



BILATERAL
SUPPORT

APPENDIX
IDI PERFORMANCE AND
ACCOUNTABILITY REPORT
2021



A. Objective

To ensure that the most challenged SAIs are assisted and are improving their performance.

B. 2021 Performance Summary

Bilateral support can be defined as multiyear support to strengthen the professionalism, performance and independence of an SAI, considering its unique needs, opportunities and context.

Bilateral support is provided in partnership with regional organizations and peer SAIs. IDI is the main responsible for bilateral support to the SAIs of Somalia, South Sudan, Madagascar, The Gambia and DRC. For these SAIs there are specific donor agreements and larger multiyear projects established. In addition, IDI works with partners providing tailored support of a smaller scale to the SAIs of Eritrea, Zimbabwe, Togo, Guinea, Niger and Sierra Leone. This is done under the umbrella of the Accelerated Peer-support Partnership (PAP-APP) programme. This programme was established in 2018 by IDI, African Organisation of English-Speaking Supreme Audit Institutions (AFROSAI-E) and African Organisation of French Speaking SAIs (CREFIAP) to support SAIs in challenging contexts. The programme name highlights the core characteristics of using peers for technical support and delivering support in partnerships.

In 2021, we have seen the delivery of some important audit results through support, especially the audit of emergency funding in South Sudan and the annual audit reports in Madagascar and Somalia. In the Gambia, the SAI was also supported to make a citizen friendly report of the annual audit findings. However, some SAIs have struggled to publicise their audits. In 2022, there is a need to work closely with the SAIs and partners to promote the SAI's right to publish reports and protection of Heads of SAIs. Furthermore, there is a need to ensure strong support to those capacities that are critical for the delivery of audit results of all the SAIs under the PAP-APP umbrella, enabling the SAIs to expand the audit coverage and succeed in adding value in their country as envisioned by their new strategic plans.

Somalia Bilateral Support ("the OAGS Peer Support Project")

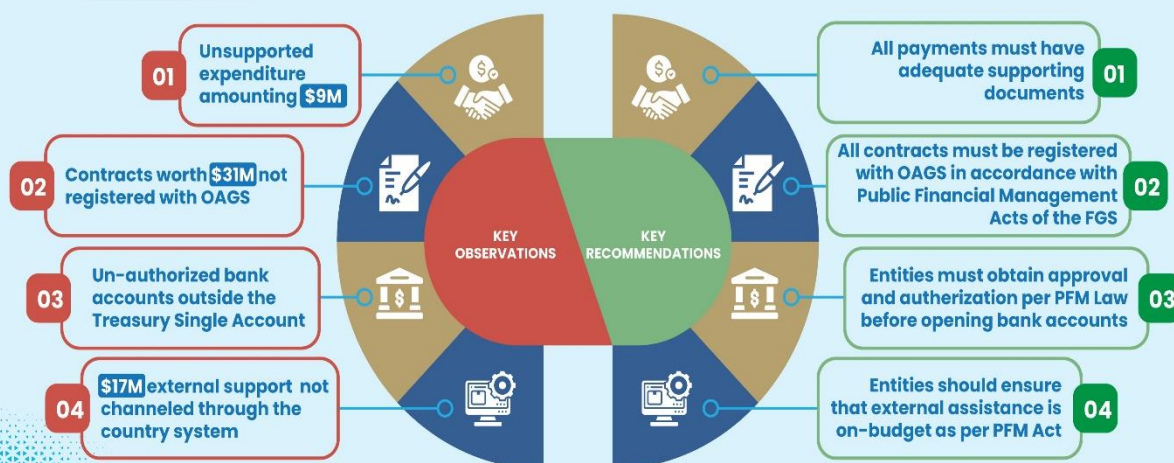
In 2021 support has been provided to SAI Somalia's work in all six goals of their strategic plan, in close partnership with AFROSAI-E and consultants funded by the European Union (EU) and the World bank (WB). Relating to audit capacities and results, on-the-job support was provided to the consolidated financial and compliance reports in particular. The project also organized hybrid training for most auditors in financial audit methodology and quality control. This was important to address gaps arising from an independent quality assurance review conducted in 2020.

In spite of the ongoing pandemic and a very challenging political situation in Somalia, the SAI was able to report and publicly share two special audit reports in addition to the annual compliance and financial audit reports of the Federal government. However, the actual impact of the audits relies on an improved political situation, an Executive dedicated to improving public financial management and a more active Parliament. The project has through the new funding agreement with the Norwegian embassy prioritized more resources to engage stakeholders and stimulate the impact of the audits in the next years.



HIGHLIGHTS OF THE ANNUAL COMPLIANCE AUDIT REPORT 2020

Entities: **25**
 Embassies: **3**
 Total findings: **209**
 Total budget for 2020: **\$685M**
 Audited budget: **\$287.8M**



f @oagsomalia

Picture 1 SAI Somalia summary of the compliance audit report of 2020 financial year

South Sudan Bilateral Support (“the NAC Strategic Change Project”)

In South Sudan, the SAI was supported, through hybrid trainings and on-the-job guidance, in conducting an audit on emergency funding by the IMF, which was critical in enabling additional funding to the Government of South Sudan experiencing a disturbing fiscal situation. The audit report was completed and submitted to the President with support from IDI and peers from SAI Kenya. According to the IMF¹, “publication of the audit by the Auditor General on the use of the first Rapid Credit Facility funds disbursed in November 2020 marks an important step towards greater fiscal transparency and accountability in the use of public resources. An effective follow-up by the appropriate institutions on the findings of the audit will be essential.” The project will in 2022 through the support to a second audit of IMF emergency funding assist the SAI to follow-up on the recommendations and thereby seek to contribute to impact.

Through the project, a dedicated team from SAI Norway has worked closely with a team in SAI South Sudan to start an audit of the petroleum sector, as outlined by the 2018 peace agreement. Progress in the audit has been slow in 2021, due to periods of strict COVID-19 measures as well as delays in accessing data. Completion of the audit is a high priority in 2022. Further, a performance audit of the roads sector is

¹ [IMF Management Approves the Completion of the First Review of the Staff-Monitored Program with the Republic of South Sudan](#)

ongoing supported by a team from SAI Kenya, seeking to address widespread concerns of misused investments for roads as well as sub-standard quality.

To ensure business continuity through COVID19, the project funded investments in ICT tools including laptops, Microsoft 365, phones and internet modems. The SAI was also guided in developing ICT policies and asset management tools. A new round of ICT-investments will be rolled out in 2022 based on the lessons learned in 2021. This is expected to enhance the quality of audits, as well as efficiency and motivation among staff.

The project also supports professionalization of auditors. In 2021, eight staff enrolled in the global Professional Education for SAI Auditors (PESA-P), which provides professional education and certification for SAI staff in the areas of financial, compliance and performance audit. A professional development plan is also under development with support from AFROSAI-E and SAI Kenya.

A new website has been developed, enabling the SAI to present more of its work and have a more professional profile. The official launch by the AG is expected in 2022.



Picture 2 SAI South Sudan Auditor General and staff receiving new laptops in July 2021, Juba headquarter.

Madagascar Bilateral Support (“TANTANA”)

The TANTANA project funded by the United States Agency for International Development (USAID) is a large-scale project involving support to key audits, jurisdictional controls, internal governance, legal framework, digitalization, professionalization and HR and communication. 2021 was the first full year of the project and the main objective was to ensure a smooth start by establishing the necessary organization, routines and networks. Even though most support was provided online, a large number of SAI staff (120) were involved in activities related to audit, internal governance, SAI gender actions and communication capacities. The female participation was better than expected, around 45 %. Furthermore, all peer partners were active, including resource persons from SAI France, Norway and Morocco.

The country and the SAI were in periods of 2021 heavily affected by the pandemic. The project prioritized support to areas especially relevant in the situation:

- With the support of the peers, the SAI conducted four audits related to COVID-19 funds and measures. The audits are completed and are expected published in early 2022. The interaction with the Malagasy

auditors seems to have both strengthened their professional skills as well as led to a higher quality of the audits including application of international standards and good practices.

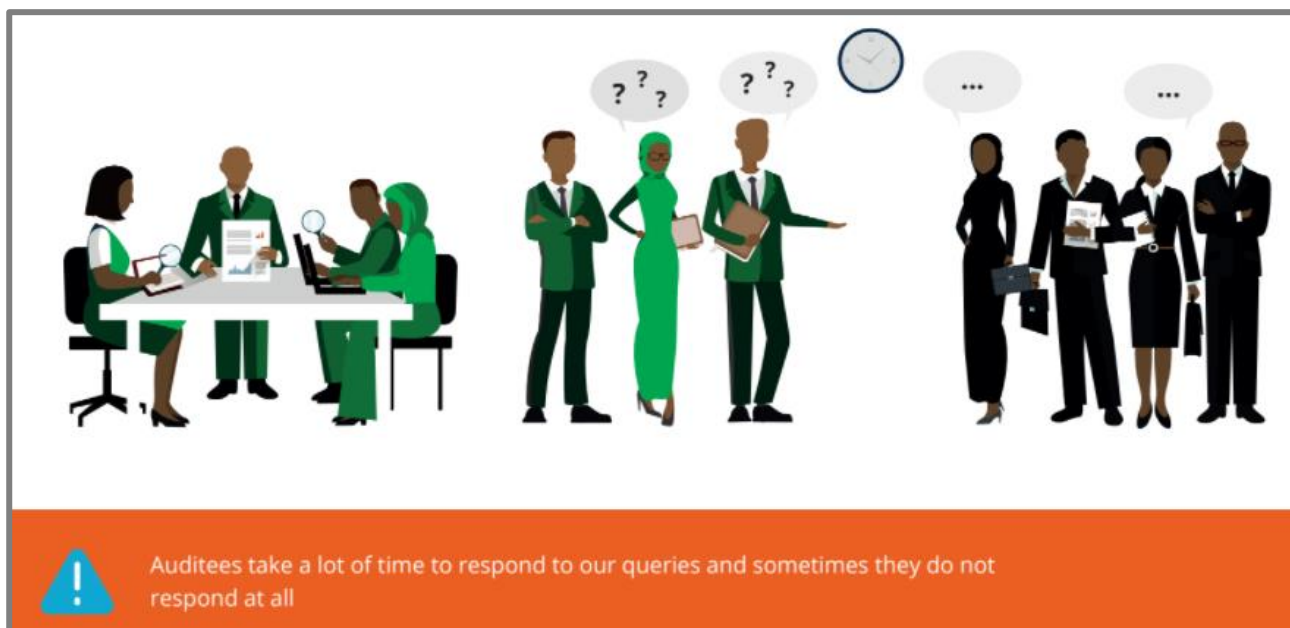
- The project has delivered ICT equipment, to ensure connectivity and working capacity for the SAI. This seems to have had an immediate positive effect, enabling more secure platform for managing and sharing data, communication and collaborative work. In the long term, it will facilitate the introduction of digital audit tools.

Overall, the project is progressing on the right track and is already contributing to the achievement of the strategic outcomes in the SAI strategic plan for 2020-2024. With a greater country presence in 2022 the areas of support are expected to expand, including to jurisdictional controls, strategic management and independence.

The Gambia Bilateral Support (“the NAO Audit Constellation Project”)

The project has progressed well in its first year, particularly in the areas of citizen-friendly communications and auditing of emergency funds. The SAI developed and launched its first simplified audit report in March 2021. The report was developed in collaboration with a local civil society organization, Gambia Participates, and the launch included stakeholders from across government, civil society, and the INTOSAI community. More citizen-friendly products like this were developed and delivered as the year progressed, including annual performance highlights for the website, various infographics for twitter, and a visual summary of a performance audit on emergency obstetric care.

The SAI also submitted the first set in a series of audit reports on the Government of The Gambia’s COVID-19 response. The findings highlight a wide range of procurement, distribution and documentation issues, and is expected summarized in another citizen-friendly report.



Picture 3 Snapshot from SAI Gambia’s first-ever simplified audit report

Accelerated Peer-Support Partnership (PAP-APP) programme

The PAP-APP programme is organised in two phases; Phase 1 supports the SAIs to assess their 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 SAIs to implement these new strategic priorities, through dedicated country projects by various providers of support and an overarching programme ensuring quality and synergies between country projects.

In 2021 the main priority for the PAP-APP programme was to enable the SAIs of Togo, Guinea and Democratic Republic of Congo (DRC) to mobilize scaled-up support based on their strategic plan, and to enable the SAIs of Zimbabwe and Sierra Leone to finalize their strategic plans and secure long-term support for these. This would enable all the nine SAIs selected in the Global Call for Proposals Tier 2 to succeed in the phase 1 of support.

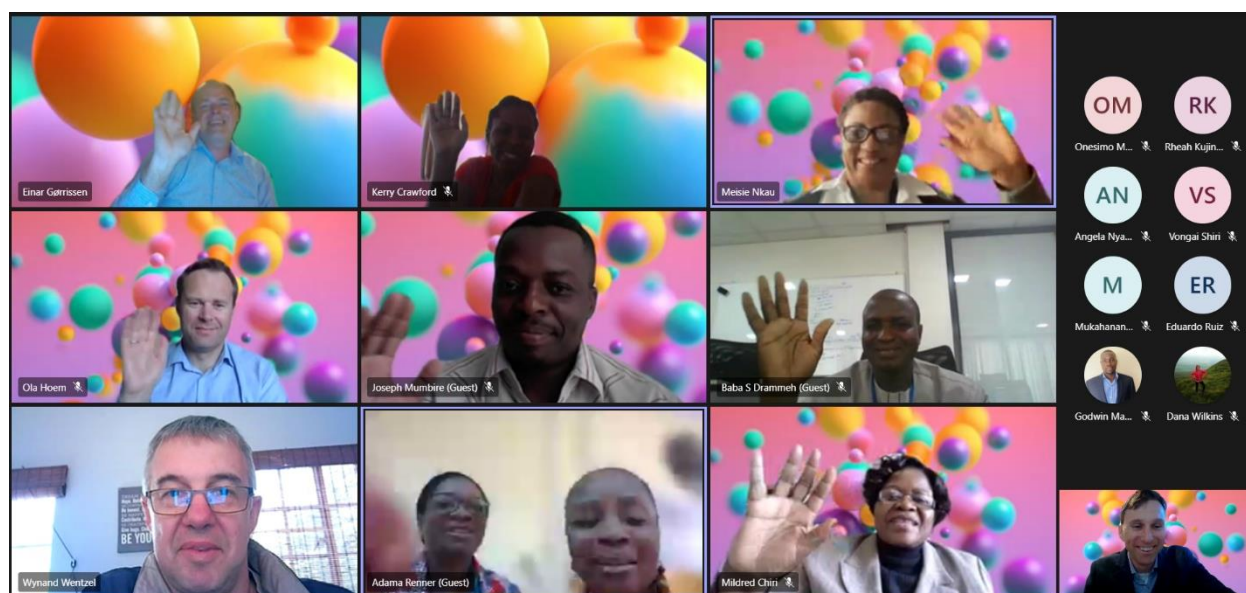
By the end of 2021, all the nine SAIs have finalized 5-year strategic plans and have received some support established for the successful implementation of these. It still varies how extensive the support projects are, and to what extent the needs of the SAIs are met. The main challenges are finalization of expected funding agreements with the African Development Bank for scaled-up peer support to the SAIs of Togo, Guinea and Eritrea. In addition, several proposals by the SAIs for funding of critical infrastructure needs are not met, including office accommodation in Madagascar and Togo, and regional offices in the DRC.

For the following countries support is established emerging from the initial PAP-APP phase 1 support:

- **DRC:** an IDI-led peer project for 2022-2025 has been funded by Norwegian Agency for Development Cooperation (Norad). Key peer partners are SAI Tunisia, Sweden, Hungary and Senegal. In addition, the WB is establishing supplementary support to the SAI through a Public Financial Management (PFM) programme.
- **Eritrea:** AFROSAI-E is the main partner of the SAI in a peer support project currently funded by PAP-APP funds and AFROSAI-E core funds. AFROSAI-E has applied to African Development Bank (AfDB) for funding for increased country presence and expects clarity on this in 2022.
- **Madagascar:** A large scale project funded by USAID is ongoing with IDI as lead implementation partner and SAI Norway, France and Morocco as peer partners. In addition, EU, United Nations Development Programme (UNDP), and WB provide ad-hoc support for training and financing certain audit cost.
- **Niger:** The SAI has an ongoing direct funding agreement with the EU covering key areas of their strategic plan. There is 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 has been agreed with the PAP-APP programme for 2022-2025. CREFIAF is expected to provide additional audit support through funding from AfDB.
- **The Gambia:** Several new projects have been initiated including the comprehensive peer-support project where Foreign, Commonwealth and Development Office, United Kingdom (FCDO) funds IDI to lead a partnership with AFROSAI-E, SAI Latvia, UK, Sierra Leone and Kenya as peer-partners, and three international NGOs as advisors. The WB is also funding complementary AFROSAI-E support.
- **Zimbabwe:** Funding from SAI Sweden is provided through UNDP to selected areas of their strategic plan. Continued technical support is expected from SAI Sweden which has been a partner over the years, and GIZ may become a new partner. AFROSAI-E will continue to support in key areas, but the extent of it depends on approval of funding from the AfDB.

For the other SAIs, there are small-scale projects initiated based on the strategic plans, but still a need to continue efforts in 2022 to ensure scaled-up support for successful implementation of the strategic plans:

- **Guinea:** AfDB has allocated funding for digitalization of audit operations, but full implementation of the project is uncertain given the current political situation. A small-scale PAP-APP project for 2022-2025 has been agreed with IDI and CREFIAF. AfDB, USAID and other donors have shown interest for scaled-up support, but the political situation is uncertain and ongoing dialogue will be sought facilitated.
- **Sierra Leone:** FCDO and the WB have over time shown interest and engaged with the SAI directly, which seems to be both the SAI and donors' preferences. The SAI have in principle agreed to a PAP-APP small-scale project for the strategic plan period, but the final agreement has not yet been agreed following the removal of the Auditor General in late 2021.² The dialogue with the SAI continues to establish appropriate support for the successful implementation of the new strategic plan.
- **Togo:** A small-scale PAP-APP project for 2022-2025 has been agreed with IDI and CREFIAF. CREFIAF is expected to establish additional audit support through funding from AfDB during 2022. Furthermore, the SAI has been in dialogue with WB about additional support, and it will be important to stimulate continued engagement with partners.



Picture 4 Closing off phase 1 with the AFROSAI-E SAIs in June 2021

As the SAIs in PAP-APP are shifting to an implementation phase of strategic plans with support of various partners and projects, the programme seeks to ensure quality and synergies across the country projects and partners involved. One strategy is to facilitate quality support through experience sharing and training for providers of support. In 2021 this was done through an event focusing on what is special about supporting SAIs in challenging contexts and what type of competencies are important to ensure success. The programme also seeks to share globally good stories and approaches to support to the most challenged SAIs. In 2021, this included two stories published in the INTOSAI Journal. Furthermore, lessons learned have been shared in INTOSAI Donor Cooperation online events and contributed to the development of the new initiative for support to challenged SAIs, the Global SAI Accountability Initiative (GSAI).

² In November 2021, the INTOSAI secretariat, IDI and AFROSAI-E issued a statement for the reinstatement of the AG in Sierra Leone – see here: [IDI Statement - Sierra Leone](#)

C. Delivery

Partnerships

In kind contribution Bilateral Support
Resource People
SAls of France, Latvia, Morocco, Norway, Kenya, Malawi, Senegal, Sierra Leone, Turkey, United Kingdom <i>Other organisations:</i> AFROSAI-E, IBP, OCP, TI-UK, UNMISS.

IDI's role is to be a “provider of last resort” within the SAI community. In challenging contexts, the experience over the last years is that partnerships are essential to establish peer support. IDI has developed a structure for bilateral support where IDI can take the lead role and financial responsibility, and where this enables SAls with peers to deliver support which would have been difficult if they had to establish projects and operate on their own. In each country project where IDI is engaged, there are partnerships with a regional organization and/or SAls taking part. For instance, in the DRC project being rolled out in 2022, SAI Tunisia, Hungary, Senegal and Sweden are providing experienced and dedicated resource persons, while IDI has the funding agreement with Norad and has the overall responsibility for the project.

Coordination with other providers of PFM support is essential in challenging contexts and is also an approach to address the risk of SAls vulnerability for political pressure. In South Sudan, IDI participates in the PFM working group and cooperates with the United Nations Mission in South Sudan (UNMISS) in the support to the legal reform as well as with other development agencies such as the WB and AfDB who are driving the PFM reform agenda. In Somalia, the project collaborates with providers of support to the Federal Member States OAGs, to ensure harmonized advice at the federal and state level for both legal reform and the use of audit methodology. The Gambia project’s unique structure includes an advisory council made up not only of SAls from in and outside the African region, but also three NGOs: the International Budget Partnership (IBP), the Open Contracting Partnership (OCP) and Transparency International United Kingdom (TI-UK).

Bilateral Support is represented in the CBC working group on Peer-to-Peer cooperation and the one on Auditing in Complex and Challenging Contexts. The work here provides synergies with the country projects and the PAP-APP programme, such as for the training of peer providers and for developing and sharing better ways of supporting the most challenged SAls.

Bilateral Support relies on dedicated donor funding for both the overarching PAP-APP programme and country projects. This funding is provided by the EU, Ministry of Foreign Affairs (MFA) France, MFA Norway, SAI Norway, FCDO, Irish Aid, USAID, Norad and SAI Qatar.

Delivery Mechanisms

Bilateral support is delivered in alignment with the principles of the IDI Bilateral policy. This includes a commitment to contribute to the SAI’s management systems and align all support to the SAI’s strategic and operational plans.

Since 2018, there has been a deliberate effort to collaborate with the SAls in PAP-APP and most country projects through frequent online contact and meetings. Resultantly, collaboration with several of the SAls could continue despite the travel restrictions and COVID-19 measures.

To adjust delivery and ensure relevance for the emerging needs of the SAls, the PAP-APP programme decided in 2020 to add COVID-19 related audits as a prioritized area of support in addition to strategic change management, coordination, gender, diversity and inclusion. In The Gambia, a consultant with the ability to be on the ground was mobilized to work with and guide the audit teams on several audits related

to COVID-19 funds. In Madagascar, a peer team was established to provide online guidance to the SAI on the execution of an audit on the COVID-19 funds.

In the country projects, the SAIs have been offered additional assistance to secure internet connectivity and the use of ICT tools. This is to ensure that the SAIs can continue operating during times of crisis and enhance efficiency through videoconferencing, electronic working processes and archiving, proper analysis of electronic data available, etc. As a result, financial support towards improved internet connectivity was extended to the SAIs of DRC, Madagascar, South Sudan and The Gambia. In the country projects established in 2021, the plans were adjusted to enable greater support to ICT-management and tools, especially in SAI South Sudan and Madagascar where the new equipment has provided a reliable working and communicating platform.

D. Delivery Against the (Updated) Operational Plan

IDI updated its 2021 plan in June 2021. The following table reports delivery against this plan.

Component and Initiative	Prior Achievements (Up to 2020)	Plan 2021 (Updated)	Actual Delivery 2021
COMPONENT 1: Bilateral Support general management			
	<ul style="list-style-type: none"> External evaluation completed and follow-up actions defined SAI Madagascar project assessment and planning done SAI Gambia project assessment and planning done 	<ul style="list-style-type: none"> Revise Bilateral Support policy and implement other key measures for developing the bilateral support unit, working methods and procedures Assess new requests for support 	<ul style="list-style-type: none"> Bilateral policy review initiated New system for consolidated planning, budgeting and financial reporting implemented Assessment of request from SAI Kyrgyzstan initiated
COMPONENT 2: Support to the Office of the Auditor General of the Federal Republic of Somalia			
OAGS Peer-support project 2018-2020 (closing)	<ul style="list-style-type: none"> Improved financial and compliance audit reports submitted to Parliament ICT-audit basic training completed, and pilot audit initiated Quality assurance completed Revised strategic plan for 2021-22 developed Plan for professional development developed Audit act approval in Parliament (signing by President remains) Project evaluation completed 	Final report and closing of project	<ul style="list-style-type: none"> Funding extended to end of 2021, and utilized for the phase 2 project (see below) Final report due in Q2 2022
OAGS Peer-support project Phase 2 2021-2022	<ul style="list-style-type: none"> Planning done and funding application sent 	<ul style="list-style-type: none"> Support to prioritized areas for peer support, including annual audit planning and execution, ICT-audit, strategic 	<ul style="list-style-type: none"> New funding agreed with the Norwegian embassy in Nairobi for 2021-2025, and peers mobilized for all main areas of support

Component and Initiative	Prior Achievements (Up to 2020)	Plan 2021 (Updated)	Actual Delivery 2021
		<p>change management, professional development, HR-management, stakeholder engagement, electronic audit tool and legal framework implementation</p> <ul style="list-style-type: none"> • Coordination with support providers to the Federal Member States OAGs and other partners of SAI Somalia 	<ul style="list-style-type: none"> • Financial and compliance audit capacity enhanced and annual audit reports published, through on-the-job guidance, quality assurance and training in financial audit methodology and quality control • Core systems of strategic management enhanced through on-the-job guidance to annual planning, SAI performance report, in-year monitoring and annual staff seminar • Stakeholder engagement advice provided, such as for release of audit reports during election time. • Funding and advice for systematic engagement with the Federal Member States audit offices • HR training provided including guidance to gender policies. • Support to roll-out of electronic audit tool, mainly provided by AFROSAI-E • Facilitation of a dialogue among development partners on enactment of the new audit bill
COMPONENT 3: Support to the National Audit Chamber of South Sudan			
NAC Strategic Change Project 2020-24	<ul style="list-style-type: none"> • Project plans and funding peer partner agreements set • Compliance audit training and support to backlog audits execution • Advice for revision of audit act • Advice for new ICT tools and systems • Updated webpage 	<ul style="list-style-type: none"> • Support achievement of key audit related outputs, such as backlog audits and annual report • Advice for revision of audit act and independence efforts • Strengthen audit processes and systems, finalize compliance audit manual and basic training of audit staff • Strengthen strategic management and internal governance, 	<ul style="list-style-type: none"> • Audit results: On-the-job support provided for IMF emergency funding audit. Report completed and submitted to the President. Support initiated for road sector performance audit and petroleum sector audit as per the peace agreement • Independence and legal framework: Advice for board model arrangement in new audit bill. Revised audit bill not yet submitted to Parliament. Unclear status and progress as the committee responsible for it is not operating currently

Component and Initiative	Prior Achievements (Up to 2020)	Plan 2021 (Updated)	Actual Delivery 2021
		<p>including ICT-tools and internal reporting</p> <ul style="list-style-type: none"> • Support HR, training and professional development, including training plan • Support stakeholder engagement, especially seminar with PAC 	<ul style="list-style-type: none"> • Audit capacities: Training in compliance and performance audit, and advice for improved overall audit plan • Governance and ICT: 20 Laptops provided and training on 365 undertaken. Phones and field internet modems procured. Challenges in ensuring actual use of tools and systems as intended • HR and professional development: Support to enable 8 staff to take part in professional development guided by peers. Professional development plan initiated • Stakeholder engagement: Website development completed, but awaiting official launch and training of SAI staff
COMPONENT 4: Accelerated Peer-support Partnership - PAP-APP (phase 1)			
Programme level	<ul style="list-style-type: none"> • N/A 	Final report and closing of programme	<ul style="list-style-type: none"> • Final report and closing off programme done with donor approval • INTOSAI journal article done with partners and shared • Closing ceremonies with all SAIs
Country project level support	<ul style="list-style-type: none"> • Phase 1 support 2018-2020 for strategic management, external support planning and gender, diversity and inclusion completed for SAI Gambia, Madagascar, Niger, Eritrea, DRC, Togo and Guinea • Phase 1 extended support for SAI Sierra Leone and Zimbabwe ongoing for strategic planning and external support mobilization 	<ul style="list-style-type: none"> • Final phase 1 project report by SAI DRC, Togo and Guinea • Completion of support to SAI Sierra Leone, including new strategic plan and external support planning and mobilization • Completion of agreed support to SAI Zimbabwe, including launch of new strategic plan, 2022 operational plan, plan and mobilize long-term support and training of SAI staff on 	<ul style="list-style-type: none"> • All strategic plans were finalised, though SAI Zimbabwe decided not to have a launch event for the strategic plan • Clarification of phase 2 projects and partners is ongoing for SAIs Sierra Leone and Zimbabwe • Training provided to SAI Zimbabwe on external support coordination and concept note development

Component and Initiative	Prior Achievements (Up to 2020)	Plan 2021 (Updated)	Actual Delivery 2021
		external support coordination	
COMPONENT 5: Accelerated Peer-support Partnership - PAP-APP (phase 2)			
Programme level	<ul style="list-style-type: none"> • Programme strategies revised and approved, including support to COVID-19 related audits • Communication plan developed and shared • Support to CREFIAF to develop phase 2 project proposal initiated • Development and sharing of good stories by SAI Madagascar and Niger • Competency framework for peer support projects version 1 	<p>1. Contribute to increased and well managed peer-to-peer support to SAIs in challenging environments:</p> <ul style="list-style-type: none"> • 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 • Contribute to planning of a new possible round of GCP Tier 2 <p>2. Build strong competencies and share best practices for support to the most challenged SAIs in the areas of strategic change management, support coordination, gender, diversity and inclusion actions, and COVID-19 related audits</p> <ul style="list-style-type: none"> • SAI Strategic change management training approach for country projects • Finalize and share an indicator for SAI Gender and inclusion, to be used and tested by interested SAIs. <p>3. Contribute to global sharing of good practices of support to highly challenged SAIs and good stories of how such</p>	<ul style="list-style-type: none"> • Competency framework for peer support to SAIs in general and challenging contexts developed and discussed with key partners • Annual experience sharing workshop for providers held, and joint webinar on the design of peer projects with SAI France • Active contribution to the GSAI initiative • Finalized version indicator for SAI Gender and inclusion and piloted in South Sudan

Component and Initiative	Prior Achievements (Up to 2020)	Plan 2021 (Updated)	Actual Delivery 2021
		SAIs strengthen their capacities and performance, in collaboration with CBC	
Country project level support	<ul style="list-style-type: none"> SAI Niger and Eritrea phase 2 agreements with smaller IDI role developed SAI Gambia transition project (presented below) 	<ul style="list-style-type: none"> SAI Eritrea, Togo and Guinea transition projects to support core systems and practices for strategic management (annual operational planning, monitoring and reporting) and long-term external support mobilization and planning SAI DRC transition project to support a COVID-19 related audit in addition to core systems and practices for strategic management and external support mobilization and coordination. Planning of a long term scaled up project SAI Niger PAP-APP phase 2 small-scale support to strategic change management, coordination of external support and COVID-19 audit 	<ul style="list-style-type: none"> SAI Eritrea country project launched and support provided mainly by AFROSAI-E, including training on quality assurance, quality assurance, a cultural values assessment, gender strategy and communications strategy and policy DRC transition project not launched as planning of long-term support project funded by Norad for 2022-2025 prioritized. Support to COVID-19 audits was provided through the TAI initiative Small-scale projects with SAI Niger, Togo and Guinea agreed as a partnership with CREFIAF for 2022-2025
COMPONENT 6: Support to the Court of Accounts of Madagascar			
Project to improve the management of public money through peer-based capacity development of SAI Madagascar 2020 – 2024 (name TBC)	<ul style="list-style-type: none"> Planning, launching and establishing project governance Kick-off seminar and webinar for peers Audit support initiated, for compliance audit on COVID-19 and policy evaluation related to water and hygiene 	<p>Deliver support to prioritized areas within the seven project components, including:</p> <ul style="list-style-type: none"> Support to prioritized audits and related capacities, especially COVID-19 compliance audit 	<ul style="list-style-type: none"> Audit capacities and results: 4 COVID-19 related audits have been completed, and the reports are expected to be published in 2022. An evaluation of the water sanitation policy in Grand Tana has started, but is experiencing delays due to the

Component and Initiative	Prior Achievements (Up to 2020)	Plan 2021 (Updated)	Actual Delivery 2021
	<ul style="list-style-type: none"> SAI ICT basic-system-conception developed 	<p>and policy evaluation. Start of performance audit and jurisdictional control support</p> <ul style="list-style-type: none"> Enable SAI basic ICT tools and systems in place Provide analysis, training and coaching of revision of legal framework, stakeholder engagements, strategic management and internal governance. <p>Coordination with other providers of support to the SAI and the regional Financial Tribunals</p>	<p>difficulties to liaise with the National Assembly</p> <ul style="list-style-type: none"> Jurisdictional control: activities delayed and the SAI is still gathering baseline data on status of the backlog of accounts pending for judgement Communication: the SAI Annual Audit Report released following an enhanced communication plan. The SAI's Website and Facebook are operative and enable the SAI to reach a wider audience Independence: the SAI is facing problems for publishing the 4 COVID-19 audit reports Internal governance: Following a workshop, the SAI has issued instructions to enhance the budgetary procedure and to link it better to strategic and operational plans Digitalization: the project has delivered ICT equipment and staff have been trained, ensuring connectivity and better working capacity for the SAI HR and professional development: Gender awareness raised in the SAI, as a large number of staff have participated actively in a dedicated event Partner coordination: The Project Support Group (gathering all SAI's donors) have met and is exchanging information. The regional Financial Tribunals are associated with the governance of the project and are involved in all activities
COMPONENT 7: Support to the National Audit Office of The Gambia			
NAO Gambia Audit	SAI Gambia transitional project ³ support to:	Manage and coordinate a network of peers and	Agreement entered with SAI UK, Latvia, Sierra Leone and Kenya to

³ This project was funded under the PAP-APP phase 2 programme in 2021.

Component and Initiative	Prior Achievements (Up to 2020)	Plan 2021 (Updated)	Actual Delivery 2021
Constellation Project 2021-2024 (name TBC)	<ul style="list-style-type: none"> • Audit of the government's COVID-19 response and plans for critical 2021 audits • Developed communications strategy and a summarized audit report • Quarterly M&E reporting and the 2021 Operational Plan • Engagement with donors • Gambia phase 2 planning phase initiated, and funding identified • Project plans agreed 	<p>partners to support the SAI to deliver its strategic plan across three focus areas:</p> <ul style="list-style-type: none"> • Foundations - strengthen areas such as strategic management and gender & diversity • Auditing - using and customizing audit manuals and working papers, and strengthen quality control and assurance capacity • Communications - deliver new communications products to make the audit work more accessible, and engage stakeholders more effectively in general 	<p>provide peer support. Further, international NGO partners have joined an advisory council for the project support to the SAI</p> <p>Good progress made in all components including several key SAI milestones:</p> <ul style="list-style-type: none"> • Foundations – updated M&E systems to streamline reporting process and capture more useful information; critical assessment of the major independence challenges; initiation of a detailed and actionable independent analysis of gender, diversity, and inclusion for both the project and the SAI • Audits – delivery of three audits of the COVID-19 response with detailed reports delivered to the relevant government institutions and a consolidated report submitted to parliament; assessment of the greatest audit delivery challenges and identification of solutions for clearing audit backlog and delivering annual reports more efficiently • Communications – delivery of the first-ever simplified audit report and annual performance highlights as well as radio programmes, blogs, and social media infographics; collaboration with a Gambian civil society organisation to make audit findings more understandable and relevant for citizens; staff training on planning and delivering engaging radio programmes

E. Contribution to IDI Cross-Cutting Priorities

SAI Culture and Leadership

The involvement of SAI leaders is built into the design of the bilateral projects (e.g., steering committees, meetings during project visits and involvement in activities). In most of the bilateral partnerships, the peer team has regular contact with SAI leadership on strategic issues. Through the support to strategic planning, the PAP-APP teams have sought to foster a result-oriented culture in the SAIs, as well as an increased belief in change and significant improvements of SAI performance within a strategic planning period.

SAI Communications and Stakeholder Engagement

Stakeholder engagement is embedded in all bilateral projects. Several SAIs conducted joint meetings with in-country donor partners in 2021, as in Somalia, DRC and Madagascar. SAI Gambia and Somalia were supported to develop high level summary audit reports suitable for a wider public, with the former developing one in collaboration with a Gambian civil society organisation. SAI Gambia also held a press conference on a performance audit and award, published engaging infographics on its new social media accounts, and hosted radio programmes for citizens to call in and ask questions. In Somalia and in Madagascar, the project also supported a video, banners and similar tools for the press conference of the annual audit report. In Madagascar the SAI has launched its Website and Facebook account. In South Sudan, a new website has been developed and updated and awaits official launch by the AG in early 2022. With project support, SAI Somalia also conducted an online seminar for all the autonomous OAGs of the Federal Member States.

Inclusiveness and Gender

Gender equality, as well as diversity and inclusion, are high on the agenda in the cooperation with most of the SAIs. In 2021, this has been addressed in the following ways:

- SAI Eritrea completed a gender policy and strategy with support mainly by AFROSAI-E
- SAI Madagascar has embarked on training all staff in gender sensitivity
- SAI South Sudan was supported to complete a Gender, Diversity, Inclusion analysis, and a PAP-APP programme developed indicator was piloted by the SAI. The indicator will be continually improved and sought used in other countries.
- SAI Gambia and SAI Zimbabwe has initiated gender analysis, where results are expected in 2022
- SAI Guinea, Niger and Togo set plans to conduct an Audit of a Gender, Diversity, Inclusion related topic as part of the phase 2 support by IDI and CREFIAF. This is expected to be started in 2022.
- A gender analysis was done for the planning of a new peer support project to SAI DRC, and a project component including support to the SAIs policy for Gender, Diversity and Inclusion was included.

In most of the country projects, there is a target for female participation in project activities. A female participation ratio similar or above the female ratio in the SAI is expected, and this has been achieved in 10 of the 11 SAIs under the PAP-APP umbrella. It is only in SAI Eritrea where the female participation rate is clearly lower than the SAI overall ratio. The gap is related to nomination in the SAIs for the activities and the availability of females with the relevant qualifications. Please note that in some SAIs, few staff participated in activities and as such, and the rate is sensitive to this.

F. 2021 Results Achieved

The Bilateral Support has specific result frameworks agreed for the country projects and overall PAP-APP programme. The expected results below are aggregated indicators to capture the main results of bilateral support.

IDI Output Indicators

Expected Results	Indicator No.	Indicator Definition	Source	Baseline (Date)	Target / Actual	Targets and Actual Results (by calendar year)				
						2019	2020	2021	2022	2023
Highly challenged SAIs (often in fragile situations) supported	23	Cumulative number of SAIs supported by IDI under its bilateral policy for a) strategic planning and management and mobilising coordinated support b) implementing their strategy (minimum 3 years support)	IDI Annual Performance & Accountability Reports	a) 10 b) 2 (2018)	Target	a) 11 b) 2	a) 11 b) 3	a) 11 b) 5	a) 11 b) 5	a) 11 b) 5
					Actual	a) 11 b) 2	a) 11 b) 4	a) 11 b) 5	N/A	N/A
Partnerships to strengthen support to highly challenged SAIs (often in fragile situations)	24	a) Cumulative number of providers of support with which IDI signs partnership agreement for implementing bilateral support b) Cumulative number of countries in which IDI has helped SAIs establish SAI-donor support groups/arrangements (covering e.g. policy dialogue and coordination)	IDI Annual Performance & Accountability Reports	a) 2 b) 9 (2018)	Target	a) 2 b) 9	a) 4 b) 11	a) 4 b) 11	a) 4 b) 11	a) 4 b) 11
					Actual	a) 3 b) 11	a) 7 b) 11	a) 10 (incl resource person partners) b) 11	N/A	N/A
Effective delivery of IDI Bilateral Programmes	25	Overall conclusion of evaluations/reviews of IDI bilateral programmes (Scale: programme objectives fully / mostly / partly / not met)	Evaluation reports published on IDI websites	N/A	Target	N/A	South Sudan : partly met PAP-APP: mostly met	Somalia : mostly met	Mid-term review of NAC Strategic Change Project - South Sudan: mostly met	Mid-term review of PAP-APP programme phase 2: mostly met
					Actual	N/A	South Sudan : partly met PAP-APP: partly met	Somalia : mostly met	N/A	N/A

IDI Supported SAI Capacity and Output Indicators

Expected Results	Indicator No.	Indicator Definition	Source	Baseline (Date)	Target / Actual	Targets and Actual Results (by calendar year)				
						2019	2020	2021	2022	2023
Highly challenged SAIs disseminate audit findings	22	Cumulative number of SAIs (supported under IDIs bilateral policy) that conduct peer-supported audits and disseminate the findings (report where SAI has the mandate, otherwise shared with government and relevant stakeholders)	IDI Annual Performance & Accountability Reports	0 (2018)	Target	2	2	4	5	5
					Actual	1	1	3	N/A	N/A
Highly challenged SAIs have core strategic management systems in place	23	Cumulative number of SAIs (supported under IDI's bilateral policy) that a) finalise a new strategic plan and share with potential partners and b) use operational plans, internal reporting and issue a SAI Performance report annually	IDI Annual Performance & Accountability Reports	a) 1 b) 0 (2018)	Target	a) 2 b) 2	a) 5 b) 4	a) 10 b) 4	a) 10 b) 5	a) 10 b) 6
					Actual	a) 2 b) 2	a) 5 b) 2	a) 10 b) 4	N/A	N/A
Highly challenged SAIs strengthen their independence	24	Cumulative number of SAIs (supported under IDI's bilateral policy) that improve their legal framework	IDI Annual Performance & Accountability Reports	0 (2018)	Target	1	2	2	2	3
					Actual	0	0	0	N/A	N/A

G. Risk Management

Risk management in IDI is owned at the IDI Board level. IDI's corporate risk register is regularly updated and discussed at each Board meeting. The Board approves the identification and assessment of risks, and the mitigating measures. In approving the risk register, the Board accepts the residual risks. The risk register covers the developmental, operational, reputational and natural risks that, if realised, could undermine delivery of the IDI strategic plan. No additional risks have been identified for Bilateral Support.

H. Lessons Learned

The following new lessons were learned from bilateral support during 2021.

- I. Support should seek to scale-up use of online 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.

- II. For workshops and training, a hybrid model where some are physically together, and others online can work well if connection and technical tools are good. Clear roles and responsibilities for managing the camera and microphone in the conference room for the hybrid event are essential. Online workshops should be planned with the same quality criteria as physical workshops, including good breaks, a varied programme and a high degree of interaction.
- III. 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.
- IV. Publication of audit results cannot be taken for granted for SAIs in challenging contexts, although they may have the legal mandate for it.
- V. Institutionalization of key strategic management practices (annual planning, monitoring and reporting) is challenging for most SAIs, and needs continuous guidance and support to succeed.
- VI. 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.
- VII. Dedicated staff and commitment from SAI leadership are essential for the successful establishment of scaled-up support (as well as for general SAI strengthening and performance). This seems to be part of the explanation for the variation seen among SAIs in completing phase 1.