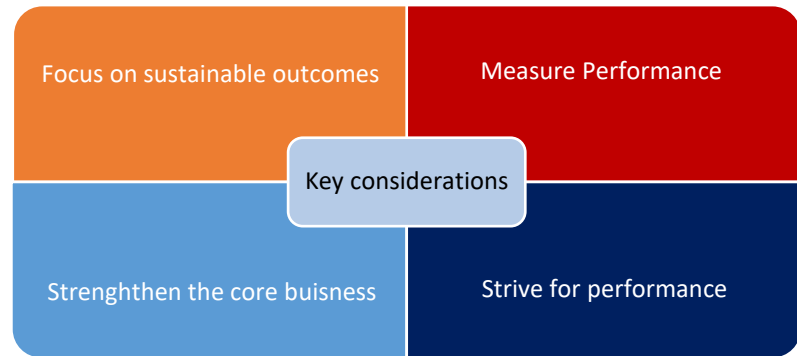
Internal stakeholders, namely SAI staff at all levels, are a critical component of the strategic management process and need to be fully involved. External stakeholders, namely the users and beneficiaries of SAI’s work, should be able to express their needs, concerns and expectations, and the SAI will have to take those into account to fully reflect the inclusiveness of the process.

As such, Strategic Management is also about being mindful of emerging or important issues, such as gender, environmental sustainability and being able to integrate them in the

management process. Therefore, inclusiveness in strategic management will require innovation in strategy design and implementation.

Focus on outcomes

Delivering value and benefits to citizens is where the SAI can contribute to impact. The SAI does not work for itself, but works to strengthen the accountability, transparency and integrity of government and public sector entities for the benefit of the citizen. The SAI Strategic Management Process should therefore be anchored against this



fundamental objective and steer towards enhancing and improving the extent, to which it delivers value and benefits to citizens.

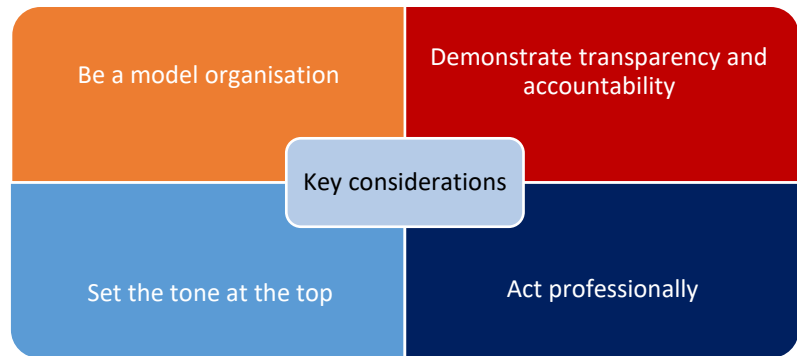
Since however the SAI can only contribute to such impact, a key principle in the SAI Strategic Management Process is that the SAI should focus on facilitating sustainable outcomes and develop its strategy starting from there, because it is achieving the results contributing to those outcomes that will demonstrate SAI's value and benefits to the society. Focusing on its core business is a subset of the focus on outcomes, because it is consistently and effectively improving its core business and related functions that will enable the SAI to produce the outputs contributing to the achievement of SAI outcomes.

In all stages of the process- from planning, through implementation, to measurement and reporting, the extent to which the SAI facilitates strategic outcomes will be a key consideration for decision-making and a key determinant of performance. The outcomes identified in the SAI strategy will be broken down into outputs related to SAI's core business, which form the main focus for the operational implementation on an annual basis. A results framework, detailing interlinked performance measures at the outcome and output level, guides SAI monitoring and reporting. Decision-making is always made in the context of alignment and ensuring that SAI stays on track in facilitating the realization of strategic outcomes.

Lead by example

SAIs must be trustworthy. Their credibility depends on being seen as independent, competent and publicly accountable for their operations. In order to make this possible SAIs need to lead by example. The Strategic Management process must be underpinned by the willingness to be seen as a model organization.

The SAI needs to be held to account and be able to answer the question «who audits the auditor». The SAI must demonstrate adherence to ethical values and foster internal transparency. The SAI therefore needs to demonstrate high level of accountability and should be held to the same standards it holds other public sector entities when it comes to reporting on its own activities.



Acting professionally is also a key dimension of leading by example. INTOSAI defines professionalization as the ongoing process of gaining authoritative expert and ethical qualities and status, and demonstrating a high level of competence or skill. It means increasingly being, and being seen to be, professional, doing the right work at the right time as effectively and efficiently as possible²⁰. SAIs should have at heart to demonstrate their professionalism in their Strategic Management Process.

Even though leading by example is an organizational value that should transpire at all levels of the organization, this value should be embodied by the top management who should set the at the top. We can't expect any sustained changes in SAI performance unless there is strong commitment from SAI leadership.

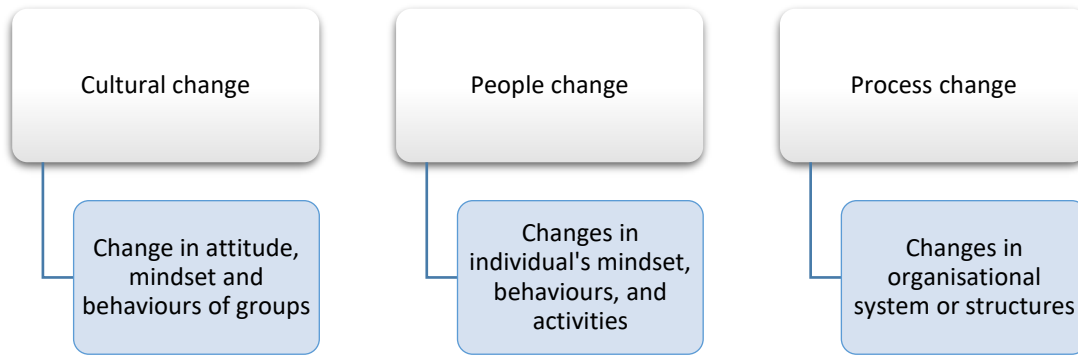
Manage change

Strategic management is about visualizing and navigating change from a current state to a desired future state. On the other hand, change management is all about how to manage that change systematically, smoothly and effectively. In that regard, strategic and change management are two sides of the same coin. Yet, a common mistake is to put strategic and change management in two different boxes.

As the very term suggests, change management from an organisational perspective is the systematic process of managing the process of movement of the organization from its current state to a desired future state (vision).

There are three aspects to this change: Cultural change, people change and process change or organizational change.

²⁰ INCOSAI XXII, theme Paper

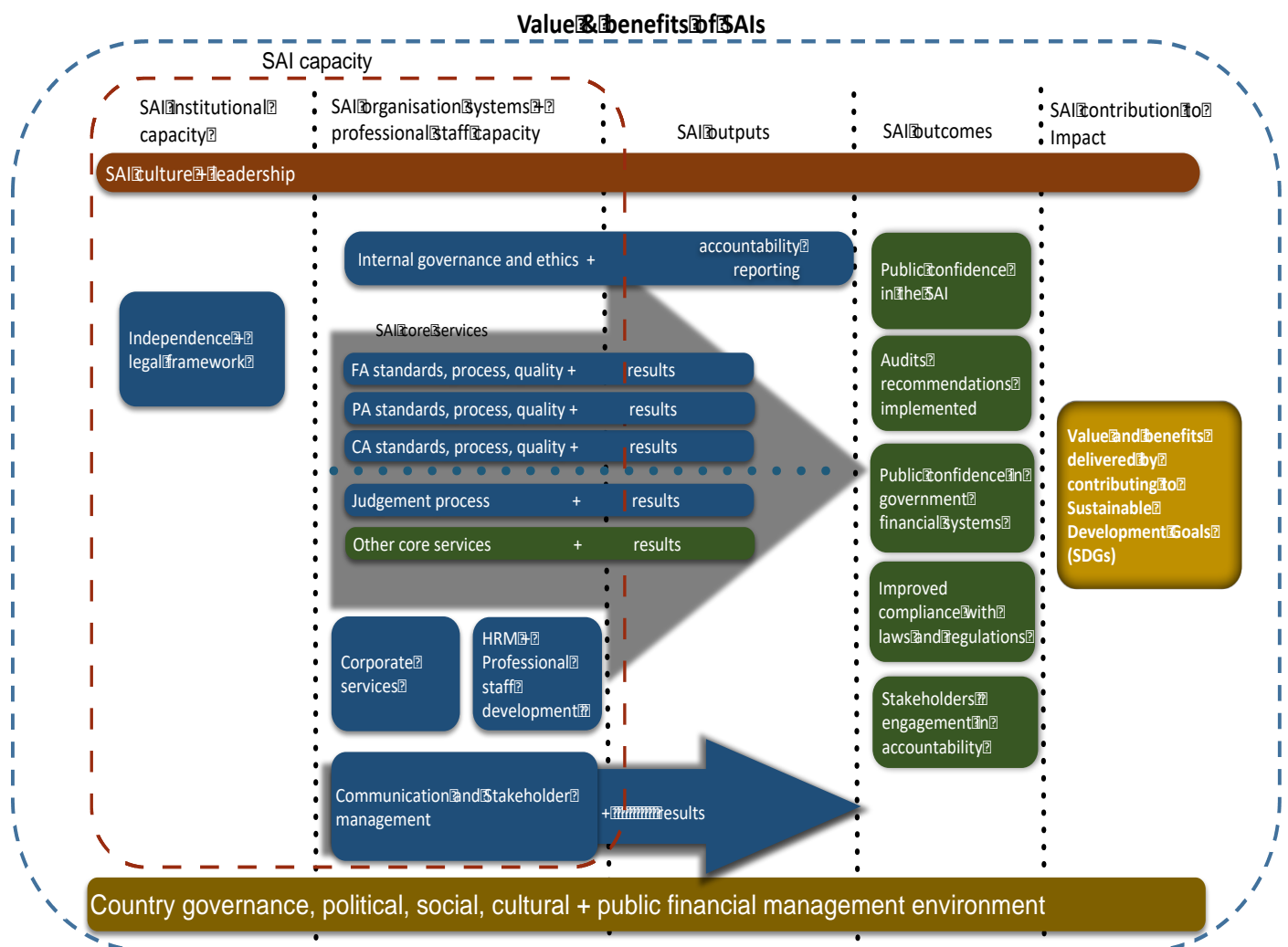


To enact such changes in organizations, critical conditions need to be in place, including SAI leadership is a critical enabler of that change, as well as the buy-in from the people in the organization. In that regard, communication is one of the enablers or facilitators of a change management process.

Appendix 5: SAI Strategic Management Framework (SSMF)

In the field of strategic management, a number of theories and concepts exists. This can create ambiguity and sometimes confusion. To ensure a common understanding and achieve consistency in the use of terms, the SAI Strategic Management Framework (SSMF) is useful. The SSMF is aligned to the INCOSAI adopted SAI Performance Measurement Framework (SAI PMF). SSMF describes the value chain through which a SAI delivers value and benefits and the SAI environment that influences this value chain (see Figure 2).

Figure 4 The SAI Strategic Management Framework



The SSMF is useful in strategic management because it clarifies what is relevant at which level of the goal hierarchy of a strategic plan. As seen in figure 1, there is a cause-effect relationship from what is defined as capacities on the left side, to SAI outputs, SAI outcomes and then finally outcomes.