



PAP-APP

Partenariat d'Appui Accéléré par des Pairs Accelerated Peer-Support Partnership

Programme Report 2023

Phase 2 programme 2020 - 2024



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Acronyms

AFROSAI-E	African Organisation of English-speaking Supreme Audit Institutions
CREFIAF	Conseil régional de Formation des Institutions supérieures de contrôle des finances d’Afrique francophone sub-saharienne/ African Organisation of French-speaking Supreme Audit Institutions
CSO	Civil Society Organization
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.

The programme name - the Accelerated Peer-support Partnership or Partenariat d'Appui Accélééré 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 PAP-APP programme: nine SAIs were selected by the Global Call for Proposals Tier 2 initiative in 2017. In addition, there are the SAIs of South Sudan and SAI Somalia. The IDI and AFROSAI-E have collaborated in providing support to these two since 2017. We are now in Phase II.

For each SAI there are unique projects ongoing with different partners and funding models (several independent from the programme). The overall PAP-APP phase 2 programme seeks to mobilize peer support to the SAIs and ensure good quality and synergies across the various country projects and partners involved.

One expected programme outcome is that INTOSAI providers will scale up support to the most challenged SAIs. This outcome is on track. The number of peer-SAIs so far engaged in support to the GCP Tier 2 SAIs is 14. This is 3 SAIs more than the target of 11. This means a significant part of support to the SAIs is provided in-kind and by peers. In early 2022 the programme contributed to new agreements with several strong SAIs who have committed to provide peer support to different PAP-APP SAIs up to 2025. These include the SAIs of France, Gabon, Morocco, Sweden, Hungary, and Tunisia. In terms of funding, the PAP-APP partners have worked over many years to secure dedicated funding to AFROSAI-E and CREFIAF for managing peer support to SAIs in their regions. In 2022 the African Development Bank made an agreement with each of the regional secretariats on such funding. This will enable valuable peer support up to 2024 for implementation of selected strategic priorities developed by the PAP-APP SAIs in phase 1. This means that all the PAP-APP SAIs, except for SAI Sierra Leone for now have ongoing peer support in customized projects. AFROSAI-E provides some support to the SAI of Sierra-Leone and continues to explore further support.

An outstanding challenge in terms of securing support to larger needs identified by the SAIs are related to infrastructure investments, especially office accommodation in Madagascar and Togo. The ongoing projects in these countries seek to facilitate regular discussions with development partners to explore possibilities for funding outstanding needs for support.

The programme organized several trainings for providers during 2023. A major programme effort was a joint event between the PAP-APP and GSAI1 programmes to enable new GSAI projects to learn from the experiences of the PAP-APP projects that have been ongoing for several years. The event was conducted in partnership with the Cour des Comptes of France and the INTOSAI CBC workstream of Peer-to-peer support.

The participants discussed and shared experiences and good practices around sound management of peer-support projects. Most participants agreed that the objectives of the event were largely met and expressed satisfaction with the training.

The programme has in 2022 used its experiences to contribute to the development of the new INTOSAI-Donor Cooperation initiative for support to challenged SAIs, the Global SAI Accountability Initiative (GSAI).

SAI continue to be supported in audit, strategic management, ICT, stakeholder engagement. There was a joint PAP-APP and GSAI trainings held on emergency preparedness and good project management principles. SAIs of Guinea and Togo are receiving support for gender-based audits. The programme also contributed to the realisation of dedicated funding for peer support from the African Development Bank for AFROSAI-E and CREFIAF. Two webinars on emergency preparedness and auditing in challenging contexts were held. Also, a guidance document on emergency preparedness was developed and shared with peer partners.

Through sharing of good approaches of support, the programme is expected to contribute to results at the country level. This is especially for the thematic areas of strategic change management, coordination of external support, audits and actions of gender, diversity and inclusion, and audits of Covid-19 related issues. It is a great achievement in 2022 that peer-supported Covid-19 related audits were completed and published by four of the PAP-APP SAIs: Gambia, Madagascar, Somalia, and South Sudan. Several other PAP-APP SAIs also issued Covid-19 related reports without PAP-APP support (including SAIs Sierra Leone, Guinea, and DRC). However, in terms of strategic management and systematic management of external support, there are mixed results in the country projects. In 2022 webinars and experience sharing in these topics were held, and this needs to be continued to ensure satisfactory results.

¹ GSAI: The Global SAI Accountability Initiative (GSAI) aims to mobilize effective and well-coordinated support to SAIs in challenging contexts. The initiative was launched in 2022 by the INTOSAI-Donor Cooperation. The SAIs of Belize, Benin, Dominica, Haiti, Honduras, Kyrgyzstan, Lebanon, and Tajikistan have joined the initiative. For each SAI, there are peer SAIs, regional organizations and experienced implementation partners interested to provide technical support. Donors are expected to fund country projects. Support projects are developed involving all partners and a first phase of projects are expected effective in all SAIs by the end of 2023. [GSAI - Global SAI Accountability Initiative \(idi.no\)](https://www.intosai.org/en/gsa)

The programme is expected to contribute to global sharing of good stories and practices of support to highly challenged SAIs. In 2023 webinar on auditing in South Sudan was held on INTOSAI Auditing in Complex and Challenging Contexts (ACCC) platform.

The total costs in 2023 excluding in-kind contributions were Kr. 4 966 288 equivalent to about USD 470,300. This includes costs to the country project work, in The Gambia, Guinea, Niger and Togo. In 2023 funding was provided by the Ministry of Europe and Foreign Affairs of France, European Union, USAID, SAI Qatar, SAI Latvia, Irish Aid, and IDI core funds.

1 Background and Rationale

Supreme Audit Institutions (SAIs) can play an important 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. Yet several SAIs operating in *challenging contexts* struggle to conduct relevant audits and provide value and benefits for the parliament, the executive, and the citizens. This puts at risk both national and global progress towards the Sustainable Development Goals (SDGs). This is because strong SAIs are a part of SDG number 16, as well as an important enabler of achievement of other SDGs.

In 2017 the INTOSAI Donor Cooperation took an initiative to stimulate scaled up support to the most challenged SAIs globally. This was done as a part of the Global Call for Proposals (GCP) - a mechanism seeking to match SAI capacity development proposals with donor or INTOSAI funding. It aims to empower SAIs in developing countries to drive forward their capacity and performance by ensuring proposals for capacity development are SAI-led and aligned with the SAI's strategic plans. The initiative established the Tier 2 of the GCP to ensure scaled-up support to some of the most challenged SAIs.

After a selection process, nine SAIs were invited to join this initiative: the SAIs of the Democratic Republic of the Congo, Madagascar, Guinea, Togo, Niger, Eritrea, Zimbabwe, Sierra Leone, and The Gambia. The Accelerated Peer-support Partnership (PAP-APP) programme was established by IDI, AFROSAI-E and CREFIAF to support these SAIs. In 2020, the PAP-APP partners decided to also include the SAIs of South Sudan and Somalia in the overall partnership, as these SAIs also operate in challenging contexts and the partners have joint peer-support projects for them.

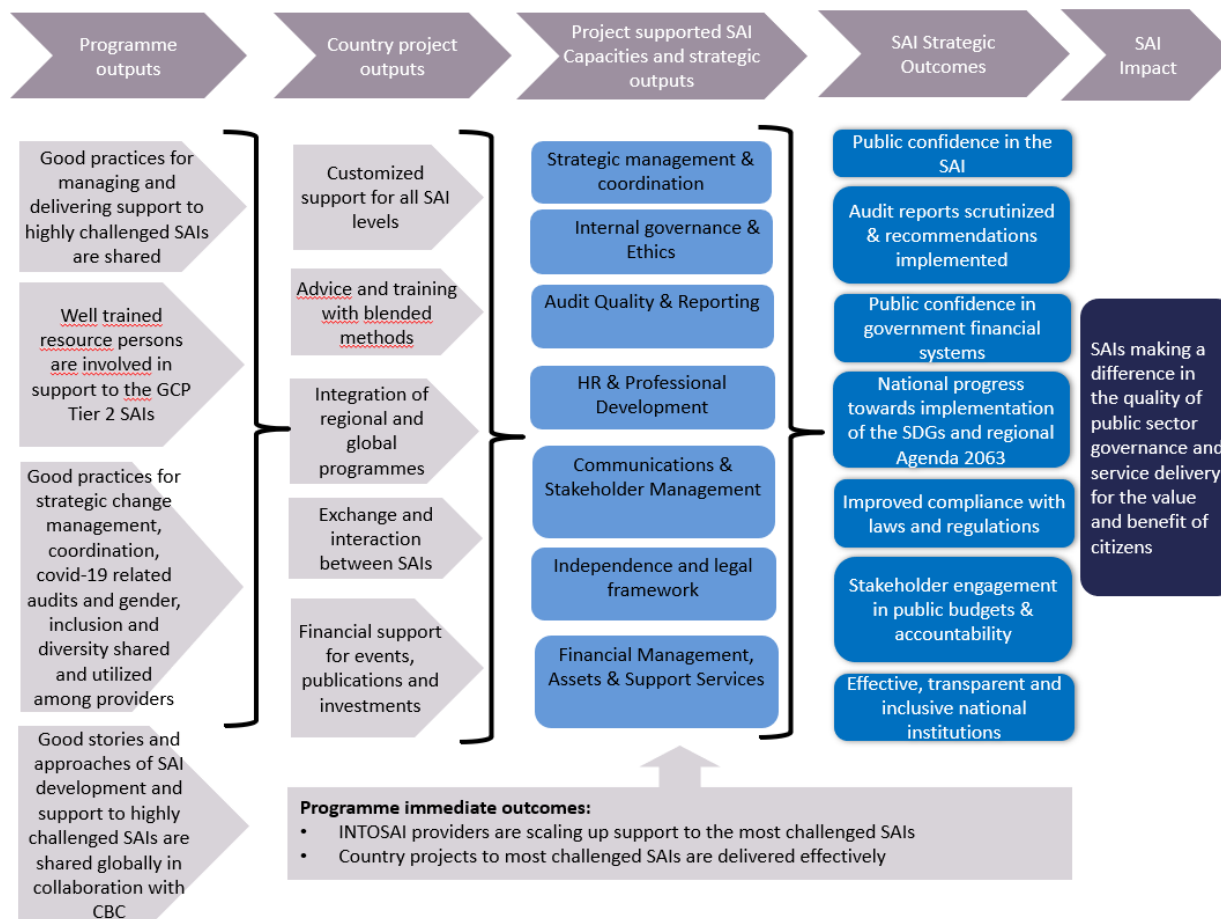
The purpose of the PAP-APP programme is to empower particularly challenged SAIs in urgent need of support to enhance their capacity and to improve their performance, to be able to make a difference to the lives of the citizens in line with ISSAI-P 12.

PAP-APP is organised in two phases. Phase 1 supports the SAI to assess its current situation, define strategic priorities, strengthen strategic management systems, and establish long-term and scaled-up capacity development support. Phase 2 focuses on enabling the SAI to implement the new strategic priorities. It is expected that various providers can be responsible for support in phase 2, such as strong SAIs, private companies, or consultants. For SAIs that cannot be supported by other peers, or where a peer-SAI needs a partner to lead the project and where funding is available, the PAP-APP partners can take part in phase 2 country projects as providers of last resort. The partners can especially engage in strategic change management, coordination of capacity development, covid-19 audits and gender, inclusion, and diversity related strategies. To ensure synergies across the country projects for the SAIs in phase 2 and enable various

providers to succeed in supporting the SAIs, the AFROSAI-E, CREFIAF and IDI have established a phase 2 programme.

The overall programme result framework is illustrated in the Figure 1.

Figure 1 PAP-APP result framework



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 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.

Funding for the programme is provided in different ways and for different periods by various donors: the Austrian Development Agency (2018-2020), the Ministry of Foreign Affairs of Iceland (2018-2020), the Ministry of Europe and Foreign Affairs of France (2019-), FCDO (2020-2022), SAI

Qatar (2019-), Irish Aid (2019-) and the IDI basket donors. There is also in-kind contribution by AFROSAI-E, CREFIAF and strong SAIs providing resource persons. Larger phase 2 country projects (such as Madagascar, DRC, South Sudan, and Somalia) have their own funding and in-kind support agreements outside the programme.

For details of the partnership and the programme, please see key documents on the webpage [Accelerated Peer-support Partnership \(PAP-APP\) \(idi.no\)](#).

2 Programme Level Progress and Results 2023

At the programme level there are three implementation strategies:

1. Contribute to increased and high-quality peer-to-peer support to SAIs in challenging environments;
2. Build strong competencies and share good practices for support in the areas of strategic change management, coordination, gender, diversity and inclusion actions and covid-19 related audits; and
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.

These are expected to contribute to the immediate programme outcomes (presented in chapter 2.1) and long-term outcomes in the form of SAI strategic outcomes. The latter is to be assessed in evaluations of the country projects.

2.1 Status of Programme Outcomes

Table 1 *Expected programme immediate outcomes and scoring of indicators.*

Expected programme immediate outcomes	Indicator	Baseline (year)	Target / Actual	2020	2021	2022	2023	2024
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
			Actual	3	9	12	14	
Comment on 2023 results								
SAIs of France, Hungary, Morocco, Norway, Latvia, UK, Sierra Leone, Tunisia, Gabon, Sweden, Tanzania, Tunisia, Senegal, and Kenya.								
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	South Sudan: Mostly achieved	Evaluation will be available in 2024.	
Comment on 2023 results								
Reviews of Madagascar is taking place now and Gambia will be reviewed as part of the PAP-APP evaluation. Other PAP-APP country projects are expected in 2024/2025.								

As Table 1 shows, the immediate programme outcomes are on track as measured by the indicators. INTOSAI providers are scaling up support to the most challenged SAIs. A significant part of support to the SAIs is provided in-kind and by peers. The number of peer-SAIs engaged in support to the GCP Tier 2 SAIs is 14. This is above the target of 11. In 2023, the estimated value of in-kind support in all the country projects under the PAP-APP programme amounted to kr. 1 681 912 equivalent to about USD 159 257. This is over 20 percent of total programme costs in 2023.

In terms of whether country projects to the most challenged SAIs are delivered effectively, this has not yet been measured. A 2022 mid-term review of the South Sudan project concluded the NAC strategic change project (SCP) of NAC, IDI, OAG Kenya, and AFROSAI-E had significantly contributed to improvements for the SAI in certain areas. Overall, the project was considered relevant and effective, but the evaluators expressed concerns regarding challenges posed by South Sudan’s political environment.

The findings and recommendations have been discussed and endorsed by the country project Steering Committee.

Review of the Madagascar project and a wider evaluation of the PAP-APP programme and country projects is currently taking place with the report expected in mid-2024.

2.2 Increased and High-Quality Peer-To-Peer Support to SAIs

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

Plans and Progress

Plans	Deviations and way forward
<ul style="list-style-type: none"> • Contribute to mobilization of peers and funding of country projects. • Develop a competency framework for peer-support, as a basis for selection and training of peers. • Plan and execute an annual experience sharing workshop among providers of support to the most challenged SAIs. • Conduct regular trainings for resource persons. Contribute to planning of a new possible round of GCP Tier 2 (GSAI). 	<p>The competency framework will be shared, and efforts will be made to use it systematically for planning trainings and engaging peers in the future.</p>
Achievements up to 2022	
<ul style="list-style-type: none"> • Peer-partners mobilized for country projects in Madagascar and Gambia and Peer partner agreements entered with SAIs France, Gabon, Morocco, Sierra Leone and Tanzania for programme funded country projects. 	

- AFROSAI-E² and CREFIAF succeeded in securing funding from African Development Bank
- Competency matrix v1 developed.
- A combined experience sharing workshop and training for providers held.
- Model hybrid event and experience sharing for key providers held, including training in PDIA.
- Development of “PAP-APP Declaration of project governance” – discussed at INCOSAI.
- Active contribution to GSAI, incl selection of SAIs, mobilization of donors and technical providers
- Contribution to global mapping of peer support, in partnership with CBC and funded by EU.
- Contributed to developing concept for new round of GCP Tier 2 based on lessons learned of round 1.

Progress in 2023

- 11 SAIs supported in the areas of audit, strategic management, ICT, stakeholder engagement.
- Joint PAP-APP and GSAI trainings held on emergency preparedness and good project management principles.
- Guidance document on emergency preparedness was developed and shared with peer partners.
- Contributed to the realisation of dedicated funding for peer support from the African Development Bank for AFROSAI-E and CREFIAF. The funding is for peer support to implement the strategic plans of the PAP-APP SAIs in these regions up to 2024.
- Webinar on auditing in South Sudan held on INTOSAI Auditing in Complex and Challenging Contexts (ACCC) platform.

² [African Development Bank, African Organisation of English-speaking Supreme Audit Institutions, launch \\$8 million project to promote transparency and accountability | African Development Bank - Building today, a better Africa tomorrow \(afdb.org\)](https://www.afdb.org/en/news-and-events/story/african-development-bank-african-organisation-of-english-speaking-supreme-audit-institutions-launch-8-million-project-to-promote-transparency-and-accountability)



Picture 1. Project management training group photo

The highlight of the programme efforts in 2023 was a training in management of peer-support projects held in Paris and online from the 14-16 November. The overall objective of the event was to strengthen project management of peer-support projects in challenging contexts, considering especially the principles of SAI-led, use of SAI-systems, managing for results, do no harm, coordination, transparency, inclusion, and active use of digital tools.

The event was a joint event between the PAP-APP and GSAI³ programmes to enable new GSAI projects to learn from the experiences of the PAP-APP projects that have been ongoing for several years. The event was conducted in partnership with the Cour des Comptes of France and the INTOSAI CBC workstream of Peer-to-peer support.

The Court of Accounts of France is one of the most active peer partners across both PAP-APP and GSAI countries, and Paris provides a good venue logistically for the countries involved. The CBC workstream of Peer-to-peer support is an

active community of practice which encourages and creates opportunities for SAIs to share their experiences of peer-to-peer cooperation. The workstream has organised a series of online workshops on project cycle management.

Strong and active project management is a key success factor for any project, and no less for peer-support projects in challenging contexts. Many partners collaborating in peer-support projects are experienced in project management in some form. At the same time the training, experience and expectations of project management differ among partners and persons involved. Some are experienced in handling a set-up of several partners and ensuring coordination and inclusion, while others are more used to smaller and shorter projects. Some are

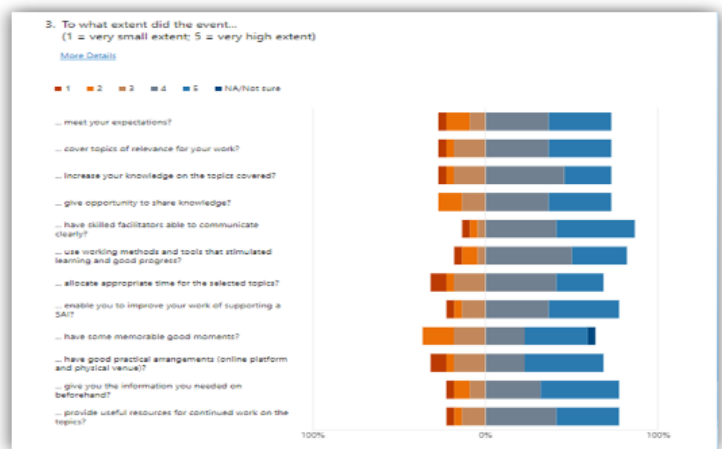
³ GSAI: The Global SAI Accountability Initiative (GSAI) aims to mobilize effective and well-coordinated support to SAIs in challenging contexts. The initiative was launched in 2022 by the INTOSAI-Donor Cooperation. The SAIs of Belize, Benin, Dominica, Haiti, Honduras, Kyrgyzstan, Lebanon, and Tajikistan have joined the initiative. For each SAI, there are peer SAIs, regional organizations and experienced implementation partners interested to provide technical support. Donors are expected to fund country projects. Support projects are developed involving all partners and a first phase of projects are expected effective in all SAIs by the end of 2023. [GSAI - Global SAI Accountability Initiative \(idi.no\)](https://www.intosai.org/idi/no)

familiar with projects being donor-managed, and less experienced in integrating projects in SAI systems and management.

Furthermore, the actual project management roles, systems and routines implemented differ across the country projects. This creates a great opportunity for learning and inspiration. One such area is the use of digital collaboration tools. During the pandemic there had been a tremendous development of such tools. The question for project management is which tools to choose and how to utilize these well for more efficient and effective projects?

The participants engaged in the discussion to address the three questions surrounding management of peer-support projects. During the plenary sessions and group work discussions, participants shared insights, experiences, and best practices to foster a deeper understanding of different routines, systems, tools, and roles employed in managing their projects.

In the feedback survey from the participants, most agreed that the objectives of the event were largely met. By bringing experienced peers together many useful lessons were learned, and good practices were shared for use in the wider community.



Picture 2. Project management training survey results

Programme Results and Implications for The Way Forward

The expected programme outputs for increased and high-quality peer support are related to:

- Whether good approaches of support have been shared with providers and
- The extent to which resource persons are well trained.

Scoring of the result indicators as per the end of 2023 are presented in Table 2.

Table 2 Results programme strategy 1 of increased quality and scale of support to challenged SAIs.

Indicator	Baseline (Year)	Target / Actual	2020	2021	2022	2023	2024	Comments 2023 results
Expected programme output: 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	Participating peer-partner SAIs in 2023: Sweden, Latvia, UK, Netherlands, France, and Tunisia.
		Actual	0	6 ⁴	18	24		
Expected programme output: 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)	N/A	Target	20	40	60	80	100	This was mainly participants to the training on good project management.
		Actual	0	15	65	85		
Survey results of participants in trainings: Compiled satisfaction of trainings by the resource persons on a scale from 1-5	N/A	Target	4	4	4	4	4	Average score of all respondents in two events. Total of 24 respondents.
		Actual	NA	4	4,2	4		

As shown in Table 2, the programme engaged 6 different providers in the annual experience sharing event in 2023. The number of providers taking part was lower than the target for 2023.

⁴ IDI, AFROSAI-E and CREFIAC not counted.

One of the reasons for the low number, was that the invitations were restricted to providers involved in project management.

In terms of training of resource persons in general, both the number of resource persons engaged, and their satisfaction meet the target for 2023. The providers and resource persons have requested for continued experience sharing and trainings. Key topics being considered for 2024 include SAI external support management and coordination, jurisdictional control support, lessons learned in Peer based capacity development support, and strategic management support amongst others.



Picture 3. Main SAI Madagascar auditors out in the field company

2.3 Build Strong Competencies and Share Good Practices

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

Plans and progress

Plans in brief	Main deviations to plans and way forward
Compile, improve and share topic guidance, examples of SAI approaches and support material specifically for strategic management, coordination and gender, diversity, and inclusion by SAIs in challenging contexts.	Focus was on gender, diversity, and inclusion. More effort will be made for strategic management and coordination.
Achievements up to 2022	
Covid-19 audit guidance developed and shared “Accountability in a time of crisis”. Additional guidance to audit of covid-19 partly developed through contribution to IDI’s TAI programme. SAI Gender, Diversity, Inclusion indicator developed and piloted in South Sudan. Good approaches for operational planning compiled and discussed in the programme team. Good approaches for external support management compiled and discussed in the programme team. GDI audit experience sharing workshop held with ECA and SAI Canada Strategic management training held for CREFIAF SAIs Gender, Diversity, Inclusion audit planning workshop held for CREFIAF SAIs	
Progress 2023	
SAIs of Guinea and Togo receiving support for gender-based audits.	

Programme Expected Results Status and Implications for Work Going Forward

The expected outputs are related to sharing and utilization of good practices within the four thematic areas of the programme. Scoring of the result indicators as per the end of 2023 are presented in Table 3.

Table 3 Results programme strategy 2 on competencies and approaches in thematic areas.

Expected programme outputs	Indicator	Baseline (Year)	Target / Actual	2020	2021	2022	2023	2024
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
			Actual	2	3	3	3	
Comments 2023 results								
SAI of The Gambia, Eritrea and Sierra Leone have met all criteria in at least one year. SAI Somalia has met criteria, but it is not a GCP Tier 2 SAI.								

Expected programme outputs	Indicator	Baseline (Year)	Target / Actual	2020	2021	2022	2023	2024
b) Good practices for <i>SAI coordination of partners and support projects</i> 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
			Actual	0	1	1	1	
Comments 2023 results NB: This continues to be a challenging area for the programme. Some countries are not able to organize meetings regularly, due to political factors.								
c) Good practices for <i>SAI gender, inclusion and diversity policies</i> are shared among and utilized by the providers to the GCP Tier 2 SAIs.	Cumulative number of SAIs having HR-policies with gender, diversity and inclusion focus developed.	N/A	Target	1	3	5	7	9
			Actual	0	2	2	3	
Comments 2023 results SAI Eritrea has developed a new 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 yet. AFROSAI-E and CREFIAF have ongoing regional support for gender policies, and this is expected to lead to some progress in 2024.								
d) Enable <i>timely and relevant covid-19 related audits</i> .	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
			Actual	0	2	4	4	
Comments 2023 results SAI Gambia, Madagascar, Somalia, and South Sudan met criteria. Reports issued in DRC, Guinea, Niger, and Sierra Leone, but not supported by peers.								

As shown in Table 3, there are mixed results so far as compared the indicator targets set for this programme strategy.

There seems to be some cross-cutting challenges of the country projects related to:

- SAI strategic management systems: enabling the SAIs to succeed in establishing workable systems and routines for planning, monitoring and reporting.
- SAI External support management: Enabling the SAIs to systematically engage and keep partners updated for effective and coordinated support.
- Addressing Gender, Diversity and Inclusion through the SAIs' own plans.

The scores of the indicator rely on successful progress by each SAI. Some SAIs and country projects succeed in enhancing strategic management systems and external support coordination, while in other SAIs this has a lower priority or is more difficult. The programme will in 2024 continue engagement in the thematic areas and seek to find ways to enable better results at the country level.

2.4 Contribute to Global Sharing of Good Practices and Stories

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.

Plans and Progress

Plans in brief	Main deviations to plans and way forward
Identify, develop and share good stories of SAI development and support projects globally, in collaboration with CBC	<ul style="list-style-type: none"> • Programme video initiated but not developed on time as intended. To be acted upon in 2024. • More good stories to be developed and shared
Achievements up to 2022	
<ul style="list-style-type: none"> • Webinar sharing success story of SAI Madagascar and SAI Niger. • Good story shared for Madagascar and Niger. • INTOSAI journal article. • Contribution in IDC webinars on donor coordination and audit of covid-19 funding. • AFROSAI-E organized events on Capacity Development process to ensure technical and donor coordination to SAIs. • Sharing in social media on Gender, Diversity, Inclusion audit work. <p>Sharing in AFROSAI-E newsletters on PAP-APP project activities, specifically the Tanzania peer support to Eritrea and Sierra Leone peer support to Eritrea</p>	
Progress 2023	
<ul style="list-style-type: none"> • Stories on 3 audits reports and the results • PAP-APP Paris project management declaration shared. • Story on promotion of gender, diversity and inclusion on IDI webpage, and social media handles during 16 days of activism. 	

Programme Expected Results Status and Implications for Future Work

Table 4 shows status of expected results related to global sharing of good stories and good approaches of support.

Table 4 Results programme strategy 3 on global sharing.

Expected programme outputs	Indicator	Baseline Year	Target / Actual	2020	2021	2022	2023	2024
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
			Actual	a) 0 b) NA	a) 4 b) NA	a) 4 b) NA ⁵	a) 8 b)	
Comments								
Stories in 2021 include SAI Niger, Madagascar, South Sudan and Eritrea.								
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
			Actual	Yes	No	No	Yes	
Comments								
Covid-19 audit guidance issued "Accountability in a time of crisis" in 2020. In 2023, project management guide shared.								

As shown in Table 4, in 2023 the programme did not succeed in sharing material and support approaches globally as intended. Greater effort will be made in 2024 to address the problem.

⁵ Data not available.

3 Phase 2 Country Projects Progress and Results Summary

This chapter gives an update on the status of support mobilized for each SAI, as well as the status of capacities and audit results delivered and where support has contributed. The mobilization of scaled-up support to the SAIs was a key objective for the programme 2018-2020, while phase 2 focus on enabling the strategic priorities identified in phase 1 to be successfully implemented.

Status of Strategically Based and Scaled-Up Support

For the following SAIs selected by the INTOSAI-Donor Cooperation for the Global Call for Proposals in 2017, scaled-up support is established:

- **DRC:** an IDI-led peer project for 2022-2025 is being funded by Norwegian Agency for Development Cooperation (Norad). Key peer partners are SAI Tunisia, Sweden, Hungary, and Senegal. The WB is providing funding for technical support through Expertise France to the tune of up to \$4 million. The USAID signed a memorandum of understanding with the SAI for support valued at \$4 million to implement its strategic plan. Other in country donors have expressed interest to support the SAI during 2024.
- **Eritrea:** AFROSAI-E is the main partner of the SAI in a peer support project funded mainly by the African Development Bank, and with contributions of AFROSAI-E core funds and PAP-APP programme funds.
- **Madagascar:** A large scale project funded by USAID is ongoing with IDI as lead implementation partner. SAIs Norway, France, and Morocco as peer partners. In addition, EU, UNDP, and WB provide ad-hoc support for training and ICT in the framework of its project PRODIGY for digital governance.
- **Niger:** Until the Coup d'état in July 2023, the SAI had an ongoing direct funding agreement with the EU covering key areas of its strategic plan. There was also ongoing support to some specific areas by Hanns Seidel Foundation and the Financial Services Volunteer Corps (FSVC). Supplementary peer support to overall strategic management and audits of COVID-19 funds and gender, diversity and inclusion were ongoing under the PAP-APP programme. CREFIAF is expected to provide additional audit support through funding from AfDB. However, since the Coup d'état, the SAI has not been operational, and many donors have put the country on sanctions.
- **The Gambia:** There is an on-going peer support partnership project managed by IDI in partnership with SAI UK, SAI Latvia, SAI Kenya, SAI Norway, SAI Sierra Leone and AFROSAI-E. The Foreign, Commonwealth and Development Office, United Kingdom (FCDO) is covering SAI UK staff time costs on the project whereas the World Bank is funding a component of AFROSAI-E support within the SAI.

- **Zimbabwe:** Technical support is ongoing with SAI Sweden which has been a partner for many years. Funding from SAI Sweden is provided through UNDP to selected areas of their strategic plan. AFROSAI-E provides support in strategic focus areas with funding from the African Development Bank.

For the other SAIs, there are small-scale projects based on the strategic plans, but there is still a need to continue efforts to ensure scaled-up support for successful implementation of the strategic plans:

- **Guinea:** A small-scale PAP-APP project for 2022-2025 is ongoing with IDI and CREFIAF. USAID has scaled up the support to SAI Guinea through the IDI PAP-APP programme. In addition, EU is funding support to the SAI, implemented through a PFM programme led by Expertise France.
- **Sierra Leone:** The World Bank is implementing a new support programme focused on audit information management, IT auditing and citizen engagement. The SAI is receiving small-scale support from PAP-APP in specific areas., with AFROSAI-E in the lead with funding from AfDB.
- **Togo:** A small-scale PAP-APP project for 2022-2025 is ongoing with IDI and CREFIAF. CREFIAF provided additional audit support through funding from AfDB in 2023. Furthermore, the SAI received support from GIZ for the control of the annual budget execution and will potentially provide more support in the future.

There are also some SAIs who have proposals for larger infrastructure investments, and where there is no funding established. This includes vehicles in several countries, regional offices in DRC and headquarter office accommodation in Madagascar and Togo. The ongoing projects in these countries seek to facilitate regular discussion with development partners in the countries to explore possibilities for funding outstanding needs for support.

For the SAIs of South Sudan and Somalia who are also a part of the PAP-APP programme, relatively extensive support is established through funding from the Ministry of Foreign Affairs of Norway, WB and EU, and engagement of IDI, AFROSAI-E, various regional SAIs, and consultants as implementation partners.

SAI Capacities and Audit Results Delivered

The progress and results of the phase 2 country projects are presented in specific reports per project and as agreed with each SAI. The PAP-APP programme seeks to compile the overall country level results. Table 5 gives an overview of the support and results of the projects where the PAP-APP partners have contributed. It should be noted that the SAIs also benefit from various events and workshops, such as AFROSAI-E and CREFIAF regional events and AISCUFF events.

Table 5 Support established, capacities strengthened, and audit results delivered, with support by the PAP-APP partners.

Country	Current support projects (with link to more info)	SAI capacities strengthened in 2023	SAI audit results delivered in 2023
DRC	CDC DRC Peer Support Project Norad funded project managed by IDI in partnership with SAIs Tunisia, Sweden, Hungary, and Senegal 2022-2025.	<p>A performance report of the SAI was completed for the first time in its history.</p> <p>An operational plan for 2023 with input from all the departments of the SAI was developed.</p> <p>A communications strategy and operational plan for 2023 were developed. A YouTube channel was opened, and it is operational.</p>	<p>Trainings ongoing. Audits to be conducted within the year 2024.</p>
<p>Comments USAID and WB have started supporting the SAI. ENABEL, the Belgian Agency for Development Cooperation is also considering supporting the SAI with a long-term adviser.</p>			
Eritrea	PAP-APP phase 2 project with AFROSAI-E as lead partner 2021 – 2024 . Main donor is the African Development Bank.	<p>Strengthening organizational and management capacity, and delivery of the operational plan, annual performance report.</p> <p>Management Development Program Technical support for developing OAGE Strategic Plan 2024 – 2028 A-SEAT deployment.</p> <p>Resident trainer for performance audit, financial audit, IS audit. On the job support for IS audit and performance audit.</p> <p>Staff participation in the regional workshop.</p>	<p>Selected financial audit completed using S-SEAT.</p> <p>Performance audit completed.</p> <p>IS audit is currently being finalized.</p>
<p>Comments The support for OAGE SP 2024-2028 is ongoing and will be finalized in 1st quarter of 2024. IS audit will be finalized in 2024.</p>			

Country	Current support projects (with link to more info)	SAI capacities strengthened in 2023	SAI audit results delivered in 2023
Guinea	PAP-APP phase 2 small scale project 2022-2025	SAI operational planning and annual reporting enhanced.	NA. Covid-19 judgement and audit of Gender, Diversity, Inclusion related topic expected in 2024.
Comments African Development Bank and USAID also establishing support.			
Madagascar	TANTANA – peer support project managed by IDI in partnership with SAI France, SAI Morocco, and SAI Norway 2020-2024. Funded by USAID.	Enhanced audit competencies and practices through extensive on-the-job trainings. That includes a follow-up audit. Adopted an approach to conduct audits in accordance with ISSAIs: introduction of Audit Manuals, establishment of a methodological team for development, coaching and training. Communication practices of the Financial Tribunals enhanced. The SAI has completed a full management cycle: Strategy, Annual Plan & budget, and performance report.	Publication of 4 covid-related audits with on-the-job support from peers to apply ISSAIs and raise the quality of the work.
Niger	PAP-APP phase 2 small scale project 2022-2025 EU-funded project to the SAI. Ongoing support by Hanns Seidel foundation and the Financial Services Volunteer Corps (FSVC).	SAI operational planning and annual reporting enhanced.	NA. Covid-19 audit and audit of Gender, Diversity, Inclusion related topic was expected in 2024.
Comments The Covid-19 audit, and other support started but could not be completed because the cooperation with SAI Niger has been suspended since the Coup d'état in July 2023.			

Country	Current support projects (with link to more info)	SAI capacities strengthened in 2023	SAI audit results delivered in 2023
Sierra Leone	No current PAP-APP agreement. AFROSAI-E engagement ongoing.	2023 Operational Plan and monitoring system developed through AFROSAI-E support. Environmental Audit training conducted by AFROSAI-E.	An audit of environment related was completed in 2023.
Comments There is no standing PAP-APP agreement. Technical support provided under the AFROSAI-E Capacity Development Plan. PAP-APP Project Manager coordinating the agreed support.			
Somalia	MFA Norway funding for IDI and AFROSAI-E joint project 2021-2025 EU and WB funded support to consultants and selected investments.	In 2023, the SAI capacities were strengthened in the reporting process of Financial, Compliance, and Special Audits. The peers also provided on the job support in conducting forensic audit, and quality assurance review at the individual audit engagement level. Selected staff also enrolled for professional education of auditors.	Annual compliance, financial, and Special audit reports published.
Comments The support for the implementation of the new audit law expected to start in 2024.			
South Sudan	" NAC Strategic Change Project 2020-2025" – managed by IDI in partnership by AFROSAI-E and OAG Kenya. Funded by MFA Norway Support by African Development Bank to selected areas.	Financial, compliance and performance audit competencies enhanced through various trainings on-the-job throughout the year. Annual audit and operational planning processes strengthened. Digitalisation of audit and non-audit operations. Staff professional development and improved performance measurement system. Enhanced stakeholder engagement.	Backlog financial audit from 2011 to 2014 completed and will be submitted to Parliament in Jan 2024. Compliance audits on 12 ministries at reporting stage. Performance audit on roads sector completed and submitted to Parliament.
Comments Support on backlog financial audits from 2015 to 2020 to continue in 2024.			

Country	Current support projects (with link to more info)	SAI capacities strengthened in 2023	SAI audit results delivered in 2023
<p>The Gambia</p>	<p>PAP-APP phase 2 peer project led by IDI and funded by FCDO partly - see here.</p> <p>WB funding for AFROSAI-E complementary support.</p>	<p>With the support of peers, the SAI built staff skills across a wide range of areas including the use of Excel for audits, report writing, media engagement, interviews, crisis response, internal communications, and IT auditing.</p> <p>Support to financial and compliance audit methodology.</p> <p>Enhanced annual audit and operational planning system.</p>	<p>The 2020 consolidated audit of the Government of the Gambia accounts was completed.</p> <p>2 standalone compliance audits in the Ministry of lands commenced.</p> <p>2 performance audits supported by AFROSAI-E published in 2023</p>
<p>Comments</p> <p>There has been an improved understanding of the audit process through targeted engagements with auditees and Parliament.</p> <p>Understanding of the financial audit methodology and the link between annual audit planning and timely delivery of audits has been an improved.</p>			
<p>Togo</p>	<p>PAP-APP phase 2 small scale project 2022-2025</p> <p>Some ongoing support by WB as a part of wider PFM programme.</p>	<p>SAI operational planning and annual reporting enhanced.</p>	<p>Audit of Gender, Diversity, Inclusion related topic ongoing and expected to be finalised in 2024.</p>
<p>Comments</p> <p>The SAI has very limited human resources and its priorities change often to deal with more pressing issues.</p>			
<p>Zimbabwe</p>	<p>SAI Sweden peer support project.</p> <p>SAI-Sweden funding via the UNDP to the SAI.</p> <p>AfDB support to MoF, including funds to the SAI.</p> <p>Some ongoing support by AFROSAI-E.</p>	<p>Supported in finalizing the 2023 Annual Operational Plan.</p> <p>Supported in conducting a Strategy Mid-Term Review.</p> <p>A Board Induction was done by AFROSAI-E and a Board Charter is in draft phase.</p>	<p>SAI Zimbabwe had a priority on audit backlogs.</p>

Country	Current support projects (with link to more info)	SAI capacities strengthened in 2023	SAI audit results delivered in 2023
Comments			
Under the project leadership of AFROSAI-E, held a meeting with the SAI leadership and other development partners to discuss priority areas for support and opportunities for collaboration; AFROSAI-E is currently supporting OAG on Strategic Management.			

Country Project Example – Madagascar - “The SAI Recognized for Its Value In Improving Public Service Quality for The Malagasy Citizens”

Amidst growing concerns surrounding the deficiencies in public service provision by JIRAMA, the national electricity and water utility company, SAI Madagascar took proactive steps to improve accountability and transparency in the company.

Drawing upon the expertise and support of peers from SAI France, SAI Madagascar conducted a follow-up audit on JIRAMA, building upon an initial audit published in 2017. This follow-up revealed that while some progress had been made in addressing the recommendations issued by the SAI in 2017, significant efforts were still required from both the company and the government to invest in management improvements and enhance service quality for Malagasy citizens.

The impact of SAI Madagascar's diligent efforts did not go unnoticed. The government, recognizing the invaluable role of the SAI as a

key controller of public funds, specifically requested a targeted control over JIRAMA in 2023. This marked a significant moment in the recognition of the value and benefit of SAI Madagascar in promoting good financial governance.

Supported by additional expertise from the TANTANA project and working jointly with the government's general inspection team, SAI Madagascar conducted the targeted control with precision and thoroughness. The audit resulted in a set of additional recommendations aimed at addressing specific issues in the company's finances, contracts management, and service quality.

As a result of these concerted efforts, gradual improvements in service quality were observed, bringing tangible benefits to the citizens of Madagascar. But SAI Madagascar didn't rest on its laurels. Recognizing the importance of continuous improvement, they established a "methodology cell" dedicated to enhancing the impact and effectiveness of their audit work, ensuring sustained progress and excellence in their endeavors.

Looking ahead, SAI Madagascar remains committed to its mission of promoting transparency, accountability, and good governance. Through collaborative partnerships, diligent audits, and a steadfast commitment to excellence, SAI Madagascar continues to make a lasting impact on the governance landscape of Madagascar, driving positive change for the benefit of citizens.



Picture 4. Main production site of the JIRAMA national company.

4 Beneficiaries and Integration of Gender Equity

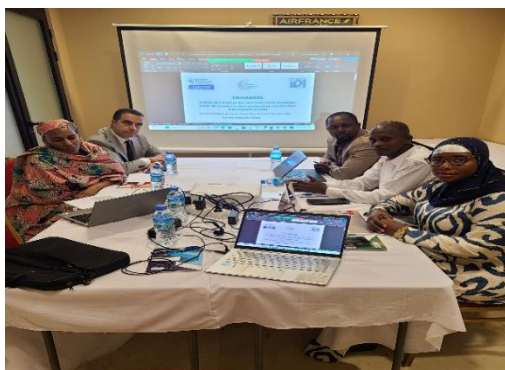
In total 138 persons took part in programme organized trainings and events in 2023 (see Table 6). For the specific country projects, the figures are reported in country reports.

Table 6 Participants and female rate in programme organized activities (online and onsite)

Event	Female	Male	Total
11.04.2023: PAP-APP programme workshop and partner seminar 2023	4	6	10
18.10.2023: Online Workshop on Enhancing Emergency Preparedness in Challenging Contexts – Effective Response	33	21	54
14-17.11.2023: PAP-APP and GSAI Management of peer-support	30	33	74
Total			138

In the country projects, gender and equal rights have been addressed in the following ways in 2023:

- SAI Madagascar has rolled-out training of all staff in gender sensitivity. The SAI Madagascar trainers have subsequently localized the training material and have conducted trainings for the staff of two Financial Tribunals (regional offices) and planned trainings for the remaining three in 2024. The SAI considers gender aspects systematically in annual audit planning. It sent two participants to AFROSAI’s Women Leadership Academy in 2023.
- SAI Gambia completed a gender diversity and inclusion (gdi) study in 2023, and a gdi policy and strategy will be developed in 2024.
- SAIs Guinea, Madagascar, Niger, and Togo embarked on audits of a Gender, Diversity, Inclusion related topic. The audits are expected to be finalized and reported in 2024 except for Niger due to its suspension in the aftermath of the Coup d’etat there in July 2023.
- SAI Somalia is currently developing Gender Mainstreaming Strategy and Action Plan, expected to be completed in 2024.



Picture 5. Peers and SAI Guinea staff planning a GDI audit.

5 Lessons Learnt and Updates on Evaluation Recommendations

There is an ongoing evaluation of the PAP-APP programme by Ernest and Young. The inception report is approved, and the evaluators are currently in the inquiry and data collection phase. The final report is expected by the second quarter of 2024.

The last external programme evaluation was done in 2020. The report main findings can be found here: [Evaluation of the Accelerated Peer-Support Partnership \(PAP-APP\) Programme \(idi.no\)](#). There were several recommendations. At the end of 2022, all recommendations have been addressed (see appendix IV).

Lessons learnt at the programme level and country projects since 2018 are shown in appendix III.

- Country projects Steering Committees require follow-up and active engagement by members to function well, and their expectations to overall project governance needs to be clarified among partners.
- Professional development for auditors needs to carefully consider the candidates ability to meet the requirements of the course. Several staff of SAIs supported bilaterally were enrolled and got extra support to complete the PESA-P programme, but several failed to be eligible for the exam and most did not pass the exam. A possible approach is to start professional training with a smaller group of staff.
- To make the SAIs adopt an open communication policy is a long reaching process that might be accelerated by implementing small scale actions that would contribute to increasing transparency in the short term, like website, Facebook accounts, press conferences, etc.
- Institutionalization of key strategic management practices (annual planning, monitoring and reporting) is challenging for most SAIs, and needs continuous guidance and support to succeed.
- Support to roll-out of ICT tools and systems takes time and adoption in an organization need to be constantly stimulated. Support to ICT-governance and change management must be integrated with support to ICT-tools and systems. It should be considered to make support to ICT infrastructure conditional on an effective governance, including clear responsibilities assigned and routines and procedures in place.
- Sub-standard laptops are often delivered in challenging contexts, and this is a major risk to be considered when supporting procurements of ICT-hardware.
- To ensure impact, SAIs need support to put in place a procedure to follow-up audit recommendations. Many SAIs have inadequate follow-up procedures.

- Long-term engagement of peers who gain SAI staff's trust and acquire context knowledge is a key success factor.
- Being a critical friend of SAI leadership can work well. This includes to respectfully disagree with SAI leadership, if necessary, but accept that they take the ultimate decision. This approach can work in building trust between advisers and SAI's leaders in the long run.
- Online and hybrid workshops require clear roles for handling technical tasks and good plans and preparation for handling group work especially.
- It is possible to use the SAI's existing systems to develop simple digital tools for audit planning and operational planning and monitoring and to train champions within the SAI to drive the process with peer guidance. This ensures stronger accountability across both corporate and audit units within the SAI.

6 Environmental Concerns

To minimize emission of CO₂, the programme has sought to establish good online communication to avoid unnecessary long-distance airplane travels. In 2020 and 2021 this was expedited due to the covid-19 travel restrictions. The SAIs were supported with ict-tools and internet and online meetings were increased. The PAP-APP SAIs were partly prepared for the situation, as all SAIs were given a conference phone, and an effort was done in 2019 to provide continuous remote support and joint work with screen sharing.

In 2023 the programme conducted a hybrid workshop in Paris and online for providers and SAI staff, enabling many to participate online. Furthermore, trainings and steering committee meetings were held online. The reduced CO₂-emissions due to more use of online tools has not been estimated, but this is likely to be significant.

7 Risk Management

Risks have been identified and managed at both programme and project level:

- Programme general risks were identified by the partners and set in the programme document. These are risks related to the support to be provided, and risks related to our partner SAIs. These risks are analysed and discussed regularly in programme team meetings, and key issues are raised in programme Steering Committee meetings.
- At the project level, country specific risks are set in the Cooperation agreements. These are to be addressed by the country project teams regularly and reported on to the country level Steering Committee.

At the programme level, the main challenge in 2023 has been securing sufficient staff time and resources to execute planned activities. In all three partner organizations the staff are giving a high priority to ensuring country projects succeed. An action taken was to provide some salary contribution to a dedicated position in CREFIAF for PAP-APP. Furthermore, additional IDI staff was mobilized to contribute to country projects when one staff left IDI in 2nd part of 2022.

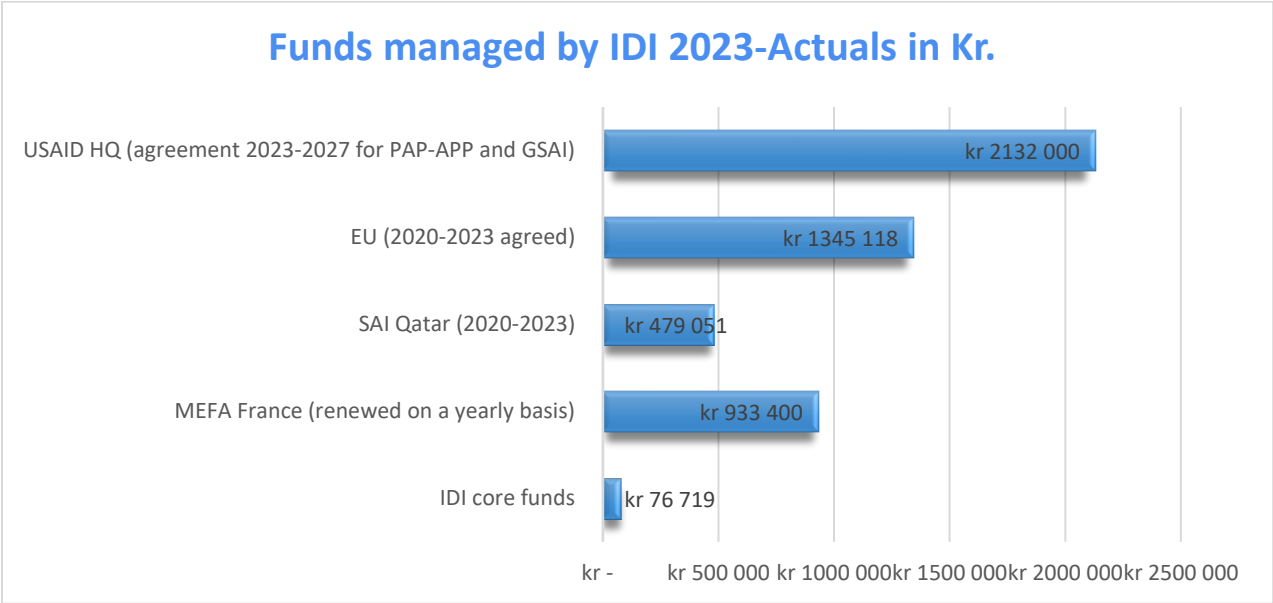
There has been no new clear violations of SAI independence among the PAP-APP SAIs in 2023. However, the risk of lack of independence for the SAIs is still regarded as high due to examples, such as the removal of Heads of SAIs. In Niger, since the military take-over in July 2023, the SAI has not received any clear direction from the authorities. The SAI is awaiting a new law to fully define the SAI and assign it roles and responsibilities. Therefore, the SAI has been dormant since July 2023. Our cooperation with them is currently suspended due to sanctions placed on the country by some donors including the EU.

For a full list of the risks, measures taken and status by the end of 2023, please see appendix II.

8 Financial Report

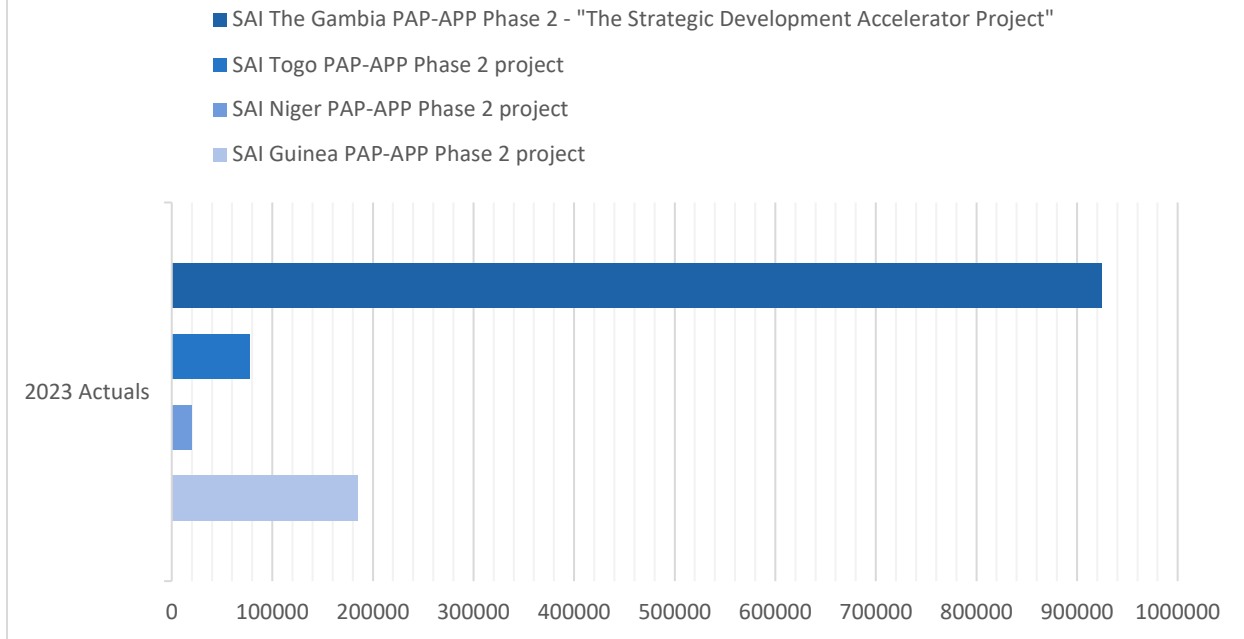
The phase 2 programme financial report for 2023 is shown in Appendix IV. Please note that the financial report does not show *in total* how much has been spent per SAI project, as direct staff costs and indirect costs have not been allocated to each SAI.

Funding was provided by the Ministry of Europe and Foreign Affairs of France, European Union, USAID, SAI Qatar, SAI Latvia, Irish Aid, and IDI core funds.



In 2023, the total costs excluding in-kind contributions were Kr. 4 966 288 equivalent to about USD 470 300. This is 6 percent lower than the revised budget. The expenditure related to the country project work, in The Gambia, Guinea, Niger and Togo as well as programme activities.

Delivery costs per country project funded by PAP-APP programme in Kr.



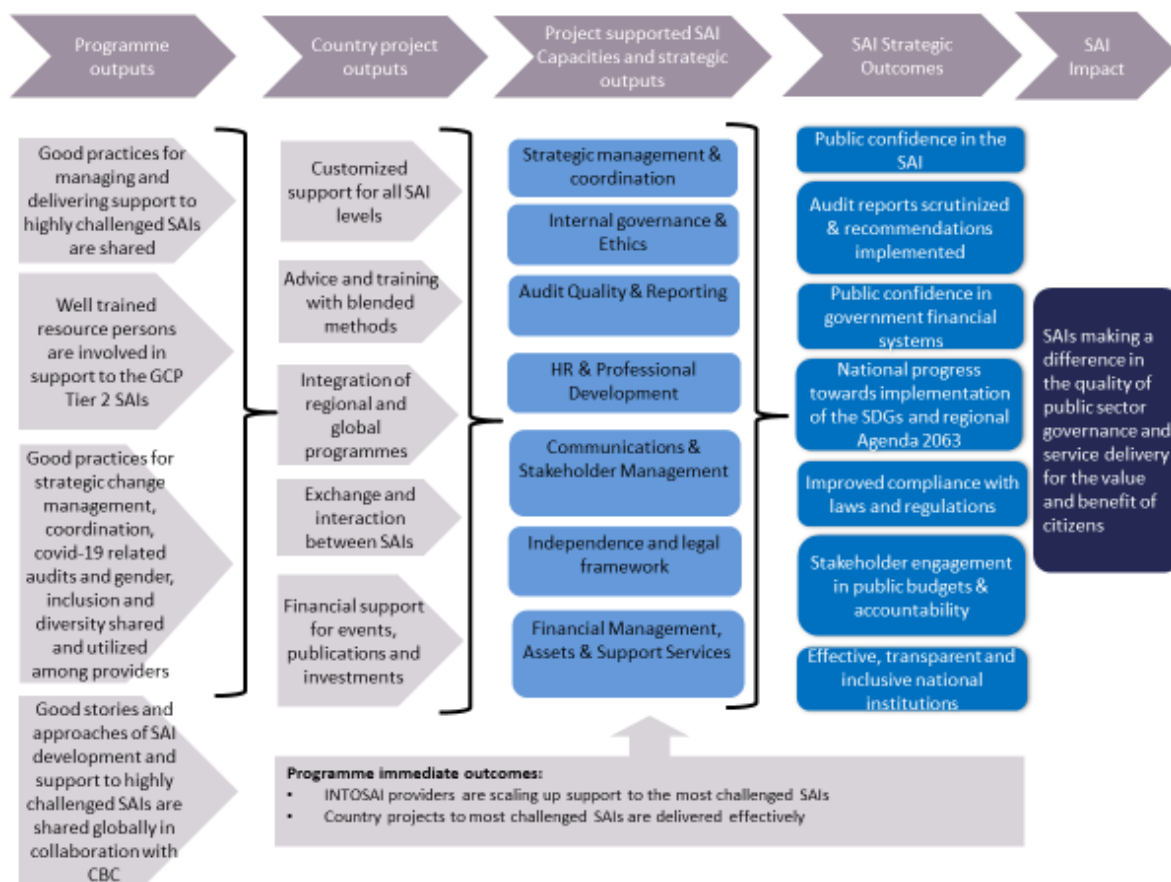
Peer-partner SAI resource persons In-kind contributions for 2023 were estimated at Kr. 1,681,912. This is a 10 percent rise on the actual in-kind contribution in 2022. This is encouraging as it demonstrates that the Peer-partners are increasing the quantity but also possibly the quality of support as the Peers gain more experience.

Appendix I: Programme 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 will have their own result framework, depending on the prioritized needs of support and ambitions of the SAI.

Figure 2 Accelerated Peer-support Partnership programme phase 2 result framework.



Appendix II: Programme Risk Register

RISKS RELATED TO THE ROLE AS A PROVIDER OF SUPPORT TO THE PAP-APP SAIS AND SOME STRATEGIES TO DEAL WITH THEM

Risks	Specification and examples	Risk mitigating measures	Actions taken to date
Hard to recruit resource persons with sufficient experience and competencies needed in the challenging environments.	<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 	Resource persons s stronger SAIs recruited for new projects, as for Gambia. DRC and phase 2 support to Guinea, Niger, and Togo.
Status at end 2023 Low risk given available resources persons for most projects.			
Lack of understanding and adoption to the local context.	<ul style="list-style-type: none"> Limited previous experience in the country Funding only for a few years Global goods material not suitable 	<ul style="list-style-type: none"> Country visits with focus on mutual understanding Partner with organizations present in the country. Critical and flexible use of global/regional goods and standards. Seek long-term funding mechanisms. 	Experience sharing workshop raised this challenge for discussion. Training in PDIA approach emphasizing customization and search for locally fit solutions. More in-country presence to increase context understanding.
Status at end 2023 Ongoing challenge as country context training not done systematically.			
Ability to be physically present and continuously clarify	<ul style="list-style-type: none"> The PAP-APP Partners' intentions and/or requirements are misunderstood. 	<ul style="list-style-type: none"> Frequent phone and online contact if basically remote support and short-term missions. 	Travels resumed and continuous hybrid and online support provided.

Risks	Specification and examples	Risk mitigating measures	Actions taken to date
<p>misconceptions and unblock issues.</p>	<ul style="list-style-type: none"> • Activities get stalled due to misunderstandings. 	<ul style="list-style-type: none"> • 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. 	<p>Still challenging to keep regular contact in some countries.</p>
<p>Status at end 2023 Ongoing challenge in some countries, but risk lower.</p>			
<p>Lack of donor funds for scaled-up long-term support to the SAIs.</p>	<ul style="list-style-type: none"> • Some countries not prioritized by 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 	<p>Country specific guidance on donor engagement, as in Guinea, Togo and DRC. Fruitful dialogue with AfDB on funding to AFROSAI-E and CREFIAF. At country project level especially seeking to enable SAI systematic engagement of partners, but limited success.</p>
<p>Status at end 2023 Systematic engagement of technical and financial partners at country level is an ongoing challenge for several SAIs. Long term-support not yet established for some SAIs and still a key risk. AfDB is funding AFROSAI-E and CREFIAF to support SAIs in their regions.</p>			
<p>SAI leadership and commitment to change.</p>	<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, through SAI level Cooperation agreements and annual meetings. • Annual SAI reporting on progress 	<p>All planned risk mitigating measures implemented. Ad-hoc Steering Committee meetings considered.</p>

Risks	Specification and examples	Risk mitigating measures	Actions taken to date
		<ul style="list-style-type: none"> • Arrange top management seminar annually devoted to change management issues. 	
<p>Status at end 2023 General good commitment among SAI leaders, although some struggles to prioritize and implement agreed activities.</p>			
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. • 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"> • High degree of presence and continuity to ensure effective communication and coordination of activities. • Set milestones which ensure incremental achievements towards expected outcomes. • Resources spent on ensuring a coordinated approach with other development partners and national development efforts. • Seek flexible funding arrangements and flexible plans. 	Planned risk mitigating measures executed.
<p>Status at end 2023 Some SAIs struggle to manage the project and coordinate internally. Planning culture and understanding of milestones are long-term challenges.</p>			
Lack of SAI independence, limited action or power of the Parliament and unfavourable external pressure.	<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 	<ul style="list-style-type: none"> • Clarify that the PAP-APP Partners cannot guarantee the quality of the audit as this is mainly under 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 	Support to stakeholder engagement for most SAIs. Partnerships with country donors for example in Niger after the Coup. Collaboration with IDI Independence programme when needed, such AG removal in Sierra Leone.

Risks	Specification and examples	Risk mitigating measures	Actions taken to date
	resistance among influential elites.		
Status at end 2023 Ongoing challenge for the SAIs given their country situation. Seems increased risk, as seen be removal of AG in Sierra Leone and reporting challenges in Madagascar as well as the restrictions placed on the operations of the SAI in Niger after the Coup in July 2023.			
Lack of qualified and motivated staff and managers, and lack of incentives for performance in the partner-SAI.	<ul style="list-style-type: none"> Flawed recruitments and nepotism Inefficiency and low productivity The best staff quit. Staff busy with personal issues during office time. Support to enhance capacity and performance not regarded as important. 	<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. 	Many SAI staff involved in support activities in the larger projects. Organizational support provided, but limited power to address lack of incentives.
Status at end 2023 Ongoing challenge for the SAIs given how they are set-up and funded in the different countries.			
Lack of physical structures and financial resources in the partner-SAI.	<ul style="list-style-type: none"> Office accommodation not appropriate. No cars for fieldwork. Electricity break-down and unstable internet. Limited capacity by the SAI to manage and utilize investments. SAI not prepared to receive and manage potential donor funding directly 	<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. Guide the SAI to present needs for support well and engaging financial donors to support infrastructure needs. Consider support to the SAIs in strengthening financial management and capacity for managing funding. 	Advice for the SAIs to engage development partners and develop projects addressing these problems.
Status at end 2023 Ongoing challenge for the SAIs given their country situation and available government funding.			

Risks	Specification and examples	Risk mitigating measures	Actions taken to date
Donor funding is available in many countries, but still a challenge for the SAIs to present well these needs and follow-up before they can receive funding.			
Weak internal financial management and several opportunities for fraud and corruption among staff in the partner-SAI.	<ul style="list-style-type: none"> • Uncertainty of budget responsibility and control • Staff and managers involved in corruption. • Distorted funds in the SAI. 	<ul style="list-style-type: none"> • The risk must be on the agenda in all agreements and major meetings in during the cooperation. • Support to financial management and internal governance should be offered or facilitated. • Support to external audit of the SAI. 	No specific actions taken across SAIs. Support to financial management included in DRC and South Sudan.
Status at end 2023 Ongoing challenge for the SAIs given their current capacities and limited ability to manage funds independently.			
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"> • If unsecure situation, consider meeting outside the country. • Flexible plans. • Capacity development should involve a critical mass of staff to not be vulnerable to unexpected changes. 	Flexible dates for visits and adjustment of milestone dates.
Status at end 2023 No major security challenges in the countries. Reduced government funding is a problem for several SAIs.			

Appendix III: Lessons Learned Register

Listed below are lessons identified by both the programme team and the findings and recommendations of the external evaluation. To avoid repetitions, evaluation findings are only included if they come in addition to the programme identified lessons learned. For a complete list of the evaluation recommendations and follow-up actions, see appendix IV.

Supporting SAI Audit Capacities and Results

- I. Publication of audit results cannot be taken for granted for SAIs in challenged contexts, although they may have the legal mandate for it.
- II. To make the SAIs to adopt an open communication policy is a long reaching process that might be accelerated by implementing small scale actions that would contribute to increase transparency in the short term, like website, Facebook accounts, press conferences, etc.

Supporting SAI Strategic Management

- III. To ensure sustainability of strategic management capacity and other skills in the SAI acquired in phase 1, there is a need for continuous follow-up and mid-term reviews of strategic plan implementation (refer to evaluation recommendation 3).
- IV. Institutionalization of key strategic management practices (annual planning, monitoring, and reporting) is challenging for most SAIs, and needs continuous guidance and support to succeed.

Supporting SAIs to Plan and Mobilize External Support

- V. One of the focus areas of the PAP-APP programme has been supporting the partner SAIs to hold regular external support group meetings. However, almost all the SAIs struggled to make this happen, primarily due to inexperience and lack of confidence in arranging such meetings. The project managers could have taken a more active role initially, such as arranging (perhaps even chairing) the first meeting before handing it over to the SAI. It may also have been beneficial to take a more iterative approach to establishing these groups, working out what would be most beneficial to the SAIs at different points in the year.
- VI. The process for developing new project proposals under the PAP-APP programme has proven complex. Many of the partner SAIs have struggled to develop project proposals while completing strategic and operational plans. It may be better to avoid such parallel work, focusing first on strengthening strategic management systems and then developing project proposals.

- VII. While many SAIs are positive to provide peer-support, few are able or willing to lead projects, such as managing funds and commit for years to customize support.

Supporting SAIs in Digitalization

- VIII. Support to roll-out of ict tools and systems take time and adoption in an organization need to be constantly stimulated. Support to change management must be integrated with support to ict-tools and systems.

Overall Support Approach

- IX. The sort of ambitious, in-depth support the PAP-APP and bilateral support projects are trying to provide requires significant human resources to succeed. Ideally, each project should have a dedicated project manager supported by peer teams with a certain number of person-days available. This would enable the peer teams to spend more time embedded in their focus SAI and help unblock issues. This could also allow for better understanding of the SAI's culture and context and for reducing the impact of inconsistent engagement by SAI staff between visits, as well as contributing to quality of plans and more active engagement with potential partners.
- X. Dedicating time to customise and iterate support has been critical for success in the bilateral support projects. Within the PAP-APP programme, there was perhaps too much emphasis early in the year on developing templates for different stages of the projects. A better use of that time would have been to ensure there was a common understanding of key terms, quality criteria and good examples, and then creating space for the project managers to get input on and share their customisations.
- XI. In-country visits are crucial for establishing the necessary trust and understanding with the SAIs. A planning phase where the activity plan was developed with the SAI and customized to each SAI's priority worked well.
- XII. Support should seek to scale-up use of distance communication technology to enable continuity in project support especially during the covid-19 period where in-country visits are limited. Nevertheless, attention must be paid to "online fatigue" for SAI staff and peers, when possible physical contacts and activities should resume.

Use of Peers in Providing Support

- XIII. Facilitation approach is key to ensure ownership and SAI-led processes. However, training of peers is critical to build an understanding among peers on how to in practice act as a partner and enable SAI-led and SAI-owned processes.
- XIV. Some peers are unable to participate at the level expected, primarily due to competing obligations within their own SAIs. Similarly, PAP-APP has struggled to identify peers willing to

lead projects or components in phase 2. This can be addressed by identifying additional peer SAIs to increase the pool of available peers and to seek stronger commitments that the nominated peers will be able to provide the necessary person-days in accordance with the project schedule. An alternative approach may be to have a categorized roster of strong resource people that can be called on to support specific interventions.

Partnership and Programme Management

- XV. A governance structure with regular Steering Committee meetings seems to be a good basis for empowering partners and enable all to formulate and take part in decisions. Still strategic challenges and limited resources within regional bodies have on occasion prevented them from contributing actively and taking decisions on new strategic approaches.
- XVI. Successful co-working of partners across continents is fully possible using modern cloud-based ict-software but requires people to get used to new ways of working and some technical challenges to be addressed. The competency in using standard ict-software tools varies, and extensive training and guidance is required for many not experienced in systematically using ict-tools.
- XVII. When recruitments are done in partner organisations, criteria and requirements for the recruitment processes must be clear and agreed on beforehand.
- XVIII. Developing an introductory video is helpful for communicating the purpose and approach of the PAP-APP programme, as well as for SAIs to use when having meetings with external partners.

Appendix IV: Status of Evaluation Recommendations, Responses and Follow-Up Actions

The PAP-APP programme was externally evaluated in 2020. See the report and main findings here: [Evaluation of the Accelerated Peer-Support Partnership \(PAP-APP\) Programme \(idi.no\)](#). There were a number of recommendations (see table below). At the end of 2022, all recommendations have been acted upon.

No	Recommendation	Response	Actions	Progress update end of 2023	Status
3.1	The generic implicit Theory of Change should be customised to each SAI and used for Phase 2 to ensure the relevance of the support to each SAI.	Agree. There is a need to improve on the use of ToC in country projects. This can primarily be done by using the SAI strategic plan as the basis for what to support and expected results. In addition, there is a need to consider the political economic context and development and make assumptions on how the changes occur and identify key project interventions.	a) Seek to make the ToC explicit for new country project plans led by the PAP-APP partners. b) Establish training in use of ToC to be included in PAP-APP phase 2 organized trainings for peers and providers, involving also SAI representatives.	a) Made explicit in both Gambia and DRC projects. Although not done for the small-scale PAP-APP projects, the underlying general theory of change from the programme document applies. B) ToC integrated as a perspective in training for peers in Problem Driven Iterative Approach (PDIA) by CABRI.	Closed
3.10	The timing of peer support should be assured by pre-planning the availability of members of the peer team and widening the pool of peer providers.	Agree. A challenge has been less availability in general of some peers to the projects. This can be addressed in several ways, including making it more clear on the requirement when peers are engaged - selecting staff that are available. Closer follow-up of actual contribution in line with agreement. It could be to develop a pool of peers for certain areas, to use for different interventions. This partly exists in AFROSAI-E. A pool may be useful for some areas, but also not so relevant for projects where engagement is needed over years and with country specialisation.	a) Consider a pool for selected phase 2 programme efforts, as back-up resources b) Integrate engagement and follow-up of peer partners in experience sharing with providers c) Establish system for sharing of dates for events better d) Establish use of project calendars for larger projects, to ensure effective and predictable planning of peer engagements	a) Considered, but country specialized advisors seem best and necessary to ensure dedication and enough time. B) Done c) Done mainly through joint calendar d) Done	Closed

No	Recommendation	Response	Actions	Progress update end of 2023	Status
3.2	The PAP-APP phase 1 approach is inherently efficient and cost-effective and should be maintained in Phase 2.	Agree. The same principles of capacity development have been set for phase 2 programme and country projects.	No further actions.		Closed
3.3	Though SAIs have taken on board the advice and proposals of their Peer Teams, the sustainability of their new strategic management capacity will depend on follow-up support in Phase 2 and at least one further round of medium-term planning.	Agree. This will be incorporated in phase 2 project plans and agreements.	No further actions.		Closed
3.4	Project Support Groups in which all donors and potential donors are willing to meet quarterly with the SAI do not suit the political realities or SAI strategies for dealing with external stakeholders in some countries, and alternative means should then be found to ensure regular transparent coordination (see recommendation in the report on Component 1, and in section 6.2 below).	Agree. Alternatives are bilateral meetings, or meetings organized by the provider of support if acceptable for the SAI.	No further actions.		Closed
3.5	Meetings with development partners (DPs) could also be arranged ad hoc when the SAI has something to present, such as a new Strategic Plan, mid-term review or project proposal.	Agree. But such flexibility must not lead to little interaction in the PSGs or with DPs. When meetings are not set regularly, there is a risk of lack of continuity and progress. The SAIs are often operating a lot ad-hoc in general and with limited implementation abilities.	No further actions.		Closed

No	Recommendation	Response	Actions	Progress update end of 2023	Status
3.6	The importance of gender equality should be advocated with emphasis. If this is controversial in countries having contrary cultural traditions it will need to be advanced with care and awareness of potential reactions. Performance indicators need to be defined more precisely and applied consistently.	Agree.	a) Support to SAI gender actions and audits to be developed as a part of the phase 2 programme, to be considered by each of the country projects. B) Indicator for gender and inclusion to be developed, to be considered in new projects.	a) Done b) Done	Closed
3.7	Monitoring of PAP-APP projects may be integrated with monitoring of SAI strategic and operational plans, as recommended for Phase 2 projects, to consolidate SAI ownership and save administrative time.	Agree. This is set clearly as a principle for phase 2 projects in the programme document.	No further actions.		Closed
3.8	In future partnership agreements the division of roles and responsibilities should be clearly spelt out together with business procedures.	Agree. This is to be incorporated in the phase 2 partnership agreement between IDI, AFROSASI-E and CREEFIAP. In country projects, this can be set in a project management routine. For a new round of GCP Tier 2, this can be done in new partnership agreements.	a) To be set in phase 2 partnership agreement. B) To be clarified in new country projects where needed	a) Done b) Done	Closed
3.9	The partners should look further into the reasons for underspending and learn the lessons for Phase 2.	Disagree. This has been analyzed in the report for 2019.	NA		Closed

No	Recommendation	Response	Actions	Progress update end of 2023	Status
3.11	As auditors are not experts in capacity building, strategic planning and organisational development the SAIs need also that kind of support and advice from experts in these areas.	Agree, but this recommendation does seem to not take into account that personell and peers with such experiences were recruited and mobilized. Building competencies in these areas is prioritized in the phase 2 programme.	No further actions.		Closed
3.12	Distance communication technology should be extensively used also in Phase 2 in line with the global response to climate change.	Agree. This should be prioritized in phase 2 projects, but there may be varying degrees of doing this. Phase 2 programme could share ways of doing this between projects.	1) Consider enhanced use of and support to ict-tools in phase 2 projects 2) Prepare the PAP-APP SAIs for benefitting from INTOSAI funding for ict through covid-19	a) Done b) Done for several of the SAIs	Closed
3.13	If possible, the IDI Bilateral Support Unit should be expanded to allow country specialisation of its advisers.	Partly agree, but it should also have considered AFROSAI-E and CREFIAF. Country specialization is important. In PAP-APP this has been embedded in how managers are responsible for a limited number of country projects over years. Further country and context understanding could be developed more systematically.	1) Plan staffing of new projects in a way giving time for project managers to build country and context specialization, and integrate this in project activities and training of peers	1) Done	Closed

Appendix V: Phase 2 Programme Financial Report 2023

See separate file