Cooperation Agreement

OAG Eritrea Accelerated Peer Support Partnership Project
2021 - 2024

Office of the Auditor General of Eritrea (OAGE),
African Organization for English-speaking Supreme Audit Institutions (AFROSAI-E) and
the INTOSAI Development Initiative (IDI)

A joint effort to enable the OAGE to achieve key strategic goals and objectives through well-coordinated peer-based capacity development support

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Acronyms

AFROSAI-E	African Organization of English-speaking Supreme Audit Institutions
CSO	Civil Society Organisation
GCP	Global Call for Proposals
ICBF	Institutional Capacity Building Framework
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
OAGE	Office of the Auditor General, Eritrea
PFM	Public Financial Management
PAP-APP	Partenariat Accéléré pour l'Appui des Pairs (PAP) / Accelerated Peer-Support Partnership (APP)
SAI	Supreme Audit Institution
Project	Peer-support Project

1 Introduction

In 2019 the OAGE prepared and launched its second cycle of strategic plan running from 2019 to 2023. The strategic plan focuses on capacity development of the OAGE to enable the office to discharge its mandate in accordance with the expectation of its stakeholders. It emphasizes improvements in areas where the OAGE has gaps. The plan lists key efforts required to implement the directional changes the Office has set for strategic period. The strategic plan is based on the AFROSAI-E Institutional Capacity Building Framework (ICBF) which covers five domains. The ICBF is used to rate SAIs capacity according to their level of achievement on the five domains. Successful implementation of the goals and objectives identified in the strategic plan will enable the OAGE to add notable value in the management of public resources in Eritrea.

OAGE is an active member of AFROSAI-E and has taken part in various capacity development programs. For the years 2018-2020, OAGE took part in the Accelerated Peer-Support Partnership (PAP-APP) programme provided by AFROSAI-E in partnership with the INTOSAI Development Initiative (IDI). Through the PAP-APP support, the OAGE strengthened its strategic management systems and processes (including supporting in finalising its new strategic plan 2019 - 2023) and engaged with development partners to mobilize long-term capacity development support.

OAGE has in their external support plan (which was developed through the PAP-APP phase 1 support), documented the need for continued peer-support in many areas to ensure the successful implementation of their strategic plan. This Cooperation Agreement is for a second phase of the PAP-APP cooperation. AFROSAI-E will be the lead development partner and has documented all its support to OAGE within the project.

2 Expected results

2.1 Overall objective

The overall objective of the OAGE Accelerated Peer-support Partnership Project is to enable the OAGE to achieve key strategic goals and objectives through well-coordinated peer-based capacity development support.

The 2019-23 strategic plan has the following goals:
- Goal 1: To enhance the independence of the OAG
- Goal 2: To strengthen the organization and management capacity of the OAG
- Goal 3: To enhance the competency and productivity of human resources
- Goal 4: To enhance the quality of audit services to increase the value of the OAG
- Goal 5: To improve the communication practice in order to increase the image of the OAG

The project will provide support on goals 2 – 5 selected objectives and areas within these goals. The project period includes the year 2024 being one year after the current OAGE's strategic plan period to cover development of a new strategy and flexibility in case some targets are not met within the current strategic period.

The result framework has been set at three levels:
- Result level 1 OAGE audit results: These are the results where the OAGE can directly contribute to improved governance in Eritrea in line with its mission.
- OAGE goals and objectives: These represents to a large extent the capacities that are the basis for delivering good audit results, and predominantly under the OAGE's control.
- Project deliverables: These are the technical and financial support provided by the peer project, and predominantly under the peer providers' control.

2.2 Result level 1: OAGE audit results

Expected Results	Indicator Definition	Baseline (year)	Target 2021-2023
Financial and compliance audit services delivered to increase the value of the OAG	Audit coverage of the annual financial and compliance audit (measured as percentage of all audit entities covered by at least one of the two audit types per year)	20 % (2019)	Increased to 40 %
Performance audits delivered to increase the value of the OAG	Number of project supported performance audit reports completed and published	0 (2019)	4
Information systems audit results delivered to increase the value of the OAG	Number of project supported information systems audits completed and reported (as a special audit report or findings integrated in a compliance, financial or performance report)	0 (2019)	4

2.3 Result level 2: OAGE goal and objectives (capacities)

OAGE Strategic goals and objectives	Key indicator	OAGE outputs supported through the project	Expected main project deliverables
Goal 2 To strengthen the organization and management capacity of the OAG			
2.1 To design and enhance mechanisms that uplift the performance of the OAG	ICBF Organisation and Management domain Baseline: 2.59 (2020). Target: ICBF score at least 3 for the year 2023 Measurement: SAI ICBF Self-Assessment Country Report and quality assurance review	Strengthened Operational Plans for 2021, 2022, 2023 and 2024 SAI Annual performance report for 2020, 2021, 2022 and 2023	• Annual operational planning and performance review workshop in Asmara, supplemented by regular online support • Management Development Programme tailored to OAGE needs • Strategy, Operations and Risk Management training (Regional training) • Strategic advice on regular monitoring, follow-up and decision when implementing the strategic plan, through online contact and in tailored workshops

OAGE Strategic goals and objectives	Key indicator	OAGE outputs supported through the project	Expected main project deliverables
		OAGE Quality Assurance Review 2023 Development of OAGE Strategic Plan (2024-28) A 5-year Implementation plan[1] and a Monitoring and Evaluation framework (to be incorporated in the Strategic Plan)[2]	• Conduct an OAGE Quality Assurance review to assess institutional strength and the quality of their audits at an operational level. • Support in identifying the Strategic Planning Working Group. • In-country workshop on environmental analysis[3] and institutional Assessment[4] as a guide to developing the Strategic objectives and activities. • In-country support in developing Strategic outcomes, strategic outputs, prioritised capacities, and strategy monitoring plan • Remote support in reviewing and design of the strategy.
2.2 To develop and implement a Performance management system		Strengthen SAI Performance management system	• Tailored workshop for OAGE to develop a performance management system, supplemented by implementation guidance online
2.3 To have an established process for Managing Change		Change Management system and practices established	• Tailored workshop to develop a change management system and practices, supplemented by implementation guidance online • Management Development Programme tailored to OAGE needs • Strategic advice on change management, online and in-country support

[1] Contains a manageable number of indicators to be used for measuring the achievement of the strategic outcomes, strategic outputs and prioritised capacities. Is developed with a clear performance orientation, especially an indication of the number of audits to be carried out annually in relation with the SAI mandate and capacities. Clarifies strategies for gender, inclusion and diversity

[2] Has a results framework with a logical hierarchy of purposes: impact - strategic outcomes - strategic outputs – prioritised capacities

[3] To carry out a PESTLE analysis as a guide to developing the Strategic Plan

[4] Carry out a SWOT analysis to determine the institution's position.

OAGE Strategic goals and objectives	Key indicator	OAGE outputs supported through the project	Expected main project deliverables
Goal 3: To enhance the competency and productivity of human resources			
3.1 To improve the staff development and training policies	ICBF Human Resources Domain **Baseline:** 1.91 for 2019 **Target:** ICBF score to at least 2.6 for the year 2023 **Measurement:** SAI ICBF Self-Assessment Country Report and QAR report	Human Resources Management training of key staff Culture Value Assessment including a review of the institutional values and how they impact staff welfare OAGE Professional development plan Staff development policies, including a consistent approach to identifying staff who require training needs	• Regional workshop on HR • Tailored workshop for OAGE and online guidance • Regional workshop on policy development • Support OAGE in developing staff competency framework and a staff development plan

3.2 Gender mainstreaming		OAGE Gender policy
		
		SAI plans related to gender inclusion and/or diversity in the strategic and operational plans
		  1) SAI staff awareness of GDI and policies
		  2) SAI reporting and follow-up of GDI policies
		  3) SAI audit of a GDI related topic
			• Regional gender diversity workshop and gender policy development
			• Tailored workshop with key OAGE staff, supplemented by online support to identify gender diversity inclusion indicators

Goal 4: To enhance the quality of audit services to increase the value of the OAG			
4.1 Strengthen information technology to make optimum use of it	ICBF Audit Standards and Methodology domain Baseline: 2.44 (2020) Target: Improve score to 3 for the year 2023	Adoption of A-SEAT to improve efficiency in undertaking audits	• A-SEAT training and implementation advice • Mentoring on effective use of A-SEAT
4.2 To enhance the quality of audits and coverage by following the ISSAIs and introducing modern techniques		Financial and Compliance audit: - 40% of all audit clients are audited. - 50 staff trained in all main steps of the CAM Performance audit: - 4 audit reports completed - 15 staff trained in all main steps of PAM Investigative audit	• To provide both general and on-the-job training of Financial audit, compliance audit, Performance audit and Information Systems audit • Mobilize funding for resident trainers[5] to deliver training and advice in partnership with peers • Regional workshops for audits and quality assurance

[5] Resident Trainers work closely with the SAI Team to make sure that audits are conducted to the required standards and quality.

OAGE Strategic goals and objectives	Key indicator	OAGE outputs supported through the project	Expected main project deliverables
		- 80% of requested investigative audit are completed and reported - 6 staff trained in all main steps of Investigative audits Information systems audit - 4 audit reports completed and - 4 staff trained in all main steps of IS audits Quality assurance - Quality Assurance policy updated to ensure adherence to professional code of ethics under audit standards - Number of quality assurance review activities conducted annually, in accordance with OAG's quality assurance process System for following up audit recommendations, considering how to assess it in the annual overall audit planning and the assessment of progress of previous year's recommendations when doing the annual audit at entity level	• Share best practice in performing audits from sub-regional SAIs
Goal 5: To improve the communication practice in order to increase the image of the OAG			
5.1 To upgrade OAG Communication Policy	ICBF Communication and Stakeholder Management Baseline: 2.0 (2019)	A Communication Policy that provides a clear understanding of communication ethics, processes, channels, and a consistent approach to managing communication.	Tailored communication workshop(s) with key OAGE staff and regular online support
5.2 To engage with the media and other stakeholders to increase the awareness of the public	Target: Improve score to 3 for the year 2023 Measurement: SAI ICBF Self-Assessment Country Report	A communication plan on how to engage with the Media, Citizens and Civil Society Organizations. The plan shall be aligned with the operational and strategic plans[6], clearly allocate	Tailored communication workshop(s) with key OAGE staff and regular online support Communication material (brochure, video, etc) to use when communicating with the

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[6] Is comprehensive including all activities of the office at a higher level. This includes both audit and non-audit activities, as well as all government-initiated activities, external support and international activities.

OAGE Strategic goals and objectives	Key indicator	OAGE outputs supported through the project	Expected main project deliverables
	and latest QAR report	responsibility[7] and ensure accountability[8] of activities.	Legislature, Executive and Judiciary
5.3 To design a mechanism for collecting feedback from stakeholders about the OAG		A stakeholder feedback mechanism including elements as: 1) The auditees experience of the audit process and selection of audit topics, 2) Other stakeholders as donors and CSOs' experience on OAGE's relevance. Review and make recommendation based on stakeholder feedbacks.	Tailored communication workshop(s) with key OAGE staff and regular online support

2.4 Result level 3: Project deliverables

Expected Results	Indicator Definition	Source	Baseline (time)	Target per year			
				2021	2022	2023	2024
Agreed upon support is implemented	Percentage of agreed project deliverables in the annual plan completed during the year	Annual project report		80 %	80 %	100 %	100%
Wide participation of SAI staff	a) Cumulative number of SAI staff taking part in project funded trainings (minimum 1 full day activity) b) Female participation rate	Annual project report		a) 35 b) above 35 %	a) 40 b) above 35 %	a) 40 b) above 35 %	a) 40 b) above 35 %
Quality and relevant support	Average SAI staff satisfaction and perceived project quality, on a 1-5 scale	Annual anonymous survey to staff benefitting from support	NA	4	4	4,5	4,5
Effective delivery of the project	Overall conclusion of the evaluation of the project (Scale: project objectives fully / mostly / partly / not met)	Evaluation report	NA			Mostly	All

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[7] Realistic targets given reasonable assumptions of human, financial and material resources of the SAI and the prevailing circumstances
[8] Enables regular monitoring and internal reporting on progress and performance

3 Implementation strategies

The project is to be implemented based on the following general principles:

Be SAI-led and integrated with SAI management systems: This means all support should be grounded in OAGE's own strategic plan and priorities. This is to ensure the project is SAI-led and contributes to strengthening OAGE strategic management systems. The support shall involve training, advice and transfer of knowledge, and aim at embedding this knowledge into the OAGE organizational culture and management systems.

Have a holistic and change oriented intervention strategy: This means prioritizing interventions that are necessary to enable change and are informed by a holistic understanding of the OAGE context, systems and needs. The OAGE's absorption capacity and opportunities must be a guiding factor. Support is to be prioritized for key areas of the strategic plan requested by the OAGE, where project competencies are available and where support can have the greatest effect on a successful implementation of the strategic plan.

Gradual scaling up of support, flexibility, and continuous learning: The scale-up of support in different areas must be developed gradually, depending on the progress, needs and absorption capacity of the OAGE. This means the resources for support should be adjusted on a regular basis, depending on opportunities and implementation capacity of OAGE. This will be done by agreeing on project deliverables each year when finalising the annual plan. Support and resources need will be adjusted quarterly where necessary in line with progress and needs.

Be characterized by presence and continuity of support: The project shall seek to establish sufficient resourcing that enable regular contact, country presence and interaction, for the necessary trust and understanding, as well as progress.

Competent advisors, trainers and project managers: The project must include partners and plans that ensure all technical advisors or peers have relevant experience, enough time, context understanding and strong professional and personal qualifications.

Have in-built mechanisms for synergies with existing regional and national programmes and resources: Guidelines, best practices and manuals are already developed in the region for most areas of SAI capacity development – these must be utilized in addition to ongoing trainings and programmes.

Operate in coordination with national mechanisms: The project must prioritize coordinating with other development partners and providers of support to OAGE.

Active use of new technology, for enhanced communication, collaboration, reduction of CO_2-emissions and efficiency. E-learning and online based tools for capacity development to be utilized.

4 Governance, responsibilities and project management

4.1 Project governance and management

4.1.1 Steering, reporting and evaluation

A steering committee is established where each of the Cooperation partners are represented. The committee will be led by the Auditor General. It is responsible for approving the annual report and annual plans for the project. The steering committee shall meet annually, preferably alongside the AFROSAI-E Governing Board meeting. The steering committee can also meet on an ad-hoc to discuss the support project and be consulted on arising issues.

The outputs/outcomes of the Cooperation should as much as possible be integrated in the SAI Performance report. The annual report should contain information showing the status of the expected results and lessons learned.

At the end of the Cooperation period, an external evaluation of the project will be carried out where all parties will make sure project related documents and information is made available.

4.1.2 Project coordination team

A project coordination team is established to manage and oversee the support daily. Key members of the team are an OAGE Project manager and an AFROSAI-E Project manager. Other staff of the partners might also be members and invited to participate on a need basis.

The coordination team will meet regularly (approximately monthly). Its responsibilities include:
- monitoring and supporting the implementation of the project by the OAGE's own structures.
- handling issues specifically related to the project that cannot be handled in the ordinary SAI structures.
- provide all the necessary support to facilitate meetings and workshops, both online and physical.
- prepare implementation plans and adjust them when necessary.
- compile and share good stories from the project activities for all involved and external stakeholders.
- prepare the annual report and any other report requested by the Steering Committee, partners, or donors.

The AFROSAI-E project manager will have a particular responsibility for the management of the financial and human resources allocated for the project. This includes ensuring financial management in line with any donor requirement and liaising with partners providing resource persons. The AFROSAI-E manager will also be the link from the project to the PAP-APP Phase 2 programme, and consider how the project could benefit from programme resources as well as other INTOSAI resources

4.1.3 Peer teams

Peer teams will be established to be responsible for the technical support in different areas. The teams will be composed of AFROSAI-E managers, resource persons from other SAIs, resident trainers and IDI staff allocated for support activities. See the tentative list of peer teams in appendix III.

Each peer team will primarily engage and cooperate with the responsible line manager for the unit where support is provided. This is to ensure all support is integrated in the SAI structures, and avoid parallel structures or confusion of roles and responsibilities.

The reasons why support is organized in peer teams are:
- Ensure enough competencies through the team's collective knowledge and experience
- Enhanced quality of support through team discussions and collaboration
- Ensure continuity of support over time, where changes in managers or resource persons are handled through some team members continuing and can ensure overlap to new members

The following is expected from each Peer team:
- Deliver the support in a close dialogue with an allocated manager in OAGE responsible for the areas in which the peer team provides support
- Ensure a ToR is set for main project activities, ensuring anchoring of all project activities with the SAI leadership and the Project Coordination team.
- Ensure a report is written in close cooperation with the SAI participants of all main project activities.

4.2 Partner Responsibilities

4.2.1 OAGE Responsibilities

The OAGE will be involved in the project as an institution, meaning through the involvement of all managers and staff. Commitment of the OAGE's top management in the project is a key success factor.

The responsibilities of OAGE include:
- Lead the Steering committee and call for the annual meeting.
- Be in the driving seat in the implementation of activities, such as contributing and approving ToRs and reports for project deliverables.
- Integrate the project-related activities with the rest of the plans and activities of the office, such as in the OAGE operational plan and regular monitoring system.
- Ensure the availability of adequate staff and their continuity in the areas covered through the project.

4.2.2 AFROSAI-E responsibilities

The AFROSAI-E secretariat will be the lead responsible for the support among the peer partners. The responsibilities include:

- Nominate a dedicated project manager and technical managers for the various components with sufficient time and resources for the support committed to.
- Mobilize, coach and manage resource persons from other SAIs for the various components of the project.
- Contribute to recruitment of resident trainers, and ensure their contribution is integrated with the project support.
- Financial management of the project, including ensuring activities are planned and executed within the agreed budget with donors and the PAP-APP phase 2 programme.
- Share progress, good stories and lessons learned from the project with the wider AFROSAI-E community and stakeholders in general.

4.2.3. IDI responsibilities

IDI leads the pap app programme and the programme offers support to the various country projects. Specific responsibilities of IDI in the OAGE country project include:
- Facilitate knowledge sharing essential for PAP-APP countries to achieve success. Facilitate decision-making, build learning platforms, and stimulate innovation in project management.
- Contribute to training of resource persons and recruited resident trainers
- Support in sharing best practices and resources from the wider INTOSAI community, and from similar projects among the other PAP-APP SAIs
- Provide parts of the funding for the project, through the PAP-APP Phase 2 programme

5 Financial management, budget and finances

OAGE will be responsible to cover costs for its own staff salaries and per diem. Other activity costs for OAGE staff as well as peers and partner staff will be covered by project funds.

AFROSAI-E will be responsible for mobilizing funding and financial management of the project. The other partners commit to adhere to any conditions for donor funding and provide key information required for reporting to the donor.

The project budget is shown in Annex IV (separate *Excel document).* Due to the ongoing COVID-19 pandemic, the budget is uncertain and expected to be adjusted.

The funding for the project costs is expected through the following sources:
- AFROSAI-E existing funding and new donor funding
- PAP-APP Phase 2 programme funds (managed by IDI)

The project is started with an assumption that it can be fully funded, although the new donor funding to AFROSAI-E is not in place by project start. Should a situation occur where not all earmarked funding is mobilized, the expected results and project implementation plan need to be adjusted.

6 Principles for cooperation

The primary principles that will govern the Cooperation are the following:
(i)   The partners recognize and respect the governance structures and internal processes of each other.

(ii) The partners will be transparent regarding planned activities that might potentially impact on the work of the other party and will seek ways to complement each other in the performance of their functions.

(iii) The partners will cooperate with honesty, integrity, and professionalism, and will respect the work, findings and representations made by each other.

(iv) Communication between the partners will be responded to with the necessary promptness and will be considered in the context of seeking ways to cooperate and complement each other's functions.

(v) The partners commit to maintaining open and effective internal and external communication on all matters pertaining to the collaboration. The partners will strive to share information on relevant activities and partnerships generated as a supplement to or a consequence of the Cooperation.

(vi) The partners will separately or jointly give appropriate visibility to the Cooperation and its activities, and work to improve awareness of the priorities and activities of the partners.

(vii) The partners shall maintain complete confidentiality regarding each other's confidential information that might be shared during the project unless prior written permission is obtained from the party.

7 Agreement

As partners we commit to work together to achieve the expected results and seek to allocate the required resources and staff for participation in the project.

We agree that any changes to the expected results will be mutually discussed and agreed upon. We commit to the cooperation principles and requirements as stated in the donor agreement for the project.

Date: 08 July 2021

OAG Eritrea	AFROSAI-E	INTOSAI Development Initiative (IDI)

Appendices

Appendix I: Milestones and time chart

A time chart including set milestones is presented in Annexure A Excel document. The activity plan will be treated as a living document and iterated as the project progresses.

Appendix II: Pre-requisites and project execution risks

The implementation of this Cooperation Agreement rely on project funding, and if sufficient funding is not available, the result framework needs to be adjusted. The project also has a high risk-profile due to the complex environment in Eritrea. There are several prerequisites for succeeding in this project.

OAGE audit results, goals and objectives pre-requisites:

1) A stable environment (PESTLE factors) which allows collection of audit evidence in key Ministries and agencies.
2) Government support and commitment to increased capacity and a more independent OAGE.
3) Reasonable level of financial support to OAGE operations.

Project inputs pre-requisites:

1) Funding available for the project
2) Well qualified project team members available from the partner organization and partner-SAIs for key project activities

For risk management, the table below show the most important risks and related control measures and responsibilities.

Risk	Description	Measures planned by OAGE	Measures planned by peer partners	Notes
Project funding	There have been negotiations for project funding but there has not been any commitment (as at June 2021). The IDI (funding to the PAP-APP programme) can cover the delivery costs for 2021 as well as partly for 2022-2024. Negotiations are on-going with possible funders for full funding of delivery costs 2022-2024 and personnel costs for AFROSAI-E managers and resident trainers.	The SAI submitted a funding proposal to the African Development Bank	AFROSAI-E has submitted a concept note to AfDB. The Peer team will continue engage with donors for the support	High risk
Limited IT capacity and irregular communication	Eritrea generally has minimal internet connectivity. In most cases there are weak internet connectivity. This means a risk of lack of continuation of project support, as online channels cannot be used to the extent as in other countries. Also it means the office is less able to scale-up its own use of ict-tools and systems. There is a risk of challenges in rolling out the A-SEAT in particular. OAGE has a contract with an internet service provider that improve office bandwidth for better internet connectivity	Internet connectivity is a national challenge and affects delivery of support especially at a time where it is online.	Most activities will be conducted in-country and have been scheduled for 2022 when travel restrictions are uplifted. To schedule Monthly correspondences through email. Plan for quarterly country visits Peer partners will support in developing concept notes to possible funders for internet service costs	High risk
COVID-19 and lockdown	COVID 19 and consequent lockdowns forcing staff to work from home or come to offices on a rotational	OAGE has improved their communication and allowed	The project will schedule trainings, some of the	High risk

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Risk	Description	Measures planned by OAGE	Measures planned by peer partners	Notes
	basis. This causes limits access to office facilities and limits coordination. Eritrea has imposed travel restrictions, which has delayed in-country support.	some of the trainings to be provided remotely.	activities to be shifted or postponed.	
Peer capacity to provide continuous and coordinated support	Engaging qualified peers for the different teams have not been done by project start and may be challenging given that there is a limited number of SAIs in the region able to release peers with sufficient qualifications for the teams listed in appendix III. It may be challenging to fund and recruit resident trainers able to stay in Asmara and provide support well-coordinated with other peer support done and ongoing.	No specific actions	Prioritize resources for project management seeking to support all peer team leaders in how to efficiently carry out support with limited time and human resources available. Reach out to one or several strong SAIs in the region to mobilize peers for the different peer teams, and make flexible multiyear agreements on their release for project activities. Do an extra effort to mobilize resident trainers, such as a through targeted contact with relevant SAIs and wide sharing of advertisement.	Medium risk

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Appendix III: OAGE contact persons and peer teams

A SAI or partner will be identified, and agreement signed to provide peer support to team members.

Components	OAGE unit	Peer team	AFROSAI-E managers	Plans for additional human resources for the peer team
Goal 2 To strengthen the organization and management capacity of the OAG	HRD, Planning and audit quality division	Strategic management team	Senior Manager: Institutional Strengthening and Capacity Building	1 short term advisor from a regional SAI or IDI
Goal 3: To enhance the competency and productivity of human resources	HRD, Planning and audit quality division	HR team	Manager: Human Resources, Organisational & Leadership Development	1 short term advisor from a regional SAI
Goal 4: To enhance the quality of audit services to increase the value of the OAG	Audit departments	Audit team	Manager: Performance Audit Manager: Regularity Audit Manager: Information Systems Audit	3 short term advisors from a regional SAI Resident trainer for PA Resident trainer for CA/FA Resident trainer for IS Resident trainer for QA
Goal 5: To improve the communication practice in order to increase the image of the OAG	HRD, Planning and audit quality division	Communication team	Manager: Communication	1-3 short term advisors from a regional SAI
Project coordination and management		Coordination team	Programme Manager: Accelerated Support	

Appendix IV: Budget

See separate excel file.