



PAP-APP

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

Programme Report 2024

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 through 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. The PAP-APP is now in Phase II and closing at the end of 2024.

For each SAI there are unique projects ongoing with different partners and funding models (several are 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 15. This is 3 SAIs more than the target of 12. 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 and also in DRC for regional Offices. 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 many trainings and events for the capacity development and experience sharing sessions targeting SAI staff, peers and consultants, relevant stakeholders, project management staff and SAI staff.

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 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).

SAIs continue to be supported in audit, strategic management, ICT, stakeholder engagement. Joint PAP-APP and GSAI trainings have been held on emergency preparedness and good project management principles.

SAIs of Guinea and Togo are receiving support for gender-based audits with Guinea finalising its report and now ready for publication. The programme also contributed to the realisation of dedicated funding for peer support from the African Development Bank for AFROSAI-E and CREFIAF. Webinars on emergency preparedness and auditing in challenging contexts have been held, as well as a webinar on safeguarding for Peers, partners and selected SAI staff. Also, a guidance document on emergency preparedness was developed and shared with peer partners.

Through sharing 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 was a great achievement in 2022 that peer-supported Covid-19

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)

related audits were completed and published by four of the PAP-APP SAIs, namely The 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. Although in 2022 webinars and experience sharing in these topics were organised, the results remain unsatisfactory.

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 programme costs to date excluding in-kind contributions are USD 2,128,304 . This includes costs to the country project work, in The Gambia, Guinea, Niger and Togo. Funding has been provided by the Foreign, Commonwealth and Development Office, 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 many SAIs operating in *challenging contexts* face a myriad of challenges to conduct relevant audits and provide value and benefits for the parliament, the executive, and the citizens. This puts at risk 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 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.



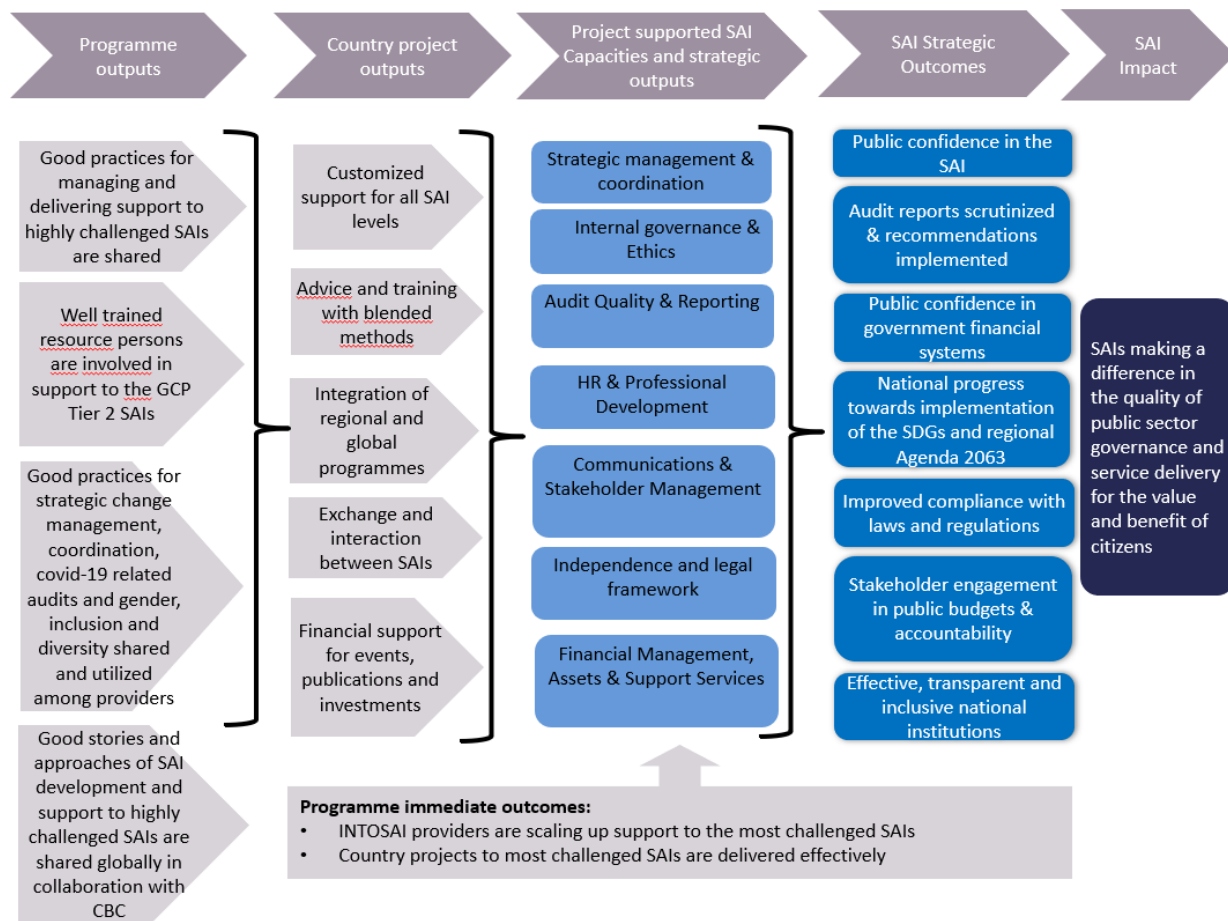
Picture 1. Peers and Staff of SAI Eritrea at a planning meeting in Asmara

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 such as strong SAIs, private companies, or consultants can be responsible for support in phase 2. 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 (2019-2023), FCDO (2020-2022), SAI Qatar (2019-2023), Irish Aid (2019-2021) SAI Latvia (2023) European Union (2020-2024) United States Agency for International Development (2023-2024) 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, Democratic Republic of Congo,

South Sudan, and Somalia) have their own funding and in-kind support agreements outside the PAP-APP 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 2024

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 individual 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	15
Comment on 2024 results SAIs of France, Hungary, Morocco, Norway, Latvia, United Kingdom, Sierra Leone, Tunisia, Gabon, Sweden, Tanzania, Tunisia, Senegal, Kenya and Uganda.								
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	NA	Mostly
Comment on 2024 results “To evaluate the project performance in each of the six stated criteria’s, we (the Evaluators) used a three-level rating, The rating is based on the following: ► <i>Non satisfactory</i> signifies that the project has neither handled nor put enough attention to the matter to reach intended outcome.								

Expected programme immediate outcomes	Indicator	Baseline (year)	Target / Actual	2020	2021	2022	2023	2024
► <i>Satisfactory</i> means that the project has dealt with the matter but not yet reached the intended output (which is normal since this is a midterm evaluation) ► <i>Highly satisfactory</i> means that the matter has been resolved and the intended results are achieved. The criteria were: relevance; coherence; efficiency; effectiveness; sustainability and partnership. Out of the six criteria five were considered satisfactory and one (partnership) was judged non satisfactory. We, therefore, conclude that overall, the programme is considered mostly achieved. The Tantana project with SAI Madagascar was also evaluated and considered mostly achieved.								

As Table 1 shows, the immediate programme outcomes have been achieved. INTOSAI providers significantly scaled up support to the most challenged SAIs. A substantial 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 increased by 400 percent from a modest three in 2020 to fifteen in 2024. The number in 2024 was three more than targeted.

The final evaluation report of the Programme in June 2024 conducted by Ernst and Young Sweden, concluded that *“The PAP-APP programme stands out for effectively advancing the capacity building of vulnerable SAIs, aligning with the SDGs' principle of leaving no one behind and demonstrating significant institutional development since 2017”*.

On the question relating to the outcome whether “Country projects to the most challenged SAIs are delivered effectively” The programme was considered to have mostly achieved the intended outcome.

A 2022 mid-term review of the South Sudan project also 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 evaluations of the Tantana project in Madagascar and Peer Support Project in Somalia in 2024 were also mostly achieved.

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.



Picture 2. Peers and Staff of SAI Niger after visiting AfDB in Niamey

Plans and Progress

Plans	Deviations and way forward
• 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).	The competency framework will be shared, and efforts will be made to use it systematically for planning trainings and engaging peers in the future.
Achievements up to 2024	
• 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 CREFIAC succeeded in securing funding from African Development Bank
- Competency matrix v2 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, including 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 2024

- 11 SAIs supported in the areas of audit, strategic management, ICT, stakeholder engagement.
- Joint PAP-APP and GSAI trainings held on emergency preparedness, IDI safeguarding and related policies, and gender and inclusiveness workshop.
- Resident trainer recruitment in Eritrea.

VACCINATIONS / BEFORE YOU TRAVEL

May be required to enter country

- Yellow fever
- Meningitis

May be recommended: depending on itinerary and activities

- Cholera
- Rabies
- Japanese encephalitis

Routine: should be up-to-date regardless of destination

- Hepatitis A
- Hepatitis B
- Influenza
- COVID 19
- Diphtheria, polio, tetanus, pertussis (whooping cough)
- Measles, mumps, rubella

Fact... Hepatitis A is the most common vaccine-preventable disease in travellers

The highlight of the programme in 2024 has been a hybrid training on Emergency Preparedness jointly organised by PAP-APP and GSAI facilitated by Dr. Lars Petersen from International SOS with experience sharing sessions from IDI and the SAI of Norway. Eighty-six people from around the globe attended the event. There were lively exchanges on pertinent health issues affecting the business traveller

Picture 3. Advice on vaccinations before travel

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://afdb.org/)

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 of December 2024 are presented in Table 2.

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

Indicator	Baseline (Year)	Target / Actual	2020	2021	2022	2023	2024	Comments ts
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 2024: Sweden, Senegal, UK, Netherlands, France, Kenya Poland and Tunisia.
		Actual	0	6	18	24	63	
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	We had high response rates for the hybrid workshops on IDI safeguarding policy and related documents, Emergency preparedness and the Gender and inclusion workshops.
		Actual	0	15	65	85	151	
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 respondents in events. organised in 2024
		Actual	NA	4	4,2	4	4	



Picture 4. Team training in Oslo

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 has been on gender, diversity, and inclusion. In the area of strategic management and coordination, we did not succeed as intended.
Achievements	
• 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.	

Plans in brief	Main deviations to plans and way forward
• GDI audit experience sharing workshop held with European Court of Auditors and SAI Canada • Strategic management training held for CREFIAF SAs. • Gender, Diversity, Inclusion audit planning workshop held for CREFIAF SAs. • SAs of Guinea and Togo receiving support for gender-based audits. Guinea finalised the audit and the report is ready for publication. • Gender focal person appointed in The Gambia • Committee established in Eritrea signed an agreement with UNDP to run a series of trainings on gender awareness • Gender and inclusion workshop organised with IDI, GAO and SAI Uganda sharing experiences	

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 to date 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 <i>SAI strategic change management</i> are shared among and utilized by the providers of support to the GCP Tier 2 SAls.	Cumulative number of SAls 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	3
Comments SAI of The Gambia, Eritrea, Zimbabwe 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.								
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 SAls.	Cumulative number of countries where the SAls have established support groups/arrangement s (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	1

Expected programme outputs	Indicator	Baseline (Year)	Target / Actual	2020	2021	2022	2023	2024
Comments 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 SAs.	Cumulative number of SAs having HR-policies with gender, diversity and inclusion focus developed.	N/A	Target	1	3	5	7	9
			Actual	0	2	2	3	3
Comments 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 the future.								
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	4
Comments 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.

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	Programme video initiated but not developed on time as intended.
Achievements	
- 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 on social media audit work on Gender, Diversity and Inclusion. - Sharing in AFROSAI-E newsletters on PAP-APP project activities, specifically the Tanzania peer and Sierra Leone peers' support to Eritrea. - 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	Cumulative number of a) "good stories" (short articles showing how a	N/A	Target	a) 2, b) 50	a) 4, b) 100	a) 6, b) 150	a) 10, b) 200	a) 14 b) 250

Expected programme outputs	Indicator	Baseline Year	Target / Actual	2020	2021	2022	2023	2024
projects shared globally	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		Actual	a) 0 b) NA	a) 4 b) NA	a) 4 b) NA ³	a) 8 b)	8
Comments Stories 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	No
Comments Covid-19 audit guidance issued "Accountability in a time of crisis" in 2020. In 2023, project management guide shared. In 2024 the project activities were significantly reduced due to budget cuts.								

³ 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 focuses 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 project comes to an end in July 2025. It is likely that the project will be extended as there is an interest from both the SAI and IDI. The donor has also given signals that they may fund the project going forward. 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.
- **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. The project ends in 2025 but based on feedback from all the relevant parties, it is probable that the project will be extended. 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 some activities related to the GDI audit they are undertaking. This allowed the resumption of the audit process which stopped last year due to a lack of funds for the team's field visit to collect data. GIZ is likely to offer support in the future but on an ad-hoc basis.

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	SAI audit results delivered
DRC	CDC DRC Peer Support Project Norad funded project managed by IDI in partnership with SAIs Tunisia, Sweden, Hungary, and Senegal 2022-2025.	-An ICT needs assessment conducted and report submitted to management -An audit of state budget implementation supported -A performance report of the SAI was completed for the first time in its history. -Operational plans with input from all the departments of the SAI have been developed. -A communications strategy and operational plan were developed. A YouTube channel, a LinkedIn and Facebook pages were opened, and are operational.	An audit of state budget execution supported.
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.			

Country	Current support projects (with link to more info)	SAI capacities strengthened	SAI audit results delivered
Eritrea	PAP-APP phase 2 project with AFROSAI-E as lead partner 2021 – 2024 . Main donor is the African Development Bank.	-Strengthening organizational and management capacity, and delivery of the operational plan, annual performance report. -Management Development Program - Technical support for developing OAGE Strategic Plan 2024 – 2028 A-SEAT deployment. -Resident trainer for performance audit, financial audit, IS audit. - On the job support for IS audit and performance audit. -Staff participation in the regional workshops.	-Selected financial audits completed using S-SEAT. -Performance audit completed. -IS audit is currently being finalized.
Comments The OAGE SP 2024-2028 finalized and published.			
Guinea	PAP-APP phase 2 small scale project 2022-2025	SAI operational planning and annual reporting enhanced.	Covid-19 judgement expected. Audit of Gender, Diversity, Inclusion related topic completed.
Comments African Development Bank and USAID also establishing support.			

Country	Current support projects (with link to more info)	SAI capacities strengthened	SAI audit results delivered
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.	SAI not fully operational. No information is available currently.
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.			
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.

Country	Current support projects (with link to more info)	SAI capacities strengthened	SAI audit results delivered
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 continuing.			

Country	Current support projects (with link to more info)	SAI capacities strengthened	SAI audit results delivered
The Gambia	PAP-APP phase 2 peer project led by IDI and funded by FCDO partly - see here. WB funding for AFROSAI-E complementary support.	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. Support to financial and compliance audit methodology. Enhanced annual audit and operational planning system.	The 2020 consolidated audit of the Government of the Gambia accounts was completed. 2 standalone compliance audits in the Ministry of lands commenced. 2 performance audits supported by AFROSAI-E published in 2023
Comments There has been an improved understanding of the audit process through targeted engagements with auditees and Parliament. Understanding of the financial audit methodology and the link between annual audit planning and timely delivery of audits has been an improved.			
Togo	PAP-APP phase 2 small scale project 2022-2025 Some ongoing support by WB as a part of wider PFM programme. GIZ is supporting some activities related to the GDI audit process	SAI operational planning and annual reporting enhanced.	Audit of Gender, Diversity, Inclusion related topic ongoing and expected to be finalised in 2024.
Comments The SAI has very limited human resources and its priorities change often to deal with more pressing issues.			

Country	Current support projects (with link to more info)	SAI capacities strengthened	SAI audit results delivered
Zimbabwe	SAI Sweden peer support project. SAI-Sweden funding via the UNDP to the SAI. AfDB support to MoF, including funds to the SAI. Some ongoing support by AFROSAI-E.	Supported in finalizing the 2023 Annual Operational Plan. Supported in conducting a Strategy Mid-Term Review. A Board Induction was done by AFROSAI-E and a Board Charter is in draft phase.	SAI Zimbabwe had a priority on audit backlogs.
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 5. Main production site of the JIRAMA national company.

4 Beneficiaries and Integration of Gender Equity

In total 292 persons took part in programme organized trainings and events in 2024 (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
07.10.2024: GSAI & PAP-APP Hybrid Workshop on IDI Safeguarding Policy and related documents	19	21	40
1.10.2024: GSAI & PAP-APP Hybrid Workshop on Gender and Inclusion	105	61	166
28-10.2024: GSAI & PAP-APP Hybrid Workshop on Emergency preparedness and responses for SAIs, project managers and partners	50	36	86
Total			292

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

- 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'état there in July 2023.
- SAI Somalia is currently developing Gender Mainstreaming Strategy and Action Plan, expected to be completed in 2024.

5 Lessons Learnt and Updates on Evaluation Recommendations

An evaluation of the PAP-APP programme was done by Ernest and Young. The report, issued in June 2024, was positive about the achievements of PAP-APP as well as the novelty of the concept in the INTOSAI community. The evaluators concluded the following: *“The programme design meets the requirement of achieving the programmes output and outcomes. The programme has increased peer-to-peer support to the participating SAIs. Thanks to the country projects the SAIs has developed working methods and tools that will assist the SAIs to fulfil their mandate and serve the citizens including the programme objectives.”* The report can be found here ([Report](#)) and the management responses to the recommendations are in appendix IV of this report. There were ten recommendations and many of them are already addressed.

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 and responsibilities 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.
- SAI's sometimes engage in activities that they cannot complete due to a lack of motivation for the designated teams. Staff are sometimes left on their own with limited support to carry out responsibilities. To address the issue, there is a need for monitoring by the project's management team.
- Even SAI's operating in fragile contexts have different support needs, depending on internal realities and country contexts. It is therefore very useful for the future to have projects that are better adapted to the needs of SAI's.
- Online support may work for some components but others like audits need face to face support.
- It is important to have a project management team that is available, interested and working for the success of the country project.
- There is a need to make realistic budgets assumptions if we are to avoid creating crisis situations (ref: funding from MFA France and how it was handled)
- Consultative design processes as well as comprehensive induction for new managers in Bilateral in general, is necessary. It appears that not everyone fully understood the whole PAP-APP programme and how it is meant to work.
- Financial management and reporting of the projects are not understood by many. Need for involvement of all especially during the design phase.

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 SAls were supported with ICT-tools and internet and online meetings were increased. The PAP-APP SAls were partly prepared for the situation, as all SAls were given a conference phone, and an effort was done in 2019 to provide continuous remote support through online collaborative means.

In 2024 all three workshops were online. This was mainly due to lack of funding for in-person events. However, the effect has been good for the environment because an impressive two hundred and ninety-two people attended the events without travelling and converging at a single location. Steering committee meetings were also held online.

6 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 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. 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 2024. 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, please see appendix II.

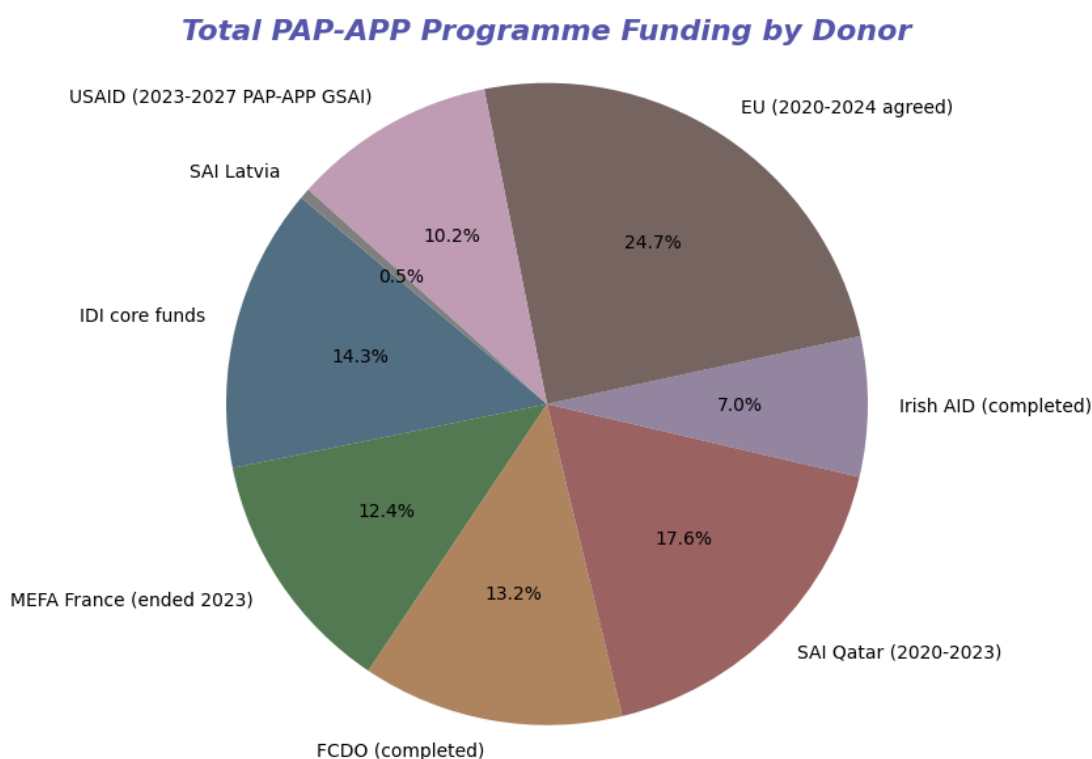


7 Budget and Financial Report

The phase 2 programme financial report for 2024 is shown in Appendix V. The total budgeted cost excluding in-kind contributions after several iterations were USD 249,578. Actual expenditure to date is USD 205,365. It is likely that expenditure will match the budget. The remaining balance is to cover a mission to Togo to support GDI audit reporting, staff costs and possibly a mission to Guinea to support strategic management.

Total programme expenditure to date excluding in-kind contributions stands at USD 2,128,304. This is in sharp contrast to the USD 472,000 (NOK 5,266,800) that was spent in 2018 at the beginning of the programme. This growth in revenue and expenditure is indicative of the volume of work done over the years and the success of the programme.

This year financial contributions were made by the European Union, USAID and, as well as IDI core funds. However, many different donors have contributed to the programme over the years as shown by the pie chart below.



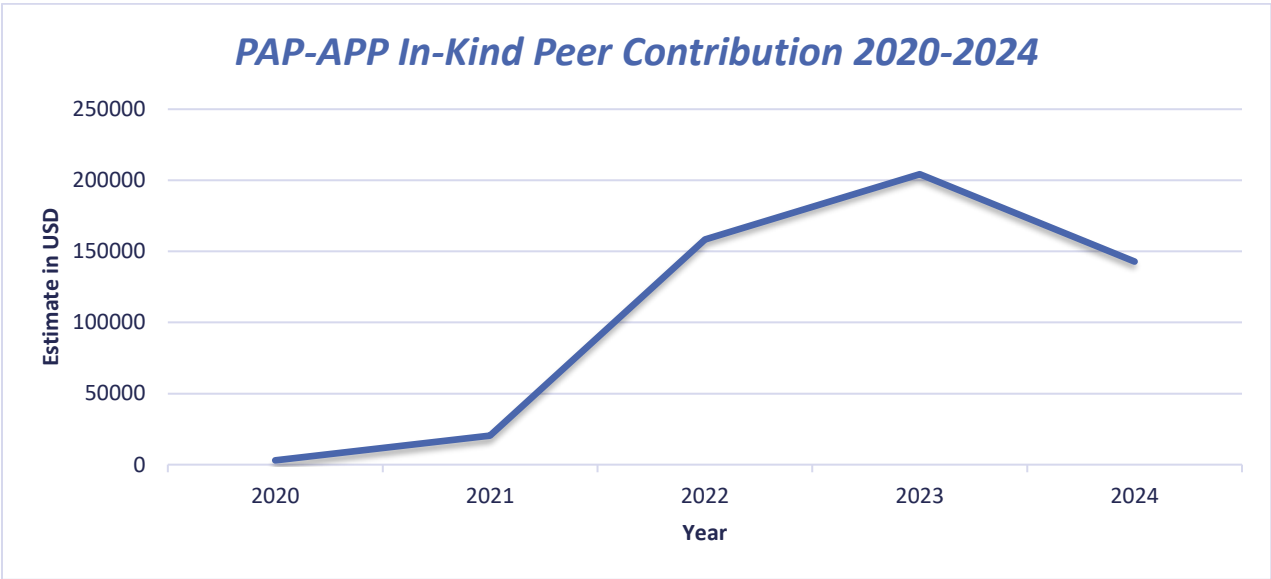
A major setback for the programme this year has been an unexpected stop in funding of Euro 100,000 by the Ministry of Europe and Foreign Affairs of France. This cut severely affected the operations of the programme for two reasons. Firstly, we could not access the Euro 100,000 as

budgeted. Secondly, it denied the programme from utilising funding provided by the EU on condition that we had a matching funding of seventy percent.

Another setback has been that an expected funding from USAID in Guinea that did not materialise.

As a result, the programme budget for expenditure excluding in-kind contributions had to be cut from USD 418,000 (NOK 4 668 429) to USD 249,578 (NOK 2,645,525) in 2024. The effect has a more prudent use of resources, no in person event and cuts in the volume of activities.

Peer partners have increased their support during the life of the programme and live up to the INTOSAI motto of “*mutual experience benefits all*” Their in-kind contributions over the years have been USD 396,603. The chart below shows the trend of their contribution to the programme between 2020-2024. This has been a lifeline for the growth and success of the programme.

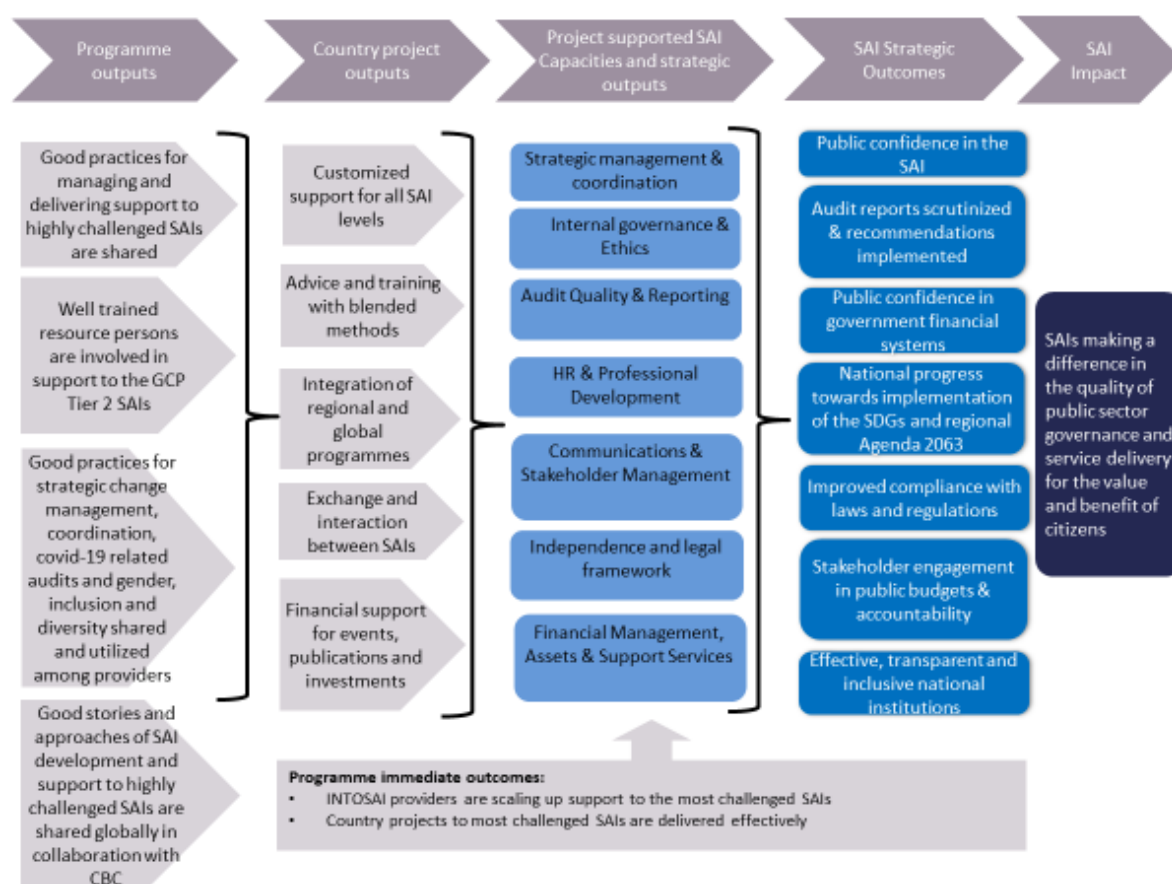


Appendix I: Programme Result Framework

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.	- 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	- 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 Low risk given available resources persons for most projects.			
Lack of understanding and adoption to the local context.	- Limited previous experience in the country - Funding only for a few years - Global goods material not suitable	- 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 done to increase context understanding.
Status Ongoing challenge as country context training not done systematically.			
Ability to be physically present and continuously clarify	The PAP-APP Partners' intentions and/or requirements are misunderstood.	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
misconceptions and unblock issues.	Activities get stalled due to misunderstandings.	- 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.	Still challenging to keep regular contact in some countries.
Status Ongoing challenge in some countries, but risk lower.			
Lack of donor funds for scaled-up long-term support to the SAls.	- Some countries not prioritized by financial donors. - Limited willingness of donors to commit long-term and to substantial and costly support activities.	- 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	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.
Status Systematic engagement of technical and financial partners at country level is an ongoing challenge for several SAls. Long term-support not yet established for some SAls and still a key risk. AfDB is funding AFROSAI-E and CREFIAF to support SAls in their regions Projects in DRC and Madagascar coming to an end in 2025, but it is likely that they will be renewed. In Somalia and South Sudan, new projects are also likely after the expiry of the current ones.			
SAI leadership and commitment to change.	- Agreed objectives and activities not followed-up, resourced or implemented. - Resistance or inability to change	Involve SAI top management from the beginning and regularly, through SAI level Cooperation agreements and annual meetings.	All planned risk mitigating measures implemented. Ad-hoc Steering Committee meetings considered.

Risks	Specification and examples	Risk mitigating measures	Actions taken to date
		- Annual SAI reporting on progress - Arrange top management seminar annually devoted to change management issues.	
Status General good commitment among SAI leaders, although some struggles to prioritize and implement agreed activities.			
Weak capacity for project management and coordination in the partner-SAI.	- 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.	- 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.
Status Some SAIs find it difficult to manage the project and coordinate internally. Introducing and maintaining a planning culture and understanding of milestones are long-term challenges.			
Lack of SAI independence, limited action or power of the Parliament and unfavourable external pressure.	- 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	- 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 as AG

Risks	Specification and examples	Risk mitigating measures	Actions taken to date
	will meet significant resistance among influential elites.		removal in Sierra Leone.
Status Ongoing challenge for the SAI given their country situation. Seems increased risk, as seen with 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.	- 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.	- 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 Ongoing challenge for the SAI given how they are set-up and funded in the different countries.			
Lack of physical structures and financial resources in the partner-SAI.	- 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	- 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 SAI in strengthening financial management and capacity for managing funding.	Advice for the SAI to engage development partners and develop projects addressing these problems.
Status Ongoing challenge for the SAI 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.	• Uncertainty of budget responsibility and control • Staff and managers involved in corruption. • Distorted funds in the SAI.	• 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 Ongoing challenge for the SAIs given their current capacities and limited ability to manage funds independently.			
Insecurity, changing conditions and unpredictability.	• Unsafe areas limiting visits and movements. • Unexpected change of AG or managers of the SAI.	• 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 No major security challenges in the countries. Reduced government funding is a problem for several SAIs. The outbreak of diseases in some countries makes it necessary to be continuously vigilant			

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 SAls 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 SAls to use when having meetings with external partners.

Appendix IV: Evaluation Recommendations and Management Responses

The PAP-APP programme was externally evaluated in 2024. See the recommendations and management responses below. The full report can be accessed here: [Mid-Term Evaluation of Accelerated Peer-Support Partnership \(PAP-APP\) Phase 2: 2020 - 2024](#).

No.	Recommendations	Management Response
1.	To further enhance the impact and sustainability of the programme, we recommend IDI and programme partners to further develop the framework for risk mitigation, tailored to address the specific challenges faced by high-risk profile countries. The framework could be rather generic and concentrate on a few common challenges and include how the programme have dealt with these and the monitoring mechanisms of the programme partners. This would enable more peer partners to engage with these SAls, thereby broadening the support network and ensuring the continuous advancement of strategic planning and implementation capabilities	•A pertinent recommendation for enhancing the impact and sustainability of the programme. •IDI already has a framework for risk management including risk mitigation. •However, on an ongoing basis IDI will engage with stakeholders to update the risk management framework as it does for other programme components. •Action Due: No action required on the recommendation.
2.	We recommend a dual approach: a unified programme-level ToC to provide a consistent framework, alongside tailored adjustments for individual SAls where partners are encouraged to make clear and specific commitments to support priorities. Create an accountability framework that defines responsibilities and monitors progress towards defined goals. This, stronger alignment between strategic plans and cooperation agreements, will ensure a more strategic and effective use of resources.	•Recommendation mentions about dual approach at the programme level and SAI level. The requirements of the programme at the overall level and importance of SAI specific arrangements is well appreciated. •A unified programme-level plan already exists for the support. Strategic priorities have been identified through a rigorous SAI led needs assessment process that led to individual strategic plans for each of the SAls. The current support being provided is based on these strategic plans. •Partner responsibilities are well defined and there is a robust system of monitoring progress •Action Due: No specific action required on the recommendation.
3.	We recommend that the programme level expand the result framework to include	•Recommendation accepted •The programme level results are currently

	qualitative measures that capture the depth and innovation of the support provided. The participants survey could be modified to also collect qualitative feedback on the support's effectiveness and relevance to a larger extent. For gender equality advancements, there is a need to measure the lived experiences of individuals affected by the policies, not only the existence of the policies on paper. By adopting these recommendations, the programme can better capture the full spectrum of its impact, enhance the quality of its support, and ensure the sustainability and effectiveness of the country projects it aims to assist.	concentrated on quantitative outcomes •Action Due: IDI will try to include qualitative outcomes wherever feasible as per the programme objectives. This will be considered during review of programme design.
4.	We recommend that the programme allows for flexibility yet upholds the need for quantifiable results from the participating SAIs and peer partners. The programme partners should also implement a structured knowledge transfer process to ensure that new staff members are fully aligned with the programme's goals and strategies. This will help mitigate confusion and maintain a consistent approach to managing the programme. The programme partners should continue to emphasise accountability while also being adaptable to the unique circumstances of each SAI.	•A relevant recommendation which focusses on the importance of a results framework and knowledge transfer. •The programme already has detailed results framework in place to help in monitoring and ensuring accountability from stakeholders. •Necessary protocols are in place to ensure knowledge transfer in case of change in responsible staff members. •Action Due: No specific action required on the recommendation
5.	We recommend that the programme should facilitate strengthening the SAIs digital capabilities, striving for ongoing access to essential technology and specialised training, including new technologies such as AI. This approach will enhance the SAIs' ability to adapt to digitalisation and ensure that they are equipped with the latest tools and knowledge to meet their operational requirements effectively.	•Recommendation partially accepted •ICT offerings are already being provided to SAIs through this programme after considering their level of ICT maturity as well as the availability of resources •Action Due: IDI will review the progress of SAIs in terms of the ICT support already being offered. Additional support or change will be brought in as part of programme review.
6.	We recommend that the programme ensure that audit activities are mostly aligned with the SAIs' mandates, in parallel to the more attractive low hanging fruits. To address the imbalance in peer support,	•Recommendation highlights the importance of aligning the support with mandate of SAIs and sharing best practices. •Support to all the SAIs is based on their expressed needs as identified in their

	the programme should further emphasise sharing best practises between the Court model SAIs and to think beyond peer support if needed.	individual strategic plans and based on a rigorous SAI led needs assessment process during phase I of PAP-APP. •Out of the eleven PAP-APP SAIs, five operate under the Court model and have jurisdictional controls as part of their mandates. All five also have a mandate to operate in the domains that they are receiving support. •The programme is based on the provision of peer support. Any additional requirement will be undertaken in case of a need and subject to availability of resources. Consultants have been engaged previously when required. •Action Due: No specific action required on recommendation.
7.	We recommend that the programme further take advantage of on the programme's collection of best practices and its financial resources, we advise providing additional support to SAIs that struggle to attract donors. This will allow these SAIs to adopt proven strategies and solutions from other country projects within the African context, preventing any SAI from being left behind and promoting cost-efficiency throughout the programme.	•Recommendation partially accepted •SAIs are being provided support to access donor funding. Approach can be further refined. •Action Due: Additional approaches to be explored and implemented in programme design for supporting SAIs in accessing donor funds
8.	We recommend that the programme create a blended support platform, combining peer support with other capacities, to meet the SAIs' needs more promptly and efficiently. This platform should facilitate discussions on the most effective support options available.	•Recommendation accepted •Action Due: Knowledge sharing and blended support online platform will be explored and implemented. Ability of SAIs to benefit from such a platform will be considered.
9.	We recommend that the programme level focuses on further equipping peers with the skills and knowledge necessary to act as catalysts for change. Additionally, the country project managers together with the peers should align their efforts with the strategic Recommendations IDI Management Response objectives, ensuring that each initiative within the programme is connected to the broader strategic goals. It is also important to	•Recommendation discusses the important issues of developing the capacities of peers and align the support to the strategic priorities of SAIs. •The programme has made significant investments in developing the capacities of the peers through training and other measures. •Peer teams are formed in line with the SAIs strategic priorities and based on their skills

	define and develop learning outcomes for these initiatives to measure progress and impact effectively and thus also capture the quality of the support.	and experience. •It's not the peer advisers' role to make sure each initiative is connected to the broader strategic goals. It is ensured through the programme design developed in discussion with the SAI and other stakeholders. •Action Due: No specific action required on the recommendation
10.	We suggest that the programme level intensifies its current efforts in establishing formalised processes and systems that contribute to organisational resilience and the dissemination of knowledge. There should be a greater emphasis on accurately documenting successful strategies, refining standard operating procedures, and training best practices. Such reinforced actions will further diminish the reliance on individual personal relationships and secure ongoing stability and development.	•Recommendation partially accepted •The programme already has a well-developed system of documenting results and successes and sharing the same in the subsequent stages of the programme delivery. •Action Due: Ongoing efforts in this regard will be strengthened.

Appendix V: Phase 2 Programme Budget and Financial Report 2024

See separate file