



# Programme report



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## Acronyms

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

## Executive Summary



GSAI Honduras planning visit, Mexico city August 2023

The objective of the Global SAI Accountability Initiative (GSAI) programme is to enable SAIs in challenging environments selected for GSAI to enhance their capacities and performance through scaled-up, SAI-led and strategically based capacity development support. The eight SAIs that have joined the initiative are from Belize, Benin, Dominica, Haiti, Honduras, Kyrgyzstan, Lebanon and Tajikistan.

The programme has four implementation strategies:

1. A phased approach enabling partners to manage projects with limited IDI involvement in the medium and long-term
2. Contribute to increased and high-quality peer-to-peer support to SAIs in challenging environments
3. Develop providers' competencies and share good practices for support in prioritized areas of SAI capacity development
4. 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

The main programme progress in 2023 included:

- Set-up of technical partners and a phase 1 project developed for all eight countries. Five of the SAIs entered the implementation phase, while the remaining SAIs are expected to complete the planning phase by March of 2024.

- A kick-off workshop involving all main GSAI partners was well attended onsite and online and included training on how to engage and effectively collaborate with their different partners.
- Country visits and frequent contact between SAls and relevant providers in all countries have been facilitated for all the SAls except for Haiti, where travels have not been possible.
- An online training in emergency preparedness for GSAI partners was held in October 2023, to ensure they have the necessary knowledge and skills to be prepared and effectively respond to emergency situations in challenging contexts.
- An experience sharing and training event in Paris in November 2023, together with PAP-APP, where both beneficiary and provider SAls attended and discussed how to manage peer-support projects to ensure steady progress, fruitful collaboration, and sustainable results.

The main challenges and deviations faced by the programme in 2023 were as follows:

- The challenging situation in Haiti, which has made online communication difficult and there are delays in finalizing the plan for the phase 1 project.
- The limited experience of some peer-SAls, as well as lack of understanding of the GSAI approach by some beneficiary SAls, which required more IDI resources for project planning in some countries.
- Delays in planning projects and signing cooperation agreements due to long and complex approval procedures in some countries and change in SAls management.

# 1 Introduction



GSAI Kyrgyzstan signing ceremony, Bishkek, July 2023

Progress towards the 2030 agenda for Sustainable Development requires strengthening of national systems for good use of public resources, in particularly in countries with weak public financial management or at risk of being left behind.

Supreme Audit Institutions (SAIs) can contribute to enforcing good governance and curbing corruption. Yet, several SAIs in challenging contexts struggle to make substantial contribution and need support to deliver more impactful audits.

The Global SAI Accountability Initiative (GSAI) aims to mobilize effective and well-coordinated support to SAIs in challenging contexts. The initiative is expected to empower the SAIs to take forward their own capacity development and reach a new level of sustained capacities and performance. The initiative was launched in 2022 by the INTOSAI-Donor Cooperation as part of its broad work to promote support, independence, improved performance, and benefits of SAIs in developing countries.<sup>1</sup>

The SAIs of Belize, Benin, Dominica, Haiti, Honduras, Kyrgyzstan, Lebanon and Tajikistan have joined the initiative. These SAIs have unique opportunities for development and needs of support. Tailored country projects are to be developed for each of them in partnership with peer SAIs, donors and implementation partners.

The INTOSAI-Donor Cooperation requested the IDI to assist the partners to develop projects, coordinate efforts and enable synergies between countries. With funding from the European Union and USAID, the IDI has established “the GSAI programme” for this purpose.

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<sup>1</sup> See the website here for more details: [GSAI | INTOSAI-Donor Cooperation \(intosaidonor.org\)](https://www.intosaidonor.org/)

The objective of the programme is to “*Enable SAls in challenging environments selected for GSAI to enhance their capacities and performance through scaled-up, SAI-led and strategically based capacity development support.*”

The key success criteria have been defined for GSAI in the ToR adopted by IDC, and two of them are relevant for the programme:<sup>2</sup>

1. *Support mobilized:* All SAls succeed in getting support for a minimum of one project within two years. The size of the project may not necessarily be large and long-term but represent a strengthening of an area clearly prioritized by the SAI. The ambition for IDI is to have a coordinating role and enable other INTOSAI providers to be the main provider of support to the SAls.
2. *SAI capacity development and performance:* Within 5 years the SAls enhance their capacities and performance, through better and more relevant audit reports.

The measurable indicators for these two overall success criteria are further presented in the result framework for the programme.

## 2 Programme progress and results

At the programme level there are four implementation strategies:

1. A phased approach enabling partners to manage projects with limited IDI involvement in the medium and long-term
2. Contribute to increased and high-quality peer-to-peer support to SAls in challenging environments
3. Develop providers' competencies and share good practices for support in prioritized areas of SAI capacity development
4. Contribute to global sharing of good practices of support to highly challenged SAls and good stories of how such SAls 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 the overall programme evaluation in which will include as progress and results of the country projects.

For each of the programme strategies there are programme outputs. These are part of the logical framework and are the products, programmes, platforms, resource pools and support mechanisms developed and provided by GSAI programme. They are normally and mostly under the programme's control. However, to measure the actual use and effect of the programme outputs, indicators related to development in the SAls have been used for strategy 3. The results of the indicators in this strategy are primarily under the SAI's control, but are considered to be the most relevant indicators for the set programme outputs.

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<sup>2</sup> The criteria related to selection of SAls is not applicable for the programme as selection of SAls is the responsibility of the GSAI committee and ultimately IDC leadership. The criteria for selection is formulated as “The initiative succeeds in considering and including SAls from all INTOSAI regions, that operate in the most challenged environments, and currently are receiving limited support and/or have limited prospects of future support”.

## 2.1 Status of Programme outcomes

Table 1 presents the indicators, targets and actuals for the immediate programme outcomes. At the time of reporting, the targets expected for 2023 are fully met.

Table 1 Programme outcomes

| Result and indicator                                                                                                                   | Baseline | Year | Target | Actual | Comments                                                                                            |
|----------------------------------------------------------------------------------------------------------------------------------------|----------|------|--------|--------|-----------------------------------------------------------------------------------------------------|
| <b>1.1 All SAIs selected in GSAI succeed in getting support</b>                                                                        |          |      |        |        |                                                                                                     |
| 1.1a Cumulative number of SAIs in GSAI in which new projects has reached an implementation phase                                       |          |      |        |        |                                                                                                     |
|                                                                                                                                        | NA       | 2023 | 4      | 5      | Haiti, Lebanon and Benin, expected in first half of 2024                                            |
|                                                                                                                                        |          | 2024 | 8      |        |                                                                                                     |
|                                                                                                                                        |          | 2025 | 8      |        |                                                                                                     |
|                                                                                                                                        |          | 2026 | 8      |        |                                                                                                     |
| 1.1b Cumulative number of GSAI country support projects established which do not rely on direct technical and financial support by IDI |          |      |        |        |                                                                                                     |
|                                                                                                                                        | NA       | 2023 | 0      | 0      |                                                                                                     |
|                                                                                                                                        |          | 2024 | 1      |        |                                                                                                     |
|                                                                                                                                        |          | 2025 | 2      |        |                                                                                                     |
|                                                                                                                                        |          | 2026 | 5      |        |                                                                                                     |
| <b>1.2 INTOSAI providers are scaling up support to the SAIs selected in GSAI</b>                                                       |          |      |        |        |                                                                                                     |
| 1.2a Cumulative number of peer-SAIs and INTOSAI regional secretariats engaged as providers of support for the GSAI SAIs                |          |      |        |        |                                                                                                     |
|                                                                                                                                        | NA       | 2023 | 6      | 8      | SAI Costa Rica, Poland, Mexico, India, Azerbaijan, and Latvia, and CAROSAI and OLACEFS secretariats |
|                                                                                                                                        |          | 2024 | 8      |        |                                                                                                     |
|                                                                                                                                        |          | 2025 | 8      |        |                                                                                                     |
|                                                                                                                                        |          | 2026 | 8      |        |                                                                                                     |
| <b>1.3 Country projects to the SAIs selected in GSAI are delivered effectively</b>                                                     |          |      |        |        |                                                                                                     |
| 1.3a Overall conclusion of available evaluations/reviews of GSAI country projects funded fully or partly by IDI (scale 1-5))           |          |      |        |        |                                                                                                     |
| NA                                                                                                                                     |          | 2025 | Mostly |        |                                                                                                     |
|                                                                                                                                        |          | 2026 | Mostly |        |                                                                                                     |

As Table 1 shows, the immediate programme outcomes are on track as measured by the indicators. The cumulative number of SAls in GSAI in which new projects has reached an implementation phase are 5 and above the target of 4. Another 3 SAls, including Haiti, Lebanon and Benin are expected to sign cooperation agreements and reach implementation phase in first half of 2024. The cumulative number of GSAI country support projects established which do not rely on direct technical and financial support by IDI is zero as expected, since 2023 was the year of planning phase and some projects just started their implementation phase.

In terms of INTOSAI providers scaling up support to the SAls selected in GSAI, the cumulative number of peer-SAls and INTOSAI regional secretariats engaged as providers of support for the GSAI SAls is 8, and above the target of 6. This group of providers of support include the SAI of Costa Rica, Poland, Mexico, India, Azerbaijan and Latvia, and CAROSAI and OLACEFS secretariats. All partners, each from their standpoint and experience, have committed to support the beneficiary SAls in their GSAI journey. SAI France have been actively planning support with/for the SAls of Benin, Haiti and Lebanon. These country groups are expected to sign their cooperation agreements in first half of 2024.

In terms of whether country projects to the SAls selected in GSAI are delivered effectively, this has not yet been measured and the overall programme evaluation is planned at the end of the programme.

## 2.2 Strategy 1 status: A phased approach enabling partners to manage projects with limited IDI involvement in the medium and long-term

### Plans

The GSAI programme aims to assist all SAls to establish both medium and long-term support. It is expected that it will take time to have projects established and donor agreements established for all SAls. The programme is conducted through three phases:

- Planning phase – Q3 2022 – Q4 2023
  - IDI engages with donors and technical partners relevant for the programme and country projects. These consultations build on the initial dialogue with the partners in the pre-launch phase where partners shared preferences for role and engagement.
  - A kick-off workshop outlining the overall process and success criteria for the implementation of GSAI. It includes training on how to collaborate and how SAls can engage with partners.
  - Facilitate country visits and frequent contact between SAls and relevant providers
  - Facilitate agreements on country project support for an initial period of about 2 years for each of the SAls
- Initial (phase 1) support (2023 – 2025)
  - Implementation of projects agreed in the planning phase
  - Set up and run SAI Support Groups in each country, including donors and development partners, collaborating within an effective coordination platform
  - Development of long-term support projects with specific activities and associated timeframes for each SAI
- Long term (phase 2) support (2025-)
  - SAls transition to long-term support phase as soon as initial support is completed and long-term projects are ready and have secured funding. In some countries it may be

possible to agree on long-term support to the SAI already in the initial support phase, especially with a holistic strategic plan and sufficient absorption capacity of the SAI in place.

## Progress

In general the intended programme activities were carried out during 2023 to enable projects to be planned and take off effectively:

- IDI developed a proposed overall concept for the phase 1 projects, based on the inputs of the beneficiary SAI and interested peer-partners. This was used to define the partner roles, areas of support and a timeline for the planning phase. This enabled the leadership of each partner to get a clarity on what engagement in GSAI would involve concretely.
- A kick-off workshop outlining the overall process and success criteria for the implementation of GSAI was held in March 2023. It included training on how SAIs can engage and collaborate well with partners. The partners worked actively in country groups, analyzing the current SAI situation and needs and in outlining support plans.
- Facilitated country visits and frequent contact between SAIs and relevant providers in all countries except for Haiti. For the Haiti project the partners have been able to develop a project through online contact and have preliminary agreed to meet physically when the agreement is signed and activities start in the implementation phase.

IDI has worked to enable the SAIs and other providers to take an active role in the design and implementation of country projects. This has been done by inviting all partners to take part in the design of projects at an early stage and preparing all partners to take responsibility for activities. Limiting the role of IDI is important as IDI has limited capacity to provide dedicated support to individual SAIs. To establish long term peer-based support by INTOSAI providers, the regional secretariats and SAIs are encouraged to take lead responsibility for projects. In some countries it has been necessary to also mobilize non-profit providers (as CIPFA) to supplement peer-based support to the SAIs.

Table 2 shows the status of the country projects at the time of reporting. Five of eight countries have now entered the implementation phase. By the end of quarter 1, 2024 we expect all agreements to be set, except for Haiti. The Haiti agreement is drafted, and is aimed at being signed by the first-half of 2024. The phase 1 peer-support project is mainly about technical on-the-job support for two high priority audits.

*Table 2 Status of country projects*

| Country | Status of phase 1 peer-support project | Partners, roles and additional support                                                                                                                                                                                                                                                                                                              |
|---------|----------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Belize  | Implementation phase                   | <ul style="list-style-type: none"> <li>• SAI India as main technical partner</li> <li>• Dialogue ongoing with the Inter-American Development Bank, EU delegation and US embassy for supplementary financial support in phase 1 and 2</li> </ul> Parallel support ongoing from regional programmes with GIZ/OLACEFS/CAROSAI, e.g. citizen engagement |

| Country           | Status of phase 1 peer-support project | Partners, roles and additional support                                                                                                                                                                                                                                                                                                                                                                                                            |
|-------------------|----------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                   |                                        | <ul style="list-style-type: none"> <li>Potential project with the US Centre for Audit Excellence funded by USAID being planned</li> </ul>                                                                                                                                                                                                                                                                                                         |
| <b>Benin</b>      | Planning phase                         | <ul style="list-style-type: none"> <li>SAI France as main technical partner, and GIZ as main financial partner and providing supplementary technical support. IDI's role will be limited from April 2024, then GIZ will manage the project</li> <li>Cooperation agreement expected to be signed by March 2024</li> <li>Dialogue ongoing with AfDB and USAID for supplementary financial support in phase 1 and phase 2</li> </ul>                 |
| <b>Dominica</b>   | Implementation phase                   | <ul style="list-style-type: none"> <li>SAI Latvia as main technical partner, and CAROSAI secretariat engaged for regional synergies and phase 2 donor mobilization</li> </ul>                                                                                                                                                                                                                                                                     |
| <b>Haiti</b>      | Planning phase                         | <ul style="list-style-type: none"> <li>SAI France as main technical partner, including the regional Chamber of Accounts of Guadelupe-Guyane-Martinique.</li> <li>Waiting for SAI's feed-back on the draft Cooperation Agreement.</li> <li>Dialogue with the EU delegation to build on previous support and coordinate in a challenging country situation</li> </ul>                                                                               |
| <b>Honduras</b>   | Implementation phase                   | <ul style="list-style-type: none"> <li>SAI Costa Rica as main implementation partner, SAI Mexico as supplementary technical partner, and OLACEFS secretariat engaged for regional synergies</li> <li>Dialogue ongoing with the Inter-American Development Bank and USAID for supplementary financial support in phase 1 and 2</li> <li>Parallel project ongoing with the World Bank is contributing to component 2 of the GSAI project</li> </ul> |
| <b>Kyrgyzstan</b> | Implementation phase                   | <ul style="list-style-type: none"> <li>SAI Poland as main implementation partner</li> <li>SAI Support Group established with EU, World Bank and Asian Development Bank for coordination and exploring phase 2 scaled-up support</li> <li>Parallel project initiated by the Asian Development Bank</li> </ul>                                                                                                                                      |
| <b>Lebanon</b>    | Planning phase                         | <ul style="list-style-type: none"> <li>SAI France as main technical partner</li> <li>OECD Sigma will provide supplementary technical support</li> <li>Cooperation agreement expected to be signed in quarter 1, 2024</li> </ul>                                                                                                                                                                                                                   |

| Country           | Status of phase 1 peer-support project | Partners, roles and additional support                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
|-------------------|----------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                   |                                        | <ul style="list-style-type: none"> <li>• Parallel project to support SAI has been approved and funded by EU, Expertise France as main implementation partner.</li> <li>• Parallel WB funded project ongoing</li> <li>• SAI Support Group to be established, potentially with EU, WB, OECD SIGMA, Expertise France, SAI France, IDI and ARABOSAI.</li> </ul>                                                                                                                                       |
| <b>Tajikistan</b> | Implementation phase                   | <ul style="list-style-type: none"> <li>• SAI Azerbaijan, CIPFA and IDI as partners for a phase 1 peer support project. Funding contribution from Seco through IDI's Well Governed workstream</li> <li>• Peers from SAI Georgia are planned to be engaged for supplementary support</li> <li>• SAI Support Group is established with the EU delegation, WB, SECO and Asian Development Bank for coordination and exploring supplementary phase 1 support and phase 2 scaled-up support.</li> </ul> |

### **Implications of current status for plans and priorities going forward**

The technical partners of the SAIs have different experience and available staff resources for the projects. In some countries IDI will allocate more resources for contributing to project management, such as in Tajikistan. The IDI involvement will be sought gradually reduced during the phase 1 project where the SAI and other partners are encouraged to take a greater role in project management. However starting projects is a critical phase and may require additional support to be provided by partners and IDI to ensure enough resources and smooth start of projects implementation.

There are discussions with development partners in each country to settle dedicated funding for supplementary projects not relying on IDI. In 2024 there is a need for IDI to work actively with the partners in each country to stimulate this, especially through the SAI support group.

## 2.3 Strategy 2 status: Contribute to increased and high-quality peer-to-peer support to SAs in challenging environments



GSAI Belize planning visit, Belmopan July 2023

### Plans

Implementation of the country projects are expected to be quite challenging, due to reasons as unpredictable environment, limited SAI absorption capacity and resistance to change. For providers it may be difficult to ensure synergies across different support interventions and establishing the right dynamic of cooperation with the SAI. Another challenge is to facilitate new projects where funds are channeled directly to beneficiary SAs or to provider peer-SAs without involvement of IDI.

In collaboration with the PAP-APP programme and IDI's Global Foundations Unit, the GSAI programme will share good practices and approaches for project management, such as in the areas of project design, resourcing, reporting, monitoring and follow-up, logistics and finances. The programme will also seek to share and stimulate learning among providers on how principles for good capacity development to SAs can be implemented in practice. This will be done by an annual project management and experience sharing workshop among the providers of support to the SAs. This will be sought done in cooperation with PAP-APP and the INTOSAI Capacity Building Committee (CBC) working group on peer-to-peer cooperation<sup>3</sup>. The material developed by the CBC workstream of Audit in Complex and Challenging Contexts<sup>4</sup> will be utilized, such as the guide "State building in fragile situations – the role of Supreme Audit Institutions and their international partners".

<sup>3</sup> See here: <https://www.intosaicbc.org/peer-to-peer-cooperation/>

<sup>4</sup> See here: <https://www.intosaicbc.org/acccgoodstories/>

To ensure the projects are addressing the most critical needs of the SAI, the programme aims to utilize the Problem Driven Iterative Approach (PDIA).<sup>5</sup> This is an approach for solving complex problems in a locally-driven, results-oriented and iterative way.

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

- Deeper exchanging of governance and management routines for managing bilateral support projects in synergy with other support
- Provide specific advice to providers, for instance for engagement of advisors, follow-up of project agreements, etc.
- Support projects to integrate ongoing global and regional programs
- Contribute to joint events of the SAIs, where several providers are involved and important synergies benefits are there if working together
- Provide quality review of selected project products and deliverables
- Give guidance to providers who are interested in being responsible for a grant in phase 2

## Progress

In 2023 several activities were carried out to ensure quality of peer-support:

- A *Master plan template* was developed as the main guide for the design and planning phase of GSAI. This document was intended to help members of the “SAI Support Group” to get a common understanding of the situation of the beneficiary SAI and how support could be developed most efficiently and effectively. Some SAIs, have several projects developed with different partners. An overall master plan for GSAI can contribute to that the needs and priorities of the SAI considered and different projects are planned and implemented in a coordinated and harmonized way. The Master plan document invited for a discussion on success factors for support and quality criteria going forward.
- An online training in *Emergency preparedness* was conducted in October to ensure GSAI partners have the necessary knowledge and skills to be prepared and effectively respond to emergency situations in challenging contexts. This included looking into the potential risk and hazards in the respective countries, how to prepare for emergencies and take precautions, and general steps to take when an emergency happens. The session was conducted in three languages in partnership with PAP-APP.
- *Examples and practices for project management of peer-support projects* were shared in both the GSAI kick-off event in March (in Oslo and online) and a dedicated event in November (in Paris and online) together with PAP-APP. In the November event a group of both beneficiary and provider SAIs attended, as well as CBC and GIZ. The core question asked was how projects can be managed to ensure steady progress, a fruitful

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<sup>5</sup> SAIs in challenging contexts may face a lot of complex problems, such as failure to submit core audit reports on time or Parliaments not holding hearings or following up on audit reports. When faced with such complex problems, advising the management of a SAI can be a daunting endeavour, rife with potential failure and even harm if the wrong support or advice is provided. The PDIA can then be used as an approach to identify the actual problems, break problems into root causes, identify relevant entry points, search for possible solutions considering the SAIs existing capacity, take action, reflect upon lessons, adapt and then act again. It is a dynamic process with tight feedback loops that allows for developing solutions to problems that fit the local context. PDIA can therefore be used to identify what should be areas of support as well as be used as a tool in the implementation of support. See more and download Andrews, Pritchett and Woolcock's book for free here : [Building State Capability: Evidence, Analysis, Action | Building State Capability \(harvard.edu\)](https://www.hks.harvard.edu/publications/building-state-capability-evidence-analysis-action)

collaboration, and sustainable results. The programme included a keynote speech from OECD on the current thinking and lessons since the 2005 Paris declaration on aid effectiveness. This served the basis for a common framework for what is management of peer support projects, lessons learned so far and development of “team contracts” on how to do project management going forward. The event also included sessions on processes facilitation, grant management and use of digital tools. The event was concluded at the French Cour des Comptes with presentation by each country group on how projects will be managed going forward.

## Results

The table below shows the expected result, indicator, targets and results for the strategy. The results so far are in line with the targets.

| Baseline                                                                                                                         | Year | Target | Actual | Assessment                                | Comments                                                  |
|----------------------------------------------------------------------------------------------------------------------------------|------|--------|--------|-------------------------------------------|-----------------------------------------------------------|
| <b>2.1 Good practices for managing and delivering support to the SAIs are shared among providers of support</b>                  |      |        |        |                                           |                                                           |
| 2.1a Cumulative number of providers taking part in an annual experience sharing workshop on providing support to challenged SAIs |      |        |        |                                           |                                                           |
| NA                                                                                                                               | 2023 | 5      | 6      | Target met and result in line with target | SAI Azerbaijan, Poland, India, France, Latvia, Costa Rica |
|                                                                                                                                  | 2024 | 8      |        |                                           |                                                           |
|                                                                                                                                  | 2025 | 8      |        |                                           |                                                           |
|                                                                                                                                  | 2026 | 8      |        |                                           |                                                           |
| 2.1b Survey results of participants in provider trainings: Compiled satisfaction assessment on a scale from 1-5                  |      |        |        |                                           |                                                           |
| NA                                                                                                                               | 2023 | 4      |        | 3.9                                       |                                                           |
|                                                                                                                                  | 2024 | 4      |        |                                           |                                                           |
|                                                                                                                                  | 2025 | 4      |        |                                           |                                                           |
|                                                                                                                                  | 2026 | 4      |        |                                           |                                                           |

## Implications of current status for plans and priorities going forward

The initial work of the programme in 2023 to facilitate both increased and high-quality peer-support clearly indicates an interest and importance of continuing this programme support. Both beneficiary SAIs and providers participating in the November project management event identified several plans and principles for how to manage their projects. Succeeding in it can be fostered by continuous experience sharing and reflections across country groups. This is planned through online sessions in early 2024. A similar event as the November Paris event will be considered, but other less costly and environmentally friendly approaches will be considered.

## 2.4 Strategy 3 status: Develop providers' competencies and share good practices for support in prioritized areas of SAI capacity development

In collaboration with the ongoing PAP-APP programme, the GSAI programme aims to develop and share good practices for providing support to the SAIs.

Three areas have been prioritized for programme efforts of sharing of good practices and competencies across country projects:

- SAI annual audit process and quality
- SAI digitalization
- SAI stakeholder engagement and public trust

There are other areas supported in the country projects where the programme seeks to share good practices and material. This will also benefit from the ongoing available support from other IDI workstreams, and IDI's larger network in the INTOSAI community.

### 2.4.1 Good practices for support to the SAI annual audit process and quality

#### Plans

The credibility and relevance of the SAI relies on the ability to deliver an annual audit report addressing important challenges in the country. While audits take different forms and approaches, several SAIs have an ongoing challenge to in their overall audit planning, prioritization of main audit activities and delivery of a quality annual audit report to the public.

To enable the beneficiary SAIs to succeed in improving their annual audit report, it is assumed that INTOSAI providers have a comparative advantage in supporting overall audit management. The programme will therefore stimulate support in this area by encouraging sharing good practices for support related to overall annual audit planning, quality management of the audit process and quality review of the main audit report.

#### Progress

In all the country projects there is a component aiming for stronger audit capacities and results. This means there is a potential for learning and experience sharing across country projects on effective support to audit capacities. The work to facilitate quality support to the audit area across country projects will be embarked on in 2024.

The table below shows audit related topics addressed in the phase 1 projects of the different countries.

| SAI      | Overall annual audit planning | Quality management | FA methodology and results | CA methodology and results | PA methodology and results | Jurisdictional control methodology and results | Digitalization audit process |
|----------|-------------------------------|--------------------|----------------------------|----------------------------|----------------------------|------------------------------------------------|------------------------------|
| Belize   |                               |                    | x                          | x                          | x                          |                                                | x                            |
| Benin    | x                             |                    |                            | x                          | x                          | x                                              |                              |
| Dominica |                               |                    | x                          | x                          | x                          |                                                | x                            |
| Haiti    |                               |                    |                            | x                          | x                          |                                                |                              |

| SAI        | Overall annual audit planning | Quality management | FA methodology and results | CA methodology and results | PA methodology and results | Jurisdictional control methodology and results | Digitalization audit process |
|------------|-------------------------------|--------------------|----------------------------|----------------------------|----------------------------|------------------------------------------------|------------------------------|
| Honduras   | x                             | x                  |                            |                            |                            |                                                | x                            |
| Kyrgyzstan |                               | x                  | x                          | x                          |                            |                                                | x                            |
| Lebanon    | x                             |                    |                            | x                          | x                          | x                                              |                              |
| Tajikistan | x                             | x                  | x                          | x                          | x                          |                                                | x                            |

## Results

The table below shows the expected result, indicator, targets and results for the strategy. The baseline assessment done in 2023 shows that a majority of the GSAI countries are able to issue an annual audit report. For the 3 SAs where this is not done regularly, support is intended to enable these to succeed in this. For the SAs issuing an annual audit report, the quality and coverage is addressed through the support. The baseline assessment shows several SAs have a limited audit coverage. The average score of the SAI-PMF indicator 8 on audit coverage is 0,8 (on a range from 0-4). This is supported in the projects, and a target is to increase the score in the period.

| Baseline                                                                                                                                                                    | Year | Target               | Actual | Assessment   | Comments                                                                                                                                                                  |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|----------------------|--------|--------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>2.2 Good practices for enhancing the SAI annual audit process and quality are shared among and utilized by the providers of support to the GSAI SAs</b>                  |      |                      |        |              |                                                                                                                                                                           |
| 2.2a BIS-1a Number of SAs supported bilaterally publicizing an annual audit report or equivalent on their webpage within 12 months of the end of the audited financial year |      |                      |        |              |                                                                                                                                                                           |
| 5 of 8 (2022)                                                                                                                                                               | 2023 | 5 of 8               |        | Not assessed | Dominica to be confirmed for 2023                                                                                                                                         |
|                                                                                                                                                                             | 2024 | 5 of 8               |        | Not assessed |                                                                                                                                                                           |
|                                                                                                                                                                             | 2025 | 6 of 8               |        | Not assessed |                                                                                                                                                                           |
|                                                                                                                                                                             | 2026 | 7 of 8               |        | Not assessed |                                                                                                                                                                           |
| 2.2b BIS-1b Number of SAs that increase their score of SAI PMF indicator 8 "Audit coverage"                                                                                 |      |                      |        |              |                                                                                                                                                                           |
| Average score of 0,8 (2021, 2022 and 2023)                                                                                                                                  | 2023 | NA                   |        | Not assessed | SAI-PMF done in 5 countries in the period 2021-2023 and scoring used for baseline. These are for the SAs of Benin, Belize, Dominica, Honduras, Kyrgyzstan and Tajikistan. |
|                                                                                                                                                                             | 2024 | Not planned measured |        | Not assessed |                                                                                                                                                                           |

| Baseline | Year | Target               | Actual | Assessment   | Comments                                                                                       |
|----------|------|----------------------|--------|--------------|------------------------------------------------------------------------------------------------|
|          | 2025 | 3 of 5 SAls increase |        | Not assessed | Only possible to assess for 5 of the SAls. The others do not have SAI PMF scoring as baseline. |
|          | 2026 | 4 of 5 SAls increase |        | Not assessed | Only possible to assess for 5 of the SAls. The others do not have SAI PMF scoring as baseline. |

### **Implications of current status for plans and priorities going forward**

The country projects aim for improved audit capacities and results in various areas. There are some common topics in which seems suitable for a programme effort to facilitate quality support and good approaches in 2024:

- Updating audit methodology and digitalization of the audit process, as done in Belize, Dominica, Kyrgyzstan, Honduras and Tajikistan
- Annual audit of the government accounts, as worked on in Lebanon and Benin.

## **2.4.2 Good practices for support to SAI strategic management**

### **Plans**

Strategic management for SAls involves policies, strategies and techniques intended to direct SAI top management and staff's attention and behavior towards the continuous and holistic improvement of SAI performance in line with strategic outcomes and outputs. It does so by factoring in the broader governance and political economy environment in which the SAI operates and the expectations of the key SAI stakeholders. The ability of SAI leadership to lead strategically and establish core strategic management systems and practices is regarded as a key determinant of implementation of strategic plans and SAI progress. This includes overall change management of the organization. The programme can offer guidance and resources for country project providers to support SAls in strategic management. This can be done utilizing resources of IDI's SPMR initiative, as well as examples of practices from the PAP-APP SAls.

### **Progress**

Several SAls have identified strategic management as a prioritized area of support in phase 1:

- SAI PMF and strategic plan development: SAI Benin and Tajikistan
- Strategic plan implementation tools, systems and routines: SAI Honduras, Tajikistan and which aims for strengthening current strategic management systems.

The table below shows the strategic management areas supported in the phase 1 country projects. There are four SAls in which strategic management is supported through a specific component. All the projects are expected to indirectly support strategic management by utilizing the SAI systems for project planning and execution.

| SAI        | SAI PMF assessment | Strategic plan | Strategic plan implementation systems and routines | Comments                                                                                                     |
|------------|--------------------|----------------|----------------------------------------------------|--------------------------------------------------------------------------------------------------------------|
| Belize     |                    |                |                                                    | New strategic plan developed in 2024 may also be supported                                                   |
| Benin      | x                  | x              | x                                                  |                                                                                                              |
| Dominica   |                    |                |                                                    |                                                                                                              |
| Haiti      |                    |                |                                                    |                                                                                                              |
| Honduras   |                    | x              | x                                                  | New strategic plan to be developed in 2024                                                                   |
| Kyrgyzstan |                    |                | x                                                  | Support is prioritized for revision of SAI policies for compliance with current local legislation and ISSAIs |
| Lebanon    |                    |                |                                                    |                                                                                                              |
| Tajikistan | x                  | x              | x                                                  |                                                                                                              |

## Results

The table below shows the expected result, indicator, targets and results for the strategy. The baseline assessment of 2023 shows that there are several SAIs already publishing the annual performance report. This is done by three of the four SAIs supported for strategic management. Furthermore, the SAI PMF average scoring of SAI-3 is 1 (on a scale from 0-4). This reflects limitations to strategic plans, operational plans, internal reporting and monitoring and annual performance reporting of the SAI.

| Baseline                                                                                                                                  | Year | Target               | Actual | Assessment   | Comments                                                                                            |
|-------------------------------------------------------------------------------------------------------------------------------------------|------|----------------------|--------|--------------|-----------------------------------------------------------------------------------------------------|
| <b>2.3 Good practices for SAI strategic change management are shared among and utilized by the providers of support to the GSAI SAIs</b>  |      |                      |        |              |                                                                                                     |
| 2.2b GSAI 2b Number of SAIs supported to enhance strategic management that increase the score of SAI PMF indicator 3 "Strategic planning" |      |                      |        |              |                                                                                                     |
| Average score of 1 (2021, 2022 and 2023)                                                                                                  | 2023 | NA                   |        | Not assessed | 4 of 8 GSAI countries supported in strategic management: Benin, Honduras, Kyrgyzstan and Tajikistan |
|                                                                                                                                           | 2024 | Not planned measured |        | Not assessed | 4 of 8 GSAI countries supported in strategic management: Benin, Honduras, Kyrgyzstan and Tajikistan |
|                                                                                                                                           | 2025 | 2 of 4               |        | Not assessed | Assumption that SAI-3 will be measured this year.                                                   |
|                                                                                                                                           | 2026 | 3 of 4               |        | Not assessed | Assumption that SAI-3 will be measured this year.                                                   |

| Baseline                                                                                                                                                                                                 | Year | Target | Actual | Assessment   | Comments                                                              |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|--------|--------|--------------|-----------------------------------------------------------------------|
| 2.3a Number of SAIs supported to enhance SAI internal governance and/or strategic management that publish the SAI performance report on their webpage within 12 months of the end of the financial year. |      |        |        |              |                                                                       |
| 3 of 4 (2023)                                                                                                                                                                                            | 2023 | 3 of 4 |        | Not assessed | Honduras, Kyrgyzstan and Tajikistan publishes report. Benin does not. |
|                                                                                                                                                                                                          | 2024 | 4 of 4 |        | Not assessed |                                                                       |
|                                                                                                                                                                                                          | 2025 | 4 of 4 |        | Not assessed |                                                                       |
|                                                                                                                                                                                                          | 2026 | 4 of 4 |        | Not assessed |                                                                       |

### Implications of current status for plans and priorities going forward

All the projects are expected to indirectly support strategic management by utilizing the SAI systems for project planning and execution.

### 2.4.3 Good practices for support to SAI mobilization and coordination of external support



SAI Tajikistan with EC and SECO representatives after GSAI signing ceremony, Dushanbe, December 2023

## Plans

Related to strategic management is coordination of different support projects and partners. This is assumed to be critical for utilization of support but has also proven to be challenging. In many countries the SAI and the providers of support have an objective to coordinate, but limited resources or requirements are put into ensuring this coordination is operative and effective. To avoid such scenario, the programme can share good practices and advise the SAIs and providers on how to make the Support Groups effective for coordination among several projects and supporting the SAI in advocacy and efforts such as in how to strengthen independence. The groups are advised to ensure the following mechanisms are operative:

- The SAI Strategic plan guides scope and timing of external support projects at a general level
- The SAI Operational plan includes all external support and is used to adjust priorities, scope, budget and timing annually
- There are regular meetings for all main partners to review achievements, find synergies and set main plans
- The annual SAI Performance report compiles progress of all projects and is used as a basis for project reports

## Progress

In 2023 the programme sought to promote the principle of using SAI systems as the basis of support, to stimulate ownership by the SAI to support activities and targets, alignment of support activities and other SAI operations, and strengthening of SAIs own management capacity by using its systems. This has been done through the kick-off workshop for GSAI partners and through an experience sharing and training in project management together with the SAIs of the pap app programme.

IDI has also conducted a number of meetings with all donors and partners engaged in the programme to mobilize sufficient technical and financial support and stimulate a coordinate approach to designing projects. In these meetings the approach of the SAI Support Groups have been explained and promoted. In each country the SAI Support Group members have been sought identified. The SAI and partners were encouraged to conduct meetings especially related to the country planning visit. Several partners were able to do this, and some also combined the signing of the phase 1 agreement with a meeting for the SAI Support group. In 2024 it will be important to further facilitate the effective functioning of these groups, customized to the country situation and ability of other than IDI to stimulate such coordinated approach to SAI support.

The table below shows the status of using SAI systems as a basis for support, and whether the SAI support group members are identified and have met.

| SAI           | Strategic plan alignment | Operational plan includes support activities | SAI performance report includes support progress and results | SAI support group members identified and have met jointly |
|---------------|--------------------------|----------------------------------------------|--------------------------------------------------------------|-----------------------------------------------------------|
| <b>Belize</b> | X                        | *                                            | *                                                            | X                                                         |
| <b>Benin</b>  |                          | *                                            | *                                                            | X                                                         |

| SAI        | Strategic plan alignment | Operational plan includes support activities | SAI performance report includes support progress and results | SAI support group members identified and have met jointly |
|------------|--------------------------|----------------------------------------------|--------------------------------------------------------------|-----------------------------------------------------------|
| Dominica   | X                        | *                                            | *                                                            |                                                           |
| Haiti      |                          | *                                            | *                                                            |                                                           |
| Honduras   | X                        | *                                            | *                                                            | X                                                         |
| Kyrgyzstan | X                        | *                                            | *                                                            | X                                                         |
| Lebanon    |                          | *                                            | *                                                            | X                                                         |
| Tajikistan | X                        | *                                            | *                                                            | X                                                         |

\* To be assessed in 2024

## Results

The table below shows the expected result, indicator, targets and results for the strategy.

| Baseline                                                                                                                                                    | Year | Target | Actual | Assessment   | Comments                                                                |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------|------|--------|--------|--------------|-------------------------------------------------------------------------|
| <b>2.4 Good practices for SAI mobilization and coordination of external support are shared among and utilized by providers to the GSAI SAIs</b>             |      |        |        |              |                                                                         |
| 2.4a BIS-2d Number of SAIs supported to establish coordination mechanisms for support, and where at least one joint meeting for all partners have been held |      |        |        |              |                                                                         |
| 0 of 8 (2022)                                                                                                                                               | 2023 | 2 of 8 | 6 of 8 | Target met   | The working methods and roles of the group members need to be clarified |
|                                                                                                                                                             | 2024 | 6 of 8 |        | Not assessed |                                                                         |
|                                                                                                                                                             | 2025 | 8 of 8 |        | Not assessed |                                                                         |
|                                                                                                                                                             | 2026 | 8 of 8 |        | Not assessed |                                                                         |

## Implications of current status for plans and priorities going forward

While SAI Support Group members have been identified in most countries, there is a need to assist each group to define their working methods and roles of the group members. In some countries it is expected that IDI needs to organize meetings and assist the partners in this work. For the SAI in Dominica the intention is to seek a regional approach where CAROSAI mainly brings partners together for developing amongst others phase 2 support. For the SAI of Haiti there will be a need to continue the attempt to conduct online meetings with interested partners, in particular the EU-delegation in which has been an active partner in 2023.

## 2.5 Strategy 4 status: Contribute to global sharing of good practices of support to highly challenged SAs and good stories of how such SAs strengthen their capacities and performance

### Plans

The SAs and various partners involved in GSAI are expected to gain much experience of working together and what is successful capacity development especially for SAs in challenging contexts. In collaboration with the INTOSAI CBC workstream on Auditing in Complex and Challenging Contexts, efforts will be done to compile good stories from the SAs and share these globally. "Good stories" are short and inspiring stories showing how a SA has addressed or managed to overcome challenges related to a complex situation. There can be stories about both the experiences related to both supporting and management of SAs in such situations. Through the CBC working group on peer-to-peer support it will also be sought to share material and approaches developed through GSAI work.

### Progress

Stories for sharing have been identified and were shared in late 2023, and some others coming in early 2024. This includes how projects have been developed in some countries where partners have collaborated in such for the first time, such as for the Dominica and Tajikistan projects.

### Results

The table below shows the expected result, indicator, targets and results for the strategy.

| Baseline                                                                                                                                                                             | Year | Target | Actual | Assessment | Comments                                                                                                                                                                                                                                                                                                                   |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|--------|--------|------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>3.1 Good stories of SAI development and support projects shared globally</b>                                                                                                      |      |        |        |            |                                                                                                                                                                                                                                                                                                                            |
| Cumulative number of "Good stories" (short articles or videos showing how a challenge was overcome and the lessons learned) developed by GSAI and shared through IDI online channels |      |        |        |            |                                                                                                                                                                                                                                                                                                                            |
| 0 (2022)                                                                                                                                                                             | 2023 | 2      | 2      |            | One article on good story for Dominica project is developed and shared through IDI online channels <sup>6</sup> . One video on Dominica case is developed and shared through IDI and partner channels <sup>7</sup> . The article on good story for Tajikistan project is being developed and to be shared during Q2, 2024. |
|                                                                                                                                                                                      | 2024 | 4      |        |            |                                                                                                                                                                                                                                                                                                                            |
|                                                                                                                                                                                      | 2025 | 6      |        |            |                                                                                                                                                                                                                                                                                                                            |
|                                                                                                                                                                                      | 2026 | 10     |        |            |                                                                                                                                                                                                                                                                                                                            |

<sup>6</sup> <https://idi.no/elibrary/bilateral-programmes/1928-dominica-gsai-success-story/file>

<sup>7</sup> <https://www.idi.no/bilateral-support/gsai-global-sai-accountability-initiative/dominica>

### Implications of current status for plans and priorities going forward

Developing good stories and global sharing can be a challenge to prioritize in programme work when there are various urgent tasks. In 2024 it will be key to seek to develop stories and global sharing together with the partners in the country projects and try to find ways in which these are shared from the SAI platforms and using SAI systems as much as possible. In some countries there is support to the SAI communication and stakeholder engagement work, and thus a potential to combine developing good stories with the support.

## 2.6 Programme management



IDI GSAI team workshop, Oslo, January 2024

The programme is established in IDI's Bilateral Support unit and managed in the IDI system of planning, monitoring, and reporting. A programme team is responsible for the daily management of the programme. The members of the team have a combination of competencies, including SAI understanding, capacity development support experience and language skills necessary for effective communication with the providers and most SAIs involved.

Each of the country projects have agreed mechanisms for project governance and management. IDI takes part in the Steering Committee in the projects and the project management team in several country projects depending on the needs.

## Plans

Donors and providers being involved at programme and in various country projects are to be invited to take part in regular meetings (as bi-annually). Topics planned for discussion include the progress of projects, the role of the various partners in projects, how good practices and resources can be shared better, and how synergies across projects and partners ensured.

## Progress

The programme team has gradually increased its capacity in 2023 to be able to manage the various languages and needs for guidance to partners in each country. A key action was recruitment of a new manager with Russian speaking skills.

The planned joint meetings for all donors and providers of the programme have not been prioritized in 2023 as there have been much interaction through the kick-off event and various planning activities in each country project.

## Implications of current status for plans and priorities going forward

In 2024 it will be important to find a constructive and efficient form and approach to meetings for donors and providers across the country projects. The meetings will give a general update and seek to address cross-cutting issues. Utilizing the IDC annual meeting and inviting IDC representatives will be considered.

Two key GSAI team members are leaving IDI in first quarter 2024, therefore IDI will in the short term have less capacity for GSAI programme level activities. IDI will continue to support all the country level projects but will have to prioritize engagement especially where partners are struggling, and IDI has committed to a larger role. IDI is already in the process of recruiting additional resources to ensure proper capacity to support ensure proper programme level capacity going forward.

## 2.7 Communication

Regular and powerful communication is key both at the programme level and in each of the country projects. Sharing of good stories, examples and tools is an integrated part of the programme work to ensure high quality support of various projects and partners.

## Plans

The GSAI programme will through external communication seek to strengthen support to the beneficiary SAs and the profile of partners involved by:

1. Keep key stakeholders, including donors, regularly updated about progress, results and lessons learned of the programme and related country projects, including invites to the important events like signing ceremonies and stakeholder engagement events.
2. Develop and share good stories and material globally for enhanced support to challenged SAs.
3. Combine programme communication with support to the SAs' own communication work.
4. Use multiple channels of communication to ensure visibility of the SAs and the programme efforts and results.

External communication has several potential immediate results, such as greater understanding, motivation and involvement of partners. This can again influence on the actual results in the projects in terms of SAI capacities, outputs, and outcomes.

For the programme, the main result for communication to be measured are the results related to 2.6 Good stories of SAI development and support projects shared globally.

### **Progress**

The following communication activities were carried out:

- Partner updates developed and sent out two times (in June and September) to all stakeholders, both in the beneficiary SAs, peer-SAs, regional secretariats, donors and other implementation partners.
- Development of a programme video presenting the programme, beneficiary SAs and their country partners
- Country webpages developed presenting phase 1 projects at the IDI website
- Social media sharing of major events and programme developments

### **Implications of current status for plans and priorities going forward**

The communication work is important to ensure clarity on what is happening from the programme and in each country project. Developing informative country project webpages needs to be ensured for all country projects in 2024, enabling a one-stop place to find key updated info. Regular (at least twice a year) debriefs for donors within country project SAI Support Groups, as well as on an ongoing basis depending on project activities, results, and needs.

### 3 Target groups and final beneficiaries



GSAI Benin, Planning visit, Porto-Novo, July 2023

The programme is targeting providers of support to the SAIs selected by the IDC for GSAI, seeking to enable these to succeed in establishing relevant and effective support to the beneficiary SAIs. This is expected to benefit the beneficiary SAIs as institutions and the current staff. Through enhanced capacity and performance, these SAIs are finally expected to create benefits and values for both government and citizens in their countries.

The programme is expected to contribute to stronger ability of INTOSAI providers (SAIs and regional secretariats) to support SAIs. Lessons learned and good practices and stories will be shared globally, enabling both SAIs and other providers to benefit from the programme.

The programme keeps track of the persons involved in main activities. The figure below shows the share of all persons engaged so far in different country projects, including both beneficiary SAI representatives, peer-SAI representatives, partners, consultants, and donors.<sup>8</sup> The figures show a large number of persons engaged at the programme level. This reflects the high number of partners engaged in the March programme kick-off event, November workshop on project management in Paris and online emergency workshop. The number of persons engaged in each country project represent only those directly involved in the events and varies depending on the size of the responsible project management teams and number of events conducted in each project. The numbers do not represent the events conducted by the SAIs independently

<sup>8</sup> The total only counts distinct, meaning persons are only counted once although participating in several country projects, excepts for Programme level events, when total number of participants is provided no matter whether it was already counted as part of the country projects.

to sensitise understanding of the GSAI project for all their staff. Such events are conducted as part of SAI's regular activities but reflect additional engagement of GSAI beneficiaries.

| GSAI Project / Events                          | SAI Beneficiary | %          | SAI Peer  | %          | Donor     | %         | Partner   | %         | Consultant | %         | Total      |
|------------------------------------------------|-----------------|------------|-----------|------------|-----------|-----------|-----------|-----------|------------|-----------|------------|
| GSAI Belize - Phase 1 Peer support project     | 12              | 71%        | 5         | 29%        | -         | 0%        | -         | 0%        | -          | 0%        | 17         |
| GSAI Benin - Phase 1 Peer support project      | 4               | 33%        | 5         | 42%        | 3         | 25%       | -         | 0%        | -          | 0%        | 12         |
| GSAI Dominica - Phase 1 Peer support project   | 6               | 55%        | 5         | 45%        | -         | 0%        | -         | 0%        | -          | 0%        | 11         |
| GSAI Honduras - Phase 1 Peer support project   | 8               | 62%        | 5         | 38%        | -         | 0%        | -         | 0%        | -          | 0%        | 13         |
| GSAI Kyrgyzstan - Phase 1 Peer support project | 7               | 54%        | 6         | 46%        | -         | 0%        | -         | 0%        | -          | 0%        | 13         |
| GSAI Lebanon - Phase 1 Peer support project    | 4               | 36%        | 3         | 27%        | 4         | 36%       | -         | 0%        | -          | 0%        | 11         |
| GSAI Tajikistan - Phase 1 Peer support project | 21              | 57%        | 8         | 22%        | 4         | 11%       | -         | 0%        | 4          | 11%       | 37         |
| GSAI Programme                                 | 134             | 68%        | 42        | 21%        | 8         | 4%        | 10        | 5%        | 2          | 1%        | 196        |
| <b>Grand Total</b>                             | <b>196</b>      | <b>63%</b> | <b>79</b> | <b>25%</b> | <b>19</b> | <b>6%</b> | <b>10</b> | <b>3%</b> | <b>6</b>   | <b>2%</b> | <b>310</b> |

It is important to note involvement of the Heads of SAI's in the GSAI activities at the country project level. The GSAI activities go beyond events with official registration and involve ongoing activities within the SAI's teams with extended number of participants, including representatives from various departments of the SAI's.

## 4 Integration of cross-cutting issues



GSAI Tajikistan planning visit, Dushanbe, September 2023

### 4.1.1 Sustainability

#### Plans

The GSAI programme has an intrinsic intention to contribute towards sustainable development according to the 2030 Sustainable Development Goals (SDGs) agenda. Sustainable development is development that meet the needs of the present without compromising the ability of future generations to meet their own needs. SAls have a natural role in the follow up and review of SDGs within their national contexts.

To achieve sustainable development, there are three interlinked pillars of sustainability:

1. Governance sustainability: it refers to having in place sustainable governance structures that consider the principles of efficiency and effectiveness in economic and operational processes within the organization.
2. Environmental sustainability: at the organizational level, it refers to ensuring sustainable environmental management, safeguarding use of natural resources, preventing or diminishing pollution, amongst others relevant local aspects.  
Going beyond, it could represent the SAI conducting performance or compliance audits on sustainability issues such as environment and climate change governmental actions.
3. Social sustainability: at the organizational level, it refers to ensuring equal opportunities within the organization, non-discrimination and gender equality policies and practices.

In addition, the SAI could also conduct performance or compliance audits on national SDG programs in reference to gender and inclusion (SDG5).

The GSAI partners could support SAs in their own sustainability efforts as organisations, or in conducting audits in sustainability related topics. Gender, diversity and inclusion is one of the areas where the programme will seek to share good practices with providers during the implementation phase. This will include both enhancing gender, diversity and inclusion internally in the SAI as well as a topic for audits. The work will build on the ongoing support by PAP-APP and other IDI initiatives to these areas.

Related to environmental sustainability, the programme seeks to minimize the need for flights, which has a negative climate impact. This is done by actively using videoconferencing and ICT-tools for communication and support. In addition, IDI will compensate for CO2 emissions to reduce air travel emissions.

In the development of country projects, the partners are encouraged to identify opportunities and good strategies for online collaboration. For SAs with a weak capacity for working online, support to this will be sought established in the early phase of the projects.

### **Progress**

The GSAI programme has encouraged each beneficiary SAs and partners to address sustainability in projects. This was done by including assessment of sustainability aspects in the Master plan. In the planning phase an analysis of the current situation for gender, diversity and inclusion in each SAI was offered from the programme, including setting a baseline using the indicator for SAI Gender, Diversity and Inclusion developed in the PAP-APP programme. However, no country groups requested for assistance to this. They generally approach the topic through an analysis in the Master plan.

The areas prioritized for support in phase 1 have to a different degree a clear link to a sustainability aspect. The SAs will through enhanced audit activities contribute to better economic sustainability in the countries. No SAI has prioritized support for a specific audit topic related to the SDGs. However, there are two SAs in which has requested for support to enhance their own work related to Gender and inclusion (Benin and Honduras).

For environmental sustainability, the programme has sought to minimize the number of physical participants in events, and thus reduced travel. The main events have been conducted with an online participation opportunity.

The programme has also provided tools for conducting online meetings to some of the SAs which did not have good microphones or cameras or licenses for platform use. IDI has also been conducting trainings and workshops for SAI beneficiaries and peer SAs on MS Teams in order to maximise use of the online tools.

### **Implications of current status for plans and priorities going forward**

- Compile assessment of sustainability aspects in the Master plans and analyze if there is a need of programme level actions, fill in gaps and identify some programme general offerings related to the topic.

- Assist the partners in Benin and Honduras in this topic, as they have it in their result framework.
- Address or take stock on this topic in a programme level webinar.

#### 4.1.2 Digitalization



GSAI Tajikistan, online signing ceremony, December 2023.

#### Plans

Digitalization is the process of enabling or improving processes by leveraging digital technologies and digitized data. Digitalization is an ambition for most of the SAIs, and the support process can benefit from using digital tools and approaches.

Digitalization of the audit process as well as SAI systems is expected in several country projects. The programme intends to utilize digital tools for support and consider support to providers working in digitalization. This can be linked to the programme strategy of sharing good practices for support to the SAI annual audit process and quality.

#### Progress

Many SAIs in GSAI have requested support in digitalization of their own organization and processes. In early 2023 the GSAI programme conducted a survey to the beneficiary SAIs to understand the SAI's current use of information technology, and plans and ambitions going forward. The survey was also used to understand the SAI's current ability to collaborate with partners online, and what is needed to enable an effective online GSAI collaboration.

The survey showed large variations among the SAIs in existing hardware and software. While some SAIs have laptops for most staff, some are not well equipped. In regard to software, some has digitalized their audit process, but most do not. Most have internet available, but do not have so good facilities for quality online meetings.

### ***Implications of current status for plans and priorities going forward***

- Where relevant, country project teams could reach out to donors that can finance these types of needs. One possibility is the application to the Saudi FISP fund, which delivers about USD 30,000 to SAls in developing countries for ICT infrastructure. The GSAI programme team will support in this process.
- The GSAI countries could lean on the experience and development journey from their peers, technical providers of support. It should be extensively explained how, based on context, the SAls can find simple solutions, tailored to their needs instead of trying to buy advanced technology that will be hard to sustain in the future.

### ***Plans***

There is a stakeholder engagement component within country projects which will contribute to strengthening public trust in SAls. In addition, at the GSAI programme level it is planned to develop videos and communications which will contribute to spreading awareness of SAls input to ensuring transparency, accountability, and effective management of public funds.

### ***Progress***

Country projects which are within implementation phase are already in progress of implementing stakeholder engagement component. Some countries are conducting stakeholder engagement analysis to understand their needs and expectations and tailor activities respectively.

Videos on GSAI programme (2024) and Dominica case (2023), as well as good stories on Dominica and Tajikistan projects were developed to reflect achievements, share experience and promote importance of SAls capacity building to contribute to strengthening of public trust through increased awareness about the role of the SAls.

### ***Implications of current status for plans and priorities going forward***

In addition to the stakeholder engagement activities at project levels, it is planned to continue with the same approach of developing communications, videos and good stories and sharing it amount partners and stakeholders of beneficiary SAls to increase awareness and contribute to strengthening of public trust.

## 5 Risk analysis and management



GSAI Lebanon planning visit, Beirut, July, 2023

The SAIs have significant challenges of performance and often an unfavorable environment. Furthermore, working in challenging contexts involves a risk of doing harm due to a complex and stressed situation. The implication is that the country projects will involve high developmental and operational risks (such as delays), but also reputational risks for the partners. Risks related to the GSAI programme are grouped in the following categories:

- Programme level operational and reputational risks
- Project level operational and reputational risks
- SAI development risks

Appendix 3 shows the main programme level operational and reputation risks. The risks are addressed through regular monitoring and adjustment of actions in programme and project management. The programme seeks to address several of the operational risks of projects, such as unprepared resource persons, mediocre quality of deliverables and misconceived role of partners.

At the country projects level risk assessment is performed and mitigation measures are developed within cooperation agreements before signing. One of the SAIs, which held its first Steering Committee meeting and prepared annual project report for 2023 updated its risk assessment register and reported on the measures taken to address the existing risks. It was

noted that the risk assessment procedure is overall a helpful tool to ensure any existing and potential risks are analyzed, though trough and respective mitigation measures are developed.

## 6 Sustainability of the programme

At a global level, the programme intends to enhance sustainability of peer-support by increasing the number of providers with capacity and positive experience in collaborating with SAIs in challenging situations. The ultimate impact is related at how the SAIs improve their performance and impact in their societies. *SAI Impact* refers to the contribution that SAIs make to the quality of public sector governance and service delivery for the value and benefit of citizens.

### 6.1 Financial sustainability

#### **Plans**

The providers of support are expected to attract country level support for projects making IDI involvement not necessary in the medium and long term. The support to providers will seek to attract donors to fund such projects in the longer-term making support financially sustainable over time. While some providers have existing funds and can continue support covering their own staff costs, other providers may rely on continuous funding for support.

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

#### **Progress**

SAI Support Groups were established within each country projects. In countries where the projects are in implementation phase meetings are being conducted with the SAI Support Groups to provide information about SAI needs covered by the Projects and about SAI needs that require further support.

#### **Implications of current status for plans and priorities going forward**

It is planned to develop project proposals for Phase 2 within implementation phase of the projects and present to SAI Support groups to proactively search for funding and attract donors for further financial support of the SAIs and the programme.

### 6.2 Institutional sustainability

#### **Plans**

The providers involved in the programme activities are expected to be able to capture the lessons learned of providing support. However, long term institutional sustainability of providing support will depend on to what extent they are able to show good results and national political

support for engaging in peer-to-peer support. Through the programme it is intended to ensure the support succeeds.

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

### **Progress**

There is a variation among the current SAls selected for GSAI in terms of how the strategic plans and needs of support are linked to societal impact. The programme has in the 2023 planning phase advised for country projects to have a result framework linked to capacities critical for enabling SAI outputs (audit results) leading to key strategic outcomes in which can contribute to impact. While 5 out of 8 SAls have developed the results framework and successfully signed cooperation agreements moving to implementation phase, there are also 3 SAls which have their results frameworks developed but were not able to sign the cooperation agreements yet due to various reasons, including change in SAls management, long and complex approval procedures, etc.

### **Implications of current status for plans and priorities going forward**

The support to the SAls should continue ensuring tailored approach and support. While it takes its starting point from their strategic plans and own defined needs for support, the providers of support will continue to be encouraged to act as discussion partners and develop solutions based on local context needs and goals to promote ownership and sustainability of the SAls.

## **6.3 Policy level sustainability**

### **Plans**

The providers of support will be offered assistance to develop internal policies on how to work with capacity development in general and challenged SAls in particular. These policies are expected to be useful in the long run.

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

### **Progress**

Support providers were provided with the guidance on how to work with capacity development in general and challenged SAls in particular. There is also ongoing communication with the SAI support providers when there is a need to clarify any outstanding issues in dealing with the SAI beneficiaries and providing support. Thus far support providers have been engaged with SAls to develop results framework and plan activities to build SAls capacity, which also include

assistance with development of internal policies for some SAs. Understanding of the importance for aligning support with the strategic plans of SAs is exercised by both SAI partners and beneficiaries.

### *Implications of current status for plans and priorities going forward*

It is planned to continue supporting SAI support providers, especially those who are new and not experienced providers of support in building capacity of SAs in challenging context by providing 'guidance, having discussion, sharing experience and conducting online workshops.

## 6.4 Dissemination



Project management workshop, Paris, November 2023

### *Plans*

A part of the programme includes global sharing of the achievements of the SAs targeted as a result of support. This dissemination is planned in partnership with PAP-APP programme and the CBC. This can be used for enhancing similar support in other contexts, as well as a similar initiative by the IDC to support the most challenged SAs.

## Progress

- A kick-off workshop involving all main GSAI partners was well attended onsite and online and included training on how to engage and effectively collaborate with their different partners.
- An online training in emergency preparedness for GSAI partners was held in October 2023, to ensure they have the necessary knowledge and skills to be prepared and effectively respond to emergency situations in challenging contexts.
- An experience sharing and training event in Paris in November 2023, together with PAP-APP, where both beneficiary and provider SAs attended and discussed how to manage peer-support projects to ensure steady progress, fruitful collaboration, and sustainable results.
- Good stories on GSAI country projects were developed to share the achievements of the country projects during the planning phase of 2023.

## Implications of current status for plans and priorities going forward

It is planned to celebrate one year of GSAI and disseminate GSAI video, including key infographics reflecting the established collaboration between SAI beneficiaries and peer partners and achievements during the first year of GSAI.

During 2024 it is planned to conduct more workshops on global sharing depending on SAs needs and availability of resources.

## 7 Financial report

The programme costs include costs for the overarching programme costs as well as for phase 1 country level projects. Programme level funding includes all IDI's costs as well as travel and meeting costs of partners. The peer-SAI partners involved provide in-kind contributions by covering their own staff costs. In regard to use of the programme funding for country level projects, this varies between the countries depending on travel costs, size of SAI and involved partners.

| Grant utilization in 2023 | EUR              | Disbursement utilisation in 2023   | EUR            |
|---------------------------|------------------|------------------------------------|----------------|
| <b>Total grant</b>        | <b>2,000,000</b> | <b>Disbursement received</b>       | <b>512,032</b> |
| Eligible costs financed   | 502,846          | Eligible costs financed            | 502,846        |
| <b>Remaining grant</b>    | <b>1,497,154</b> | <b>Balance transferred to 2024</b> | <b>8,309</b>   |

The detailed financial report is shown in a separate file attached as appendix 4.

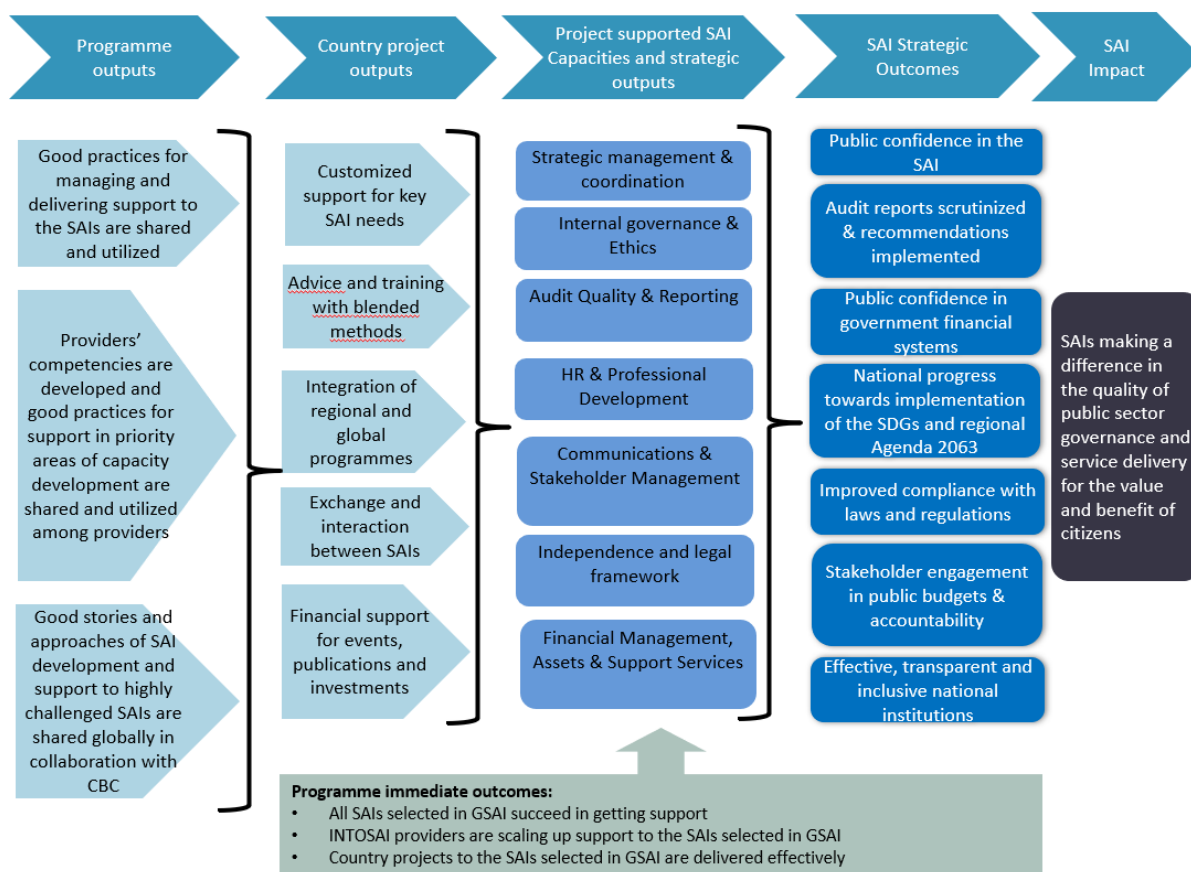
## Appendix 1: Result framework

The overall programme result framework is illustrated in Figure 1. The programme is expected to have immediate outcomes in the form of scaled-up support established and delivered effectively to the SAIs selected for GSAI. The programme outputs of contributing to good practices for support are expected to enable scaled-up and relevant country projects, in which enable the SAIs to enhance their capacities and deliver key audit results ("SAI outputs"), leading to SAI outcomes and finally impact of the SAI's work in their countries. Global sharing of good stories and approaches of support to the most challenged SAIs are also expected to contribute to more effective future support to SAIs in similar situations.

The country projects for the SAIs will be developed in close partnership between the SAIs and providers of financial and technical support. Each country project will have its own result framework, depending on the prioritized needs of support and ambitions of the SAI, as well as support ability of the providers. The programme will compile these result frameworks, and especially select some indicators across the SAIs that can capture results in the form of project supported SAI capacities and outputs, and SAI outcomes.

The fundamental pre-conditions for these results are related to country political support to the SAI and SAI commitment to change.

Figure 1 GSAI Programme result framework



Results frameworks for each country projects are provided below. For Haiti, Lebanon and Benin draft results frameworks are provided, as cooperation agreements are not signed yet. The Results framework for the Honduras project is in a draft stage and pending approval from the new leadership of SAI Honduras, expected to be appointed in early 2024.

## Results framework – SAI Belize

| Component                                                                                   | Expected result                                                                                                     | Measurement of result (indicator) and target                                                                                                                  | Current status (baseline)                                                                                                           |
|---------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------|
| <b>C1. Improved quality and digitalization of audit processes and audit related records</b> | 1.1 Audit manuals for FA, CA and PA are ISSAI compliant and used for the audit process                              | 1.1a ISSAI compliant audit manuals for FA, CA and PA are approved by the AG - by the end of Q1 2025                                                           | 1.1a No audits are fully ISSAI compliant (based on SAI PMF review there were gaps on ISSAI compliant audits).                       |
|                                                                                             | 1.2 Audit records and processes are digitalized                                                                     | 1.2a Digital system for the audit process identified and roll-out initiated - by the end of 2024                                                              | 1.2a Audits are done manually, without an audit management system                                                                   |
|                                                                                             |                                                                                                                     | 1.2b Number of ISSAI compliant pilot audits completed using the digital audit management system: 1 by end of 2025 <sup>9</sup>                                | 1.2b Hybrid of manual and digital audit information stored and managed in different ways                                            |
|                                                                                             |                                                                                                                     | 1.2c Scanning, storage and retrieval of documents for the years 2020 to 2024 fully digitalized - by the end of 2025                                           | 1.2c Audit records stored in paper mainly                                                                                           |
| <b>C2. Digitalization of selected SAI HR processes</b>                                      | 2.1 A digital system for handling staff records related to pension files developed                                  | 2.1a A functional digital system for handling staff records for pension files in place in place – by the end of 2025                                          | 2.1a HR processes are managed partly in a digital government system and partly with paper records and manual reports within the SAI |
| <b>C3 SAI Independence and Legal Framework*</b>                                             | 3.1. Draft Audit bill presented to the National Assembly                                                            | 3.1a A revised draft audit bill of SAI Belize developed in which if enacted would improve scoring of SAI PMF indicator 1 – by the end of 2024                 | 3.1a SAI PMF Indicator SAI-1 scoring of 2 (2021)                                                                                    |
|                                                                                             |                                                                                                                     | 3.1b Strategy for advocacy of the Audit bill developed and implemented - by the end of 2025                                                                   | 3.1b No documented strategy developed for advocacy of the Audit bill                                                                |
| <b>C4. Improved Stakeholder engagement*</b>                                                 | 4.1 Stronger engagement with Joint Public Accounts Committee (JPAC) to encourage follow up of audit recommendations | 4.1a Procedures for interaction between the SAI and JPAC is proposed to key stakeholders (for instance as MoU, SoP or in the audit bill) – by the end of 2024 | 4.1a No MoU or SoP with JPAC in place                                                                                               |

<sup>9</sup> Quality Assurance review to be carried out by the QAR team selected by SAI management. SAI will contribute to the quality assurance.

| Component                                     | Expected result                                                                                                                                                                | Measurement of result (indicator) and target                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Current status (baseline)                                                                                                                                                                               |
|-----------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                               | 4.2 Stronger engagement with Accountant General's Department (AGD) to achieve constitutional responsibilities, especially related to timely submission of financial statements | 4.1b Parliament sensitized on the role of the SAI and ways to deliberate and conclude on audit reports (as in a dedicated event for the purpose) – by the end of 2024                                                                                                                                                                                                                                                                                                                                               | 4.1b Sensitization of the Parliament related to the role of the SAI and options for deliberation and conclusion of audit reports not done.                                                              |
|                                               |                                                                                                                                                                                | 4.2a The root causes for the significant delays of financial statement submissions are identified and discussed with the AGD - by the end of 2024                                                                                                                                                                                                                                                                                                                                                                   | 4.2a No root cause analysis undertaken                                                                                                                                                                  |
|                                               |                                                                                                                                                                                | 4.2b A draft MoU with the Accountant General and Financial Secretary is prepared and submitted – by the end of 2024                                                                                                                                                                                                                                                                                                                                                                                                 | 4.2b No Mou or SoP with the AGD in place                                                                                                                                                                |
|                                               |                                                                                                                                                                                | 4.2c Number of Awareness engagements with key stakeholders, such as with AGD – at least one seminar by end of 2024 (subject to procedures of interaction outlined)                                                                                                                                                                                                                                                                                                                                                  | 4.2c No awareness engagements done with AGD                                                                                                                                                             |
| <b>C5 Project management and coordination</b> | 5.1 SAI led project with fruitful engagement, communication and collaboration with the technical Peer                                                                          | 5.1a Bi-annual virtual Steering Committee meeting held on time and called for by SAI Belize - regularly in 2024 and 2025<br><br>5.1b Monthly meetings of project management group to discuss progress and challenges, and minutes of the meeting submitted to Project Steering Committee - during 2024 and 2025<br><br>5.1c Phase 1 is conducted as per agreed timelines in the annual plan approved by the Steering Committee: More than 80 % of activities in the annual plan for 2024 and 2025 conducted on time | 5.1 Partners have engaged virtually during the planning phase and had one physical planning in 2023.<br><br>Partners have not established in practice the routines for Steering and project management. |
|                                               | 5.2 Support project proposal for GSAI phase 2 prepared and funded                                                                                                              | 5.2a Phase 2 project proposal is prepared and presented to donors – by the end of 2024<br><br>5.2b Phase 2 project is funded by a donor – by end of 2025                                                                                                                                                                                                                                                                                                                                                            | 5.2 No phase 2 project proposal developed                                                                                                                                                               |

## Results framework – SAI Dominica

| Component                                                      | Expected result                                                                                                                                                                                  | Measurement of result (target, indicator)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Current status (baseline)                                                                                                                                                    |
|----------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>C0. Project management and coordination</b>                 | <p>Good practice project management and coordination based on SAI plans and preferences.</p> <p>Development partners engaged and a proposal for a new project of long-term support developed</p> | <p>Q2 2023 - Q2 2025</p> <p>Project implemented according to Master Plan and Project Cooperation agreement. Planned results achieved within agreed time, quality and budget. Proposal for a new project of long-term support developed.</p> <p>Project implementation report.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | <p>Project governance mechanisms, components, specific activities and project team roles defined, discussed and agreed.</p>                                                  |
| <b>C1. Audit competencies, quality, processes, and results</b> | <p>Enable ODA to produce more timely, relevant audit reports of high quality</p>                                                                                                                 | <p>By Q2 2025 (activity implemented in line within ongoing audit cycle through the project).</p> <p>Customized manual and procedure for CA, PA &amp; FA including ICT aspects (fulfilling PMF 9 (I), 12 (I), 15 (I) criteria). ODA strategy 2022-2027 priority area 1 goal and activity No 1. and 3. achieved.</p> <p>By Q1 2024 (2 weeks, 4 hours per day, combination of on-line theoretical and case-study in-country); Q2 2025 – all audit staff are trained in the use of customized manuals and ISSAIs.</p> <p>By Q2 2025<br/>At least one pilot audit conducted of each audit type based on customized manuals and tabled at relevant authorities.</p> <p>Developed and implemented a plan for professional development and training (PMF 23 (I)). ODA strategy 2022-2027 priority area 2 goal and activity No 1. and 2. addressed.</p> | <p>No manuals, use of benchmarking against ISSAIs</p> <p>No tailored trainings on ISSAIs conducted</p> <p>No permanent training programme, primarily self-learning based</p> |

| Component                                           | Expected result                                                                                                                                | Measurement of result (target, indicator)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Current status (baseline)                                                                                                                                                                                       |
|-----------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>C2. Independence and stakeholder engagement</b>  | Increased credibility of the ODA as an independent institution which provides objective insight on public sector accountability.               | <p>By Q1 2025<br/>Independence gaps in the legislation identified and action plan prepared for discussion with legislator.</p> <p>By Q3 2023<br/>Established stakeholder engagement policy being implemented. At least 3 criterions from PMF 25 (ii) met. ODA strategy 2022-2027 priority area 4 goal and all activities fully addressed.</p> <p>By Q4 2024<br/>Identification of how issues from PMF can be addressed in terms of HR and staffing (options, cost analysis, structure). PMF 22 (ii) c. ODA strategy 2022-2027 priority area 1 goal and activities 1 and 5 addressed.</p> | <p>Audit Acts have not been updated since 1994</p> <p>No systematic practice of stakeholder engagement</p> <p>No detailed cost-based analysis with alternative options. No tailored internal HR procedures.</p> |
| <b>C3. ICT development for effective audit work</b> | Information and Communication Technology (ICT) infrastructure, systems, and support service strengthened to efficiently support ODA operations | <p>By Q2 2024 – Q4 2024<br/>Develop an understanding of and apply data analytics to reduce audit risks and increase ODA performance. (PMF 21 (I) criterions f and PMF 21 (ii) criterions c and d addressed). ODA strategy 2022-2027 priority area 1 goal and activity No 2 achieved.</p> <p>Where appropriate results are tested and activities being implemented within the ongoing audit cycle.</p>                                                                                                                                                                                    | <p>No Audit MIS developed.</p> <p>No systematic use of CAAT's tools and audit overall management system.</p> <p>No sufficient staff training in the application of CAAT's tools.</p>                            |

#### Results framework – SAI Kyrgyzstan

| Component                                         | Expected result                                                                                                                                                                                   | Measurement of the result (indicators)                                                                                                                                                                  | Current state (baseline)                                                                                                                               |
|---------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>C1. Audit methodology, quality and reports</b> | <p>1. Revised and updated FA, CA and PA manuals in accordance with ISSAIs</p> <p>2. Quality Management System developed</p> <p>3. Employees are trained in the application of the methodology</p> | <p>1) Audit manuals and working papers updated and made available to all auditors</p> <p>2.3)<br/>SAI-10 (FA) – score 3 (2024)<br/>SAI – 13 (PA) – score 2 (2024),<br/>SAI-16 (CA) – score 3 (2024)</p> | <p>Insufficient quality of audit reports and audit documents</p> <p>SAI-10 (FA) – score 2;<br/>SAIs – 13 (PA) – score 1;<br/>SAI-16 (CA) – score 2</p> |

| Component                                                  | Expected result                                                                                                                                             | Measurement of the result (indicators)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Current state (baseline)                                                                                                                                                              |
|------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                            | and the preparation of quality reports<br><br>4. ISSAI compliant audits executed and reported (FA, CA and PA) with peer support throughout the audit cycle  | 4) 1 FA, 1 CA and 1 PA audit reports are presented to stakeholders                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                                                                                                                                                                       |
| <b>C2. Digital audit processes</b>                         | 3. More audit processes are supported by IT-solutions<br><br>3. Increased use of CAATs in audits<br><br>3. Database of findings and recommendations updated | 3. Updated audit working papers have been implemented in the IT-tool, and employees have been trained in their application<br><br>3. Relevant CAATs identified and applied in the peer supported audits<br><br>3. The database functionality is enhanced                                                                                                                                                                                                                                                               | 3. Audit forms are not filled out in 1C (audit management tool)<br><br>2.No CAAT available, Excel is used<br><br>3. The current reporting forms of the database is not fully relevant |
| <b>C3. Communication and stakeholder awareness raising</b> | Increased interaction with the Parliament, the Presidential Administration, the Cabinet of Ministers, the media and the public                              | 4. The communication strategy has been developed<br><br>2.The number of information events held for the Parliament on the work and role of the SPKR: 1 in 2024 and 1 in 2025<br><br>5. Holding an annual discussion with the Parliament on audit topics prior to planning for the year: 1 in 2024 and 1 in 2025<br><br>6. Number of audit reports presented in a short format: 1 for FA, 1 for CA, 1 PA<br><br>5. Number of press conferences and interviews with representatives of the SPKR: 2 in 2024 and 2 in 2025 | Poor communication with stakeholders                                                                                                                                                  |
| <b>C4. Strategic management of the Chamber of Accounts</b> | SPKR regulations updated in accordance with the new law and implemented                                                                                     | Regulations governing internal processes have been developed and approved                                                                                                                                                                                                                                                                                                                                                                                                                                              | Internal regulations are not fully compliant with the ISSAIs. Workflows are not optimal, and the workload is unevenly distributed.                                                    |

| Component                                                                        | Expected result                                                                                                                                                                                                | Measurement of the result (indicators)                                                                                                                                                                                                                          | Current state (baseline)                                                                                                                                                               |
|----------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>C5. Project management, coordination and mobilization of external support</b> | <p>1. Successful and timely implementation of the project</p> <p>2. Regular meetings with development partners and donors are held</p> <p>3. External support for a phase 2 long-term project is mobilized</p> | <p>1. All components of the project, taking into account the clarification of activities, will be completed on time.</p> <p>2. Minimum 2 meetings per year</p> <p>3. The project proposal for the support and development of the project has been developed</p> | <p>1. The CAKR lacks practical experience in project management</p> <p>2. Bilateral meetings by donor organizations are held</p> <p>3. The project proposal has not been developed</p> |

### Results framework – SAI Tajikistan

| Component                                          | Expected result                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Result measurement and target                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Current status (baseline)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
|----------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>1. Audit methodology, quality and reporting</b> | <p>1.1 Three instructions on the base of manuals on financial audit (FA), compliance audit (CA) and performance audit (PA), including audit quality management system are developed and applied by the auditors.</p> <p>1.2 Auditors are trained on the use of instructions and manuals and on the preparation of audit quality control reports.</p> <p>1.3 Audit training courses are developed for CART to train rest of the staff and other stakeholders.</p> <p>1.4 ISSAI compliant financial, performance and compliance audits are executed with technical guidance and reports are published.</p> | <p>1.1a FA, CA, and PA draft instructions are developed by June 2024.</p> <p>1.2a At least 30 (5 from each unit) auditors trained on the use of instructions by September 2024.</p> <p>1.2 b FA, CA, and PA instructions approved by CART and authorised for use by auditors, by March 2025.</p> <p>1.3a At least 10 auditors are trained as part of ToT.</p> <p>1.4a At least 1 pilot ISSAI compliant financial audits, 1 pilot ISSAI compliant compliance audits, 1 pilot ISSAI compliant performance</p> | <p>1.1a Audit manuals for FA and CA updated in 2021, however not implemented in practice by auditors. Compliance audits are not conducted.</p> <p>1.1b The system of audit quality management is not incorporated in the audit process. The system is documented in the manual, but is not implemented on practice.</p> <p>1.3a Training of the auditors is conducted based on the annual training program on a weekly basis by experienced auditors delivering the specific topic identified in the annual training program.</p> |

| Component                                     | Expected result                                                                                                                                                                                                                                                                                                                    | Result measurement and target                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | Current status (baseline)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|-----------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                               |                                                                                                                                                                                                                                                                                                                                    | audit are conducted and approved by 1st quarter 2025.                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| <b>2. Strategic management</b>                | <p>2.1 SAI PMF assessment is completed and utilized in CART for learning and strategic planning.</p> <p>2.2 Strategic plan for 2024-2028 is developed and shared with stakeholders.</p> <p>2.3 Annual operational plan (based on CART Strategic Plan for 2024-2028), including monitoring system is developed and implemented.</p> | <p>2.1a SAI PMF report is finally endorsed by CART and have undergone an independent review by end of December 2023</p> <p>2.2a Strategic plan for 2024-2028 is developed and published by March 2024.</p> <p>2.3a Operational plan 2024 is developed and approved by March 2024.</p> <p>2.3b Monitoring system of operational plan implementation is developed and approved by September 2024</p> <p>2.3c Monitoring implementation progress of the operational plan is completed in 1<sup>st</sup> quarter of 2025.</p> | <p>2.1a SAI PMF has not been conducted before.</p> <p>2.2a CART Strategy for 2018-2022 is available, however was of the minimal use, as presented as a massive document with no or minimal practicality.</p> <p>2.3a No annual operational plan was developed.</p> <p>2.3b No monitoring system is available.</p>                                                                                                                                                                                                                                                                              |
| <b>3. Audit digitalization</b>                | <p>3.1 Update AMS to document FA, CA and PA in the AMS, including audit quality management system.</p>                                                                                                                                                                                                                             | <p>3.1 a Develop audit procedure templates for AMS by March 2024 based on the audit instructions developed</p> <p>3.1 b Training of 30 auditors by 4<sup>th</sup> quarter 2024</p> <p>3.1 c Finalise register of financial violations by June 2024</p> <p>3.1 d At least 1 FA, 1 PA, 1 CA are documented in full in AMS, the audit reports are prepared and approved by end of 2024</p>                                                                                                                                   | <p>3.1 Audit management system (AMS) of CART functions as a special software that manages the audit process, including providing functions of planning, control and execution of audit activities, comparative and statistical analysis, as well as establishing the reliability of financial statements during financial audits, compliance audits and performance audits. The system is missing templates to document procedures and evidence, which can be attached to the system through the templates. Currently the system can't be fully utilized to document audits in the system.</p> |
| <b>4. Stakeholder (Parliament) engagement</b> | <p>4.1 Key stakeholder expectations are reflected in the 2024-2028 strategic plan of CART</p>                                                                                                                                                                                                                                      | <p>4.1a Report on stakeholder analysis is produced and approved by CART by December 2023.</p>                                                                                                                                                                                                                                                                                                                                                                                                                             | <p>4.1 a b The current strategic plan for 2019-2023 includes sections on stakeholder engagement but are</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |

| Component | Expected result                                                                                                                                                                                                                                                                                     | Result measurement and target                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Current status (baseline)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
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|           | <p>4.2 The main activities to establish effective communication with key stakeholders are included in the 2024 Annual Operational Plan of CART and support for implementation is provided</p> <p>4.3 Awareness among key external stakeholders about the role and mandate of CART is increased.</p> | <p>4.1b The results of stakeholder analysis are reflected in the strategic plan of CART by February 2024.</p> <p>4.1 c The existing communication strategy is reviewed and updated according to the overall strategic plan (2024-2028) of CART</p> <p>4.2 a Annual action plan for stakeholder engagement for 2024 is prepared and included in the overall operational plan of CART</p> <p>4.2 b Demonstrated progress towards implementation of annual action plan for stakeholder engagement as evidenced by achievement of relevant milestones</p> <p>4.3 a At least two awareness raising events are held with key stakeholders of CART by November 2024</p> <p>4.3 b at the stakeholder analysis stage CART communicates information about its role and mandate to key stakeholders.</p> | <p>not based on a comprehensive stakeholder analysis.</p> <p>4.1 c the existing communication strategy for 2021-2025 is linked to the overall Strategic Plan of CART for 2019-2025 but will need to be updated in accordance with the new strategic plan for 2024-2028.</p> <p>4.2 a The five-year (strategy) implementation matrix exists, but CART does not have a holistic annual operational plan entailing key activities related to stakeholder engagement</p> <p>4.3 a CART holds periodic meetings with its key stakeholders and is required to present its annual performance report to the parliament and the president each year; however, CART does not hold awareness raising meetings with key stakeholders to help them better understand audit reports.</p> <p>SAI PMF results : SAI 24, dimension ii, criteria e, f, h not met</p> <p>dimension iii, criterion c not met.</p> <p>dimension iv, criterion b not met</p> <p>SAI 25<br/>Dimension i, criterion c not met</p> <p>Dimension ii, criteria c, d, e not met<br/>4.4 a b SAI staff has been provided with materials about stakeholder engagement within the frames of other donor-funded projects, but</p> |

| Component                                     | Expected result                                                                                                                                                                                                                                                                                                                                                                 | Result measurement and target                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Current status (baseline)                                                                                                                                                                                                                                                                 |
|-----------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                               | 4.4 The internal staff of CART is sensitized about sustainable stakeholder engagement practices to ensure that stakeholder analysis becomes an integral part of the SAI Strategic Management process.                                                                                                                                                                           | <p>4.4 a at least 2 workshops and 1 experience-sharing on stakeholder engagement is held by March 2024.</p> <p>4.4 b On-site assistance on sustainable stakeholder engagement is provided through at least 4 field visits by December 2024.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | there is a need to organise additional workshops, specifically on stakeholder analysis. CART has not yet implemented the latter practice in the strategic management process.                                                                                                             |
| <b>5. Project management and coordination</b> | <p>5.1 Robust project management routines and systems established to ensure successful execution of the project within the defined timeframe.</p> <p>5.2 Regular coordination with partners and donors through SAI support group meetings based on Stakeholder engagement strategy developed.</p> <p>5.3 Long-term support for the strategic plan of SAI Tajikistan secured</p> | <p>5.1a Annual project plan is developed and approved by the SC on an annual basis.</p> <p>5.1b 90% of activities in the annual project plan approved by the SC implemented within the timeframe, 10% can be delayed.</p> <p>5.1c Project steering committee meetings are conducted at least twice a year.</p> <p>5.1d Project management team meetings conducted at least on a monthly basis.</p> <p>5.2a SAI Support group meetings are held as a minimum one time per year for all main donors and technical partners. Details of communication and coordination to be defined based on stakeholder engagement analysis.</p> <p>5.3a A project proposal for phase 2 is presented for donors by June 2024</p> | <p>5.1 minimal experience in Project management, therefore the project management team comprising from CART and the partners is established.</p> <p>5.2 Donor and partner coordinating mechanism is being established in 2023.</p> <p>5.3 Funding for a phase 2 project not committed</p> |

## Draft Results framework – SAI Benin

| Component                                                                                             | Expected Result/ <u>Actions</u>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Current status (baseline)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Outcome Measurement (Indicator) Target                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|-------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>C1. Establishment of an adequate strategic management system</b>                                   | <p><b>1. The SAI conducts its actions on the basis of a strategic management system adapted to its context, demonstrating its contribution to the sound management of public finances.</b></p> <p>A. The SAI is developing a Strategic Plan.<br/>B. The SAI develops an annual Work Programme.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                               | <p>The work of the SAI is not based on strategic directions, as indicated by the ISC-CMP 2023; There is no system to demonstrate the added value of these actions.<br/>No strategic plan or annual work programme.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | <p>1.1 SAI Strategic Plan approved. Q2-24</p> <p>1.2 Annual Work Programme 2025 approved. Q4-24</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| <b>C2. Urgent Transformation Actions: Development of Essential Skills, Procedures and Capacities.</b> | <p><b>2. The staff have strengthened skills and means to carry out their missions, to carry out audits more in line with the ISSAIs and to close and judge the accounts.</b></p> <p>A. Carry out a mapping of the skills of the staff of the SAI of Benin.<br/>B. Deploy a training plan.<br/>C. Produce methodological guides for replication of the training received are made available to auditors<br/>D. Conduct pilot audit missions in accordance with ISSAIs and with peer support.<br/>E. Analyze and make proposals to improve adjudication procedures.<br/>F. Analyze and make proposals to set up a special procedure to close delinquent accounts.<br/>G. Provide technical and legal support by magistrates of the French SAI.</p> | <p>The ISSAIs are not being adequately implemented, as outlined in the ISC-CMP 2023.</p> <p>With the need for new staff and skills to the SAI, there is an increased need for training.</p> <p>The SAI has a 2023-2025 training plan, but it has not been deployed.<br/>There are delays in the adjudication of accounts and a large stock of overdue accounts.<br/>The organization and resources of the Registry are insufficient to carry out these tasks. There are gaps in the registration, processing, archiving and communication of cases.<br/>The SAI is headquartered in Porto Novo and also has offices in Cotonou. It does not have the equipment to hold online meetings.</p> | <p>2.1 The skills mapping is presented to the SAI of Benin. Q2-24</p> <p>2.2 &gt;50% of staff received skills building training. Q4-25</p> <p>2.3 Publication of two pilot audit engagement reports) published (missions conducted in accordance with ISSAIs). Q4-25</p> <p>2.4 The stock of overdue accounts is closed. Q4-25</p> <p>2.5. The assessment of the accounts shall be carried out within the required deadlines. Q4-25</p> <p>2.6 The affairs of the Registry are up-to-date (registration, allocation, communication, archiving). Q4-25</p> |

| Component                                                                                                                     | Expected Result/ <u>Actions</u>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Current status (baseline)                                                                                                                                                                                           | Outcome Measurement (Indicator)<br>Target                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|-------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                                                                                               | <ul style="list-style-type: none"> <li>H. Analyze and make proposals to improve the management of the registry.</li> <li>I. Purchase two basic video-conferencing equipment to improve the connectivity of the SAI (Porto Novo and Cotonou), within the Institution and with its partners.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                                                                                                                                                                                                     | 2.7 Videoconferencing equipment is functional<br>Q1-24.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| <b>C3. Transversal Transformation Actions: Gender, Diversity and Inclusion (GDI), Communication and Stakeholder Relations</b> | <p><b>3. The SAI takes into account issues related to RDM aspects in its management, improves its communication and relations with stakeholders.</b></p> <ul style="list-style-type: none"> <li>A. Analyze and make proposals regarding GDI issues during the development of the Strategic Plan.</li> <li>B. Ensure the participation of women in training activities.</li> <li>C. Analyze, make proposals and set up a procedure for the publication of the Public Report.</li> <li>D. Analyze, make proposals and set up routines to be more active in dealing with stakeholders.</li> <li>E. Analyze and make proposals to set up routines to be more active on the web and social networks.</li> <li>F. Support and coaching by magistrates and agents of the French SAI with expertise in ISC</li> </ul> | The SAI carries out isolated actions, but does not have a structured approach to RDM issues, communication and stakeholder relations. The SAI does not publish its Public Report and is not active on social media. | <p>3.1.a The strategic plan analyzes and includes actions related to IBM aspects.<br/>Q2-24</p> <p>3.2 The percentage of participation in trainings by gender is equivalent to its representation at the SAI.<br/>Q4-24/25</p> <p>3.3 The SAI Public Report is published.<br/>Q4-24/25</p> <p>3.4 Number of consultations and interactions with civil society, media, the National Assembly and other stakeholders.<br/>&gt;1 per partner.<br/>Q4-24/25</p> <p>3.5 Updated website reports and &gt;4 social media / web posts<br/>Q4-24, Q4-25</p> |

| Component                             | Expected Result/ <u>Actions</u>                                                                                                                                                                                                                                                                                                                | Current status (baseline)                                                                                                                                                                                                                                                                                  | Outcome Measurement (Indicator)<br>Target                                                                                                                                                                                                                                                           |
|---------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                       | management and communication.                                                                                                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                            |                                                                                                                                                                                                                                                                                                     |
| <b>C4 Management and Coordination</b> | <p><b>4. The management team ensures the achievement of expected results in high quality and on budget and on time.</b></p> <p>A. Implement the project according to the plans of the Benin SAI and in accordance with the cooperation agreement and good practices.</p> <p>B. Coordinate the development of other long-term SAI supports.</p> | <p>Definition, discussion and agreement on project governance mechanisms, components, specific activities and roles of the project team.</p> <p>GlZ anticipated and shared information on support to the SAI.</p> <p>There is a strong willingness on the part of all partners to coordinate projects.</p> | <p>4.1 Expected results and project milestones achieved on time, on time and on budget. Project Implementation Report. Q4-24 / Q4-25</p> <p>4.2. The project implementation reports address the coordination between all projects supporting the SAI and its long-term sustainability. Q4-24/25</p> |

### Draft Results framework – SAI Lebanon

| Component                            | Expected Result / <u>Actions</u>                                                                                                                                                                                                                                                                                                                                                                                                                                      | Current status (baseline)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Outcome Measurement (Indicator)                                                                               |
|--------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------|
| <b>C1. Optimize a priori control</b> | <p><b>1. The a priori control processes are optimized, the human resources used are reduced.</b></p> <p>A. Confirmation of the implementation of the decree of the First President establishing the new thresholds.</p> <p>B. Improve administrative procedures and practices.</p> <p>C. Creation of an internal and external change cell with the support of the French CoC and SIGMA. The unit will analyse and make proposals for the organisation of a priori</p> | <p><i>A priori control currently mobilizes more than 80% of human resources to control contracts or expenditure items of minimal value due to the erosion of the value of the pound.</i></p> <p><i>Despite the adoption of a new Public Procurement Code, the texts organising the Court's a priori review are old and have become largely inoperative due to control thresholds. This discrepancy has led to a massive increase in the number of cases to be processed.</i></p> <p><i>In September 2023, the President of the CoC of Lebanon issued a decree to adapt the thresholds.</i></p> | <p>1.1 Rate of use of human resources in a priori control is reduced to 50% of the total CoC RRHH. Q2-25.</p> |

| Component                                        | Expected Result / Actions                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Current status (baseline)                                                                                                                                                                                                                                                                                                                                                                                                | Outcome Measurement (Indicator)                                                                                                                                                                                                                                                    |
|--------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                  | <p>control: circuits, responsibilities, delegations, attributions.</p> <p>D. Support change management activities to ensure the implementation of a new approach.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                                                                                                                                                                                                                                                                                                                                                                                          |                                                                                                                                                                                                                                                                                    |
| <b>C2. Optimize account judgement</b>            | <p><b>2. The assessment of the accounts is carried out in accordance with the rules and within the deadlines.</b></p> <p>A. Update the registration of accounts by the Registry and the procedures for assigning accounts to be judged.</p> <p>B. Establish a platform for the timely transmission and filing of accounts.</p> <p>C. Adopt procedures for the accelerated judgment of accounts with the support of the French CoC.</p> <p>D. Analyze and propose improvements (circuits, responsibilities, delegations, organization/specialization of rooms). Creation of a change unit (internal and external) with the support of the magistrates of the French CoC. Mentoring and training for magistrates.</p> | <p><i>The CoC is unable to judge the accounts within the legal deadlines.</i></p> <p><i>The clearance and judgment of the State accounts for the financial years 2020, 2021 and 2022 has not been completed.</i></p> <p><i>The CoC is not able to cover its entire control universe. The universe: 5 senior accountants, 24 regional accountants, 52 municipal accountants and 80 public enterprise accountants.</i></p> | <p>2.1 The clearance and judgment of the State's accounts for the financial years 2020, 2021, 2022 and 2023 have been completed Q3-25;</p> <p>2.2 The accountability of the public accountants for the year N-1 is monitored and their examination readiness is ensured. Q4-25</p> |
| <b>C3. Improving the management of the Court</b> | <p><b>3. The CoC has tools to determine control priorities and plan them taking into account available resources.</b></p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | <p>The programming of controls is dominated by the absolute pervasiveness of <i>a priori</i> control.</p> <p>The work programme is insufficiently formalised; the SAI does not have an annual plan to</p>                                                                                                                                                                                                                | <p>3.1 Adoption of an Annual Work Programme for 2024-25 Q1-24</p> <p>3.2 Creation of a Mercurial (Activity Statistics) of the Court for 2023.</p>                                                                                                                                  |

| Component                                        | Expected Result / Actions                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Current status (baseline)                                                                                                                                                                                                                                                                                                | Outcome Measurement (Indicator)                                                                                                                                                                                                                                                                                                                                                                                           |
|--------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                  | <p>A. Establish procedures to enable the CoC to develop an Annual Operational Plan and establish a monitoring system.</p> <p>B. Establish procedures to ensure that the CoC has reliable and up-to-date management information to manage and monitor its activities.</p> <p>C. Analyze and propose solutions. Support of a magistrate of the French CoC with expertise in SAI management.</p>                                                                                                                                                                                            | <p>determine its priorities, allocate the necessary resources and set a timetable.</p> <p>The CoC does not have management information and data. Activities are not tracked in terms of number, controller/day, percentage of the number of accounts to be judged or proportion of the audit universe to be audited.</p> | Q3-24)                                                                                                                                                                                                                                                                                                                                                                                                                    |
| <b>C4. Relaunching the Court's communication</b> | <p><b>4. The CoC communicates on its activities and the results of its work.</b></p> <p>A. Put in place procedures to enable the CoC to:</p> <ul style="list-style-type: none"> <li>- prepare an annual public report;</li> <li>- publish final judgments;</li> <li>- communicate the final management reports to the authorising officers, accounting officers, supervisory authorities and the deliberative assembly.</li> </ul> <p>B. Analyze and propose solutions. Support of a magistrate and an officer of the French CoC with expertise in SAI management and communication.</p> | <p>There has been no annual public report for several years.<br/>No systematic publication of the Court's judgments.</p> <p>Improper reporting of account management reports.</p> <p>Lack of a communication strategy</p>                                                                                                | <p>4.1 A public report of the CoC covering the financial years for which one has not been prepared shall be published.<br/>Q3-24</p> <p>4.2 A 2024 annual public report is published<br/>Q3-25</p> <p>4.3 &gt;50% of judgments are published within 5 months of being delivered.<br/>(CMP-ISC 20 =1)<br/>Q4-25</p> <p>4.4 &gt;50% of reports are submitted before 5 months of adoption.<br/>(CMP-ISC 20 =1)<br/>Q2-25</p> |
| <b>C5. Preparing and promoting the</b>           | <b>5. The CoC presents a proposal to amend the ISC Act (1992), in accordance with the new regulatory framework</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | <p>The founding or organisational texts of the SAI are outdated or inadequate</p> <p>Attempts to update them have not prospered</p>                                                                                                                                                                                      | <p>5.1 A draft law is prepared and communicated to stakeholders.<br/>Q4-24</p>                                                                                                                                                                                                                                                                                                                                            |

| Component                             | Expected Result / <u>Actions</u>                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Current status (baseline)                                                                                                                                                                                                                                                                                                   | Outcome Measurement (Indicator)                                                                                                                                                                                                                                                                 |
|---------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>change in the legal framework</b>  | <b>(Procurement Law) and in accordance with the ISSAIs.</b><br><br>A. Facilitate the elaboration of the proposal to amend the law and the dialogue with Parliament and civil society (Legal Agenda, ALDIC, among others...)<br>B. Develop an action plan to promote the work of the Court of Auditors, mobilize Technical and Financial Partners and advocate for the adoption of the draft law.<br>C. Support of a magistrate and an agent with expertise in communication of the French CoC and SIGMA. | Inertia of Parliament as a result of political paralysis.<br><br>Weak connection with civil society.                                                                                                                                                                                                                        | 5.2 > 75% of the actions of the Promotion Plan adopted by the CoC are implemented.<br>Q4-25                                                                                                                                                                                                     |
| <b>C6 Management and Coordination</b> | <b>6. Management ensures the achievement of expected results in a quality manner and in accordance with the established budget and deadlines.</b><br><br>A. Implement the project according to the plans of the Lebanon CoC and in accordance with the cooperation agreement and good practices.<br>B. Coordinate the development of other long-term CoC supports.                                                                                                                                       | Definition, discussion and agreement on project governance mechanisms, components, specific activities and roles of the project team.<br><br>The EU, SIGMA and Expertise France anticipated and shared information on support to the CoC. There is a strong willingness on the part of all partners to coordinate projects. | 6.1 Expected results and project milestones achieved on time, quality and on budget.<br>Project Implementation Report.<br>Q4-24/25<br><br>6.2 The project implementation reports address the coordination between all projects supporting the CoC and its long-term sustainability.<br>Q4-24/25 |
| Component                             | Expected Result / <u>Activities</u>                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Current status (baseline)                                                                                                                                                                                                                                                                                                   | Outcome Measure (Indicator) / Target                                                                                                                                                                                                                                                            |

| Component                                | Expected Result / Actions                                                                                                                                                                                                                                                                                                                                                                 | Current status (baseline)                                                                                                                                                                                                                                                                                                                                                                   | Outcome Measurement (Indicator)                                                                                                                                                                                                                                                                                                                                                         |
|------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>C1. Annual Work Programme</b>         | <p><b>1. The CSCCA shall conduct its work on the basis of comprehensive, comprehensive and realistic programming, taking into account the priorities and resources available and the context.</b></p> <p>A. The CSCCA Board is developing an Annual Programming Memorandum.<br/>B. The Board of the CSCCA is developing a procedure to monitor the implementation of its programming.</p> | <p>The CSCCA sets its own control program. This decision takes the form of a memorandum after deliberation by the Council. This memorandum is not necessarily exhaustive in view of all the responsibilities of the CSCCA; these controls depend on the political and institutional environment of the CSCCA.</p> <p>There is a lack of monitoring of the execution of the programming.</p> | <p>1.1 Programming Memorandum for the year 2025 adopted.<br/>Q4-24</p> <p>1.2 Programming Memorandum for the year 2026 adopted.<br/>Q3-25</p> <p>1.3 The monitoring system is operational for the implementation of the programme.<br/>T2-25</p>                                                                                                                                        |
| <b>C2. Strengthen compliance audits</b>  | <p><b>2. CSCCA magistrates have more competence for the application of ISSAs and good compliance audit practices.</b></p> <p>A. Conducting a compliance audit with the support (mentoring) of peers from the French CoC.<br/><br/>[Planning-executing-writing the report. See Appendix-2]<br/><br/>B. Experience sharing and training for the entire CSCCA.</p>                           | <p>The CSCCA conducts compliance audits.</p>                                                                                                                                                                                                                                                                                                                                                | <p>2.1 A report on the compliance audit of the National Office for Old-Age Insurance (ONA) is adopted and published.<br/>T4.24</p> <p>2.2 An experience-sharing session is organized.<br/>T4.24</p> <p>2.3 Update of the CSCCA Audit Manual and Methodological Notes for Compliance Audits.<br/>T2.25</p> <p>2.4 A team of magistrates is trained in compliance auditing.<br/>T3.25</p> |
| <b>C3. Strengthen performance audits</b> | <p><b>3. CSCCA magistrates have more expertise in the application of ISSAs and good performance audit practices.</b></p> <p>A. Conducting a performance audit with the support (mentoring) of peers from the French CoC.</p>                                                                                                                                                              | <p>The CSCCA conducts few performance audits. The application of ISSAs, as well as the quality of publication, remain irregular.</p>                                                                                                                                                                                                                                                        | <p>3.1 A performance audit report of the National Education Fund (FNE).<br/>T4.25</p> <p>3.2 An experience-sharing session is organized.<br/>T4.25</p>                                                                                                                                                                                                                                  |

| Component | Expected Result / <u>Actions</u>                                                                                               | Current status (baseline) | Outcome Measurement (Indicator)                                                                                                                                               |
|-----------|--------------------------------------------------------------------------------------------------------------------------------|---------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|           | <p>[Planning-executing-writing the report. See Appendix-2]</p> <p>B. Experience sharing and training for the entire CSCCA.</p> |                           | <p>3.3 Update of the Audit Manual and Methodological Notes for CSSCA Performance Audits. T4.25</p> <p>2.4 A team of magistrates is trained in performance auditing. T4.25</p> |

### Draft results framework – SAI Haiti

| Component                               | Expected Result / Activities                                                                                                                                                                                                                                                                                                                                                              | Current status (baseline)                                                                                                                                                                                                                                                                                                                                                                   | Outcome Measure (Indicator) / Target                                                                                                                                                                                                                                                          |
|-----------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>C1. Annual Work Programme</b>        | <p><b>1. The CSCCA shall conduct its work on the basis of comprehensive, comprehensive and realistic programming, taking into account the priorities and resources available and the context.</b></p> <p>C. The CSCCA Board is developing an Annual Programming Memorandum.<br/>D. The Board of the CSCCA is developing a procedure to monitor the implementation of its programming.</p> | <p>The CSCCA sets its own control program. This decision takes the form of a memorandum after deliberation by the Council. This memorandum is not necessarily exhaustive in view of all the responsibilities of the CSCCA; these controls depend on the political and institutional environment of the CSCCA.</p> <p>There is a lack of monitoring of the execution of the programming.</p> | <p>1.1 Programming Memorandum for the year 2025 adopted. Q4-24</p> <p>1.2 Programming Memorandum for the year 2026 adopted. Q3-25</p> <p>1.3 The monitoring system is operational for the implementation of the programme. T2-25</p>                                                          |
| <b>C2. Strengthen compliance audits</b> | <p><b>2. CSCCA magistrates have more competence for the application of ISSAs and good compliance audit practices.</b></p> <p>C. Conducting a compliance audit with the support (mentoring) of peers from the French CoC.</p> <p>[Planning-executing-writing the report. See Appendix-2]</p>                                                                                               | <p>The CSCCA conducts compliance audits.</p>                                                                                                                                                                                                                                                                                                                                                | <p>2.1 A report on the compliance audit of the National Office for Old-Age Insurance (ONA) is adopted and published. T4.24</p> <p>2.2 An experience-sharing session is organized. T4.24</p> <p>2.3 Update of the CSSCA Audit Manual and Methodological Notes for Compliance Audits. T2.25</p> |

| Component                                | Expected Result / Activities                                                                                                                                                                                                                                                                                                                                | Current status (baseline)                                                                                                             | Outcome Measure (Indicator) / Target                                                                                                                                                                                                                                                                                                     |
|------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                          | D. Experience sharing and training for the entire CSCCA.                                                                                                                                                                                                                                                                                                    |                                                                                                                                       | 2.4 A team of magistrates is trained in compliance auditing.<br>T3.25                                                                                                                                                                                                                                                                    |
| <b>C3. Strengthen performance audits</b> | <p><b>3. CSCCA magistrates have more expertise in the application of ISSAs and good performance audit practices.</b></p> <p>C. Conducting a performance audit with the support (mentoring) of peers from the French CoC.</p> <p>[Planning-executing-writing the report. See Appendix-2]</p> <p>D. Experience sharing and training for the entire CSCCA.</p> | The CSCCA conducts few performance audits. The application of ISSAs, as well as the quality of publication, remain irregular.         | <p>3.1 A performance audit report of the National Education Fund (FNE).<br/>T4.25</p> <p>3.2 An experience-sharing session is organized.<br/>T4.25</p> <p>3.3 Update of the Audit Manual and Methodological Notes for CSSCA Performance Audits. T4.25</p> <p>2.4 A team of magistrates is trained in performance auditing.<br/>T4.25</p> |
| <b>C4. Management and coordination</b>   | <p><b>4. The management team ensures the achievement of quality expected results on budget and on time.</b></p> <p>A. Implement the project according to the plans of the SAI and in accordance with the cooperation agreement and best practices.</p> <p>B. Coordinate the development of other long-term support to the SAI.</p>                          | Definition, discussion and agreement on project governance mechanisms, components, specific activities and roles of the project team. | <p>4.1 Expected results and project milestones achieved on time, quality and budget. Project Implementation Report. Q4-2024 and Q4-2025</p> <p>The project implementation reports address the coordination between all SAI-supporting projects and its long-term sustainability.</p>                                                     |

**Draft Results framework – SAI Honduras – under development as of 20<sup>th</sup> February 2024**

| Component                                                                                      | Expected result                                                                                                                | Measurement Indicator & Result                                                                                                                                                                                                    | Current Status (Baseline)                                                                                                                                                                 |
|------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>C1. Strengthening strategic planning, operational management, monitoring, and reporting</b> | 1.1 Strategic Plan 2025-2029 developed and approved                                                                            | 1.1.a There is a SP for the new period 2025-2029 designed and approved in July 2024                                                                                                                                               | 1.1.a Established and ongoing relevant work teams                                                                                                                                         |
|                                                                                                | 1.2. Monitoring of strategic planning, operational management and corresponding reports through a comprehensive digital system | 1.2.a SAI-3 Strategic planning cycle showing an increase in score by the end of 2025 reflecting the implementation of the monitoring system of the management of the Annual OP in relation to the SP.                             | 1.2.a SAI-3 indicator of the SAI PMF with base 3 (2019)<br>(There is a SIMEG Planning System, which allows the consolidation by the areas of the quarterly progress according to their OP |
|                                                                                                | 1.3 Results Management (RBM) methodology applied within substantive and supporting processes                                   | 1.3.a There is a RBM methodology for the new period 2025-2029 and 80% of it is monitored                                                                                                                                          | 1.3.a. There is a system for the Measurement and Evaluation of the Management of Operational Plans (SIMEG) with considerable shortcomings                                                 |
|                                                                                                | 1.5 External cooperation and institutional development projects aligned with the SP 2024-2029                                  | 1.5.a Number of synergies between development projects and the 2024-2029 SP identified.                                                                                                                                           | 1.5.a Synergy identified (GSAI project)                                                                                                                                                   |
|                                                                                                | 1.6 Funding and collaboration of partners within the GSAI project, phase 1.                                                    | 1.6.a 100% funding obtained for Phase 1 of the GSAI project until the end of 2025.                                                                                                                                                | 1.6.a Technical support with 100% funding; Budget for digitization pending funding                                                                                                        |
|                                                                                                | SAI Honduras, SAI CR and Mexico, part of the GSAI team, have competencies to manage peer-to-peer projects.                     | 1.7.a Number of trainings, onsite/online workshops, webinars given to staff of the TSC, SAI CR and Mexico, part of the GSAI team. Reflecting by the end of 2025 trained personnel independently leading the GSAI phase 2 project. | 1.7.a Training received during the GSAI Kick-off event March 2023; emergency preparedness webinar, peer to peer project management workshop in November 2023.                             |
|                                                                                                | 1.5. New GSAI Phase 2 support project developed and funded by donor                                                            | 1.8.a GSAI Phase 2 draft project submitted to donors by the end of 2024                                                                                                                                                           | 1.8.a The draft of the Phase 2 GSAI project has not been developed                                                                                                                        |
|                                                                                                |                                                                                                                                | 1.8.b GSAI Phase 2 Project with funding confirmation by the end of 2025                                                                                                                                                           | 1.8.b Donors have not been identified to fund Phase 2 GSAI                                                                                                                                |
| <b>C2.- Strengthening quality management of the audit process and products.</b>                | 2.1. Quality management system of the audit process designed and implemented.                                                  | 2.1.a Indicator SAI-4 Organizational Control Environment: Increase in Score by End of 2025                                                                                                                                        | 2.1.a Indicator SAI-4 based on 0 (2019)                                                                                                                                                   |
|                                                                                                | 2.2. Governing Framework for External Government Control                                                                       | 2.2.a MARCEG Framework approved and socialized by the end of 2024                                                                                                                                                                 | 2.2.a MARCEG Framework developed and awaiting approval                                                                                                                                    |

| Component                                                                                    | Expected result                                                                       | Measurement Indicator & Result                                                                                                                                                                                                                                                                                                                                    | Current Status (Baseline)                                                                                                                                                                                                                           |
|----------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                                                              | (MARCEG) and audit manuals aligned with IFPP in implementation.                       | <p>2.2. b All three types of audits apply IFPP-aligned manuals and guidelines</p> <p>2.2.b.1 A pilot Performance, two Compliance and two Financial audits applying the manuals aligned to MARCEG by the end of 2024.</p> <p>2.2.b.2 Three Performance, Compliance and Financial audits respectively applying the manuals aligned to MARCEG by the end of 2025</p> | <p>2.2.b Compliance and financial manuals developed, pending approval</p> <p>2.2.b Approved and implemented Performance Audit Guide.</p>                                                                                                            |
|                                                                                              | 2.3. Operational management quality review process developed and implemented.         | <p>2.3.a Process (guidelines) for the quality review of operational directions approved, socialized and implemented.</p> <p>2.3.a Quality review of five audits in 2024</p> <p>2.3.b Quality review of nine audits by 2025</p>                                                                                                                                    | 2.3.a There is no quality review guide.                                                                                                                                                                                                             |
|                                                                                              | 2.4. Quality assurance process of operational directorates developed and implemented. | 2.4.a Quality Assurance Manual, Processes and Guidelines Approved, Socialized and Implemented for Five Audits by the End of 2025                                                                                                                                                                                                                                  | 2.4.a No instrument is available.                                                                                                                                                                                                                   |
|                                                                                              | 2.5. Area with trained personnel to carry out quality management                      | 2.5.a Personnel assigned to the area and with the required competencies<br>Six professionals assigned to direct the quality assurance process by the end of 2024.                                                                                                                                                                                                 | 2.5.a Manager, Assistant Manager, a Project Auditor within the area.                                                                                                                                                                                |
| <b>C3.-Development of competencies for human resources at all levels of the organization</b> | 3.1. Institutional model of competence development approved and socialized.           | <p>3.1.a Institutional model of competence development approved and socialized by the end of 2025</p> <p>3.1.a.2 Competency model applied for key categories of jobs linked to audit outputs by the end of 2025.</p>                                                                                                                                              | 3.1.a Job description manuals, annual performance evaluations and diagnosis of training needs are in place, which currently need to be strengthened. In addition, there is a Moodle platform design for online learning integration (USAID support) |
|                                                                                              | 3.2. Comprehensive Plan for the professionalization of auditors in place              | 3.2.a Methodology for the diagnosis of the detection of needs to be carried out in the first four months of 2024.                                                                                                                                                                                                                                                 | 3.2.a There is a Training Needs Detection Diagnosis (DNC) that needs to be strengthened                                                                                                                                                             |
|                                                                                              |                                                                                       | 3.2.b Comprehensive Plan for the professionalization of the human resources assigned to the control and inspection processes, financial and logistical resources by the end of 2024                                                                                                                                                                               | 3.2.b There are training processes according to the diagnosis and requests of the areas. Training has been carried out on performance auditing, advisory products for manuals and pilot audits. There was ISSAI Training in 2018.                   |

| Component                                                                       | Expected result                                                                                                                       | Measurement Indicator & Result                                                                                                                                                                                                                    | Current Status (Baseline)                                                                                                                                                     |
|---------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                                                 |                                                                                                                                       | 3.2.c Training methodologies (face-to-face and E-learning platform) developed and implemented by mid-2025                                                                                                                                         | 3.2.c There are no training methodologies                                                                                                                                     |
|                                                                                 |                                                                                                                                       | 3.2.d Project for the training of trainers of the three types of auditing integrated within the institutional professionalization plan. 30 auditors trained in the 3 types of audits by the beginning of 2025                                     | 3.2.d There is no training of trainers project at the moment (2023)                                                                                                           |
|                                                                                 | 3.3. Comprehensive Plan for the Professionalization of Human Resources Management in place                                            | 3.3.a There is a training program for HR management personnel. HR with support instruments for its management by the end of 2025                                                                                                                  | 3.3.a Assigned personnel are invited to sporadic on-line training processes of OLACSAI and IDI programs and initiatives.                                                      |
|                                                                                 | 3.4. Sustainability and Operation Plan of the Training Center for the Control of Public Resources (CENCACORP) approved and socialized | 3.4.a CENCACORP Sustainability and Operation Plan approved and implemented by early 2025. Donor Funding Confirmation by Early 2025                                                                                                                | 3.4.a The CENCACORP building and equipment are in place, but a greater budgetary investment is required to allow its operation and strategic planning                         |
|                                                                                 | 3.5.- Regulatory instruments for the selection of audit staff                                                                         | 3.5.a Tools for evaluating the performance of the RR are available. HH in place by the end of 2025                                                                                                                                                | 3.5.a There are outdated manuals, version 2013, 2015 and 2017.                                                                                                                |
|                                                                                 |                                                                                                                                       | 3.5.b There is an authorized Multidisciplinary Team Onboarding Plan. 70% of the staff selected will be based on the new plan, by the end of 2025                                                                                                  | 3.5.b There are no regulations for the integration of work teams in the different areas.                                                                                      |
| <b>C4.-Strengthening of capacities for relations with external stakeholders</b> | 4.1. Strengthened the relationship with Congress to make better use of control products                                               | 4.1.a There is an established process for monitoring the discussions of the Congress, Measurement: Number of congress sessions monitored: 80% in 2024, 2025, according to prioritization and linkage with the TSC's control and oversight actions | 4.1.a A review of written news from the 3 branches of government is carried out and a summary of news is made. However, no congressional sessions are monitored at the moment |
|                                                                                 |                                                                                                                                       | 4.1.b A Technical Support Commission for the strengthening of relations with the National Congress will be assigned, to be operational by the end of 2025                                                                                         | 4.1.b There is an area that has a delegation but there are no structured approaches to the Congress                                                                           |
|                                                                                 | 4.2. Strengthening the relationship with citizens for a                                                                               | 4.2.a Up-to-date website and search engine with a modern, intuitive and easy-to-use interface for citizens                                                                                                                                        | 4.2.a There is a website that integrates a search engine but requires update.                                                                                                 |

| Component                                                            | Expected result                                                                                                                 | Measurement Indicator & Result                                                                                                                                                                                            | Current Status (Baseline)                                                                                                                                                            |
|----------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                                      | better recognition of the value of the TSC                                                                                      | 4.2.b Number of outreach meetings with civil society organizations and citizens. At least one meeting in 2024 and 2025.                                                                                                   | 4.2.b The Directorate of Citizen Participation conducts training on how to file complaints, control and oversight issues, and integrity.                                             |
|                                                                      | 4.3. Strengthened the relationship with the press.                                                                              | 4.3.a Press relations strategy developed and implemented by 2025                                                                                                                                                          | 4.3.a There is no strategy                                                                                                                                                           |
|                                                                      |                                                                                                                                 | 4.3.b Number of invitations and exhibitions to the national press made, sectoral. At least one in 2024 and one in 2025.                                                                                                   | 4.3.b At the moment there are no invitations and exhibitions to the national press                                                                                                   |
| <b>C5.-Leveraging on ICT to support audit-related processes</b>      | 5.1. IT auditors certified and in place                                                                                         | 5.1.a. Four officials (2 from the TSC's IT Department and 2 from the operational areas) certified as IT Systems Auditors (CISA). by November 2025                                                                         | 5.1.a There are no certified IT auditors                                                                                                                                             |
|                                                                      | 5.2. Information Technology and TACCs Audit Program Designed and Deployed                                                       | 5.2.a TACC tools developed and available. At least one by October 2024.<br><br>5.2.b Level of compliance of the IT audit program (IT Audit using TACCs executed / IT Audits Scheduled): 30% compliance by the end of 2025 | 5.2.a Non-existent TACC tools at the moment (2023)<br><br>5.2.b Zero-based                                                                                                           |
|                                                                      | 5.3.-Digital information system to support the audit                                                                            | 5.3.a Digital information systems developed and implemented by mid-2025                                                                                                                                                   | 5.3.a Level of obsolescence of office licenses in laptops at the institutional level (31% = 101/320).                                                                                |
| <b>C6. Strengthen the sustainability, gender, race and inclusion</b> | 6.1 Organizational climate based on a culture of gender equality, inclusion, diversity and environmental protection in the TSC. | 6.1.a Developed and implemented the sustainability policy (economic, environmental and governance) approved and socialized by the end of 2025.                                                                            | 6.1.a There is a Technical Commission that develops the Work Plan for the integration of aspects of gender equality and inclusion. However, sustainability policies are non-existent |
|                                                                      |                                                                                                                                 | 6.1.b Results of the Organizational Climate and Culture Survey (ECCO)/ECCO Goal showing a score greater than 90% by 2025                                                                                                  | 6.1.c There is an ECCO that requires integrating and evaluating the perception of gender, inclusion and environmental care factors.                                                  |

## Appendix 2: Risk register

| Topic and risk                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Likelihood | Impact | Control assessment | Control measures planned                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Control measures done                                                                                                                       | Control measures on track | Trend     | Residual risk |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|--------|--------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------|---------------------------|-----------|---------------|
| <b>In-kind contributions and expertise</b>                                                                                                                                                                                                                                                                                                                                                                                                                              |            |        |                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                                             |                           |           |               |
| Lack of INTOSAI providers (SAIs and regional secretariats) able to be responsible for funding and manage support to the SAIs in the medium and long term                                                                                                                                                                                                                                                                                                                |            |        |                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                                             |                           |           |               |
| <ul style="list-style-type: none"> <li>• SAIs may find it challenging to prioritize the time and effort required to work dedicated and build competencies related to support to the SAIs in GSAI</li> <li>• Few INTOSAI providers able to take responsibility for donor funding</li> <li>• IDI will be responsible for funding of several country projects in phase 1, but can not be responsible for long-term and high-scale dedicated support to the SAIs</li> </ul> | High       | Medium | Partly control     | <ul style="list-style-type: none"> <li>• Mobilize regional secretariats as partners in projects, and explore options for making these able to handle donor funding for long-term support</li> <li>• Engage implementation partners who can receive donor funding and work in collaboration with INTOSAI partners not able to so</li> <li>• Regularly have a dialogue with donors on mechanisms for ways to fund projects where INTOSAI providers take a strong role</li> </ul> | Olacefs and CAROSAI engaged for having a role in phase 1 with the aim of potentially be responsible for donor support to a phase 2 project. | Yes                       | No change | Medium        |
| Less relevant and effective support due to less experience of some providers in dedicated and customized support                                                                                                                                                                                                                                                                                                                                                        |            |        |                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                                             |                           |           |               |

| Topic and risk                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Likelihood | Impact | Control assessment | Control measures planned                                                                                                                                                                                                                                                                                                                                                                            | Control measures done                                             | Control measures on track | Trend     | Residual risk |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|--------|--------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------|---------------------------|-----------|---------------|
| <ul style="list-style-type: none"> <li>• Lack of experience in considering what support interventions are most effective in enabling sustainable change and results in the SAI – set out a theory of change</li> <li>• Different understanding and experience among providers on what “SAI-led” projects can mean in practice and how it can be applied</li> <li>• Lack of sensitivity for the hyper-politicized environment in which the SAIs operate and support needs to consider</li> </ul> | Medium     | Medium | Partly control     | <ul style="list-style-type: none"> <li>• Encourage partners to develop a joint understanding of the context and political environment in which the SAI operates</li> <li>• Sharing of good stories of support and how this can provide benefits for providers of support</li> <li>• Offer systematic training for resource persons, seen as a part of their own professional development</li> </ul> | Master plan document for planning included assessment of context. | Yes                       | No change | Low           |
| Limited availability of peers with gender, diversity and inclusion knowledge                                                                                                                                                                                                                                                                                                                                                                                                                    |            |        |                    |                                                                                                                                                                                                                                                                                                                                                                                                     |                                                                   |                           |           |               |
| <ul style="list-style-type: none"> <li>• Few peers may be available to build general competencies on how to implement policies of gender, inclusion and diversity relevant for the challenged SAIs</li> </ul>                                                                                                                                                                                                                                                                                   | Medium     | Low    | Partly control     | Share experiences of PAP-APP in how to analyze and seek to mobilize staff in the peer SAIs with such experience<br>Consider to engage consultants for analysis and some support<br>Conduct joint activities across projects and online if necessary                                                                                                                                                 |                                                                   | No                        | No change | Low           |
| Partnerships                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |            |        |                    |                                                                                                                                                                                                                                                                                                                                                                                                     |                                                                   |                           |           |               |

| Topic and risk                                                                                                                                                                                                                                                                                                                                                                             | Likelihood | Impact | Control assessment | Control measures planned                                                                                                                                                                                                                                                                                                                                                              | Control measures done                                                                                     | Control measures on track | Trend     | Residual risk |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|--------|--------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------|---------------------------|-----------|---------------|
| Insufficient communication and understanding due to non-familiar language                                                                                                                                                                                                                                                                                                                  |            |        |                    |                                                                                                                                                                                                                                                                                                                                                                                       |                                                                                                           |                           |           |               |
| <ul style="list-style-type: none"> <li>• <b>Tadjik language not much known generally</b></li> <li>• <b>Limited number of providers with Russian speaking staff</b></li> </ul>                                                                                                                                                                                                              | Medium     | Medium | Partly control     | <ul style="list-style-type: none"> <li>• Extra effort to mobilize partners with Russian language skills</li> <li>• Seek to utilize automatic interpretation tools as far as possible, such as for written communication</li> <li>• Through a dialogue with the partners, find a solution for interpretation that makes training events and collaborative work running well</li> </ul> | SAI Poland and Aserbajan mobilized as peers<br>Recruitment in IDI for person with Russian language skills | Yes                       | Decreased | Low           |
| <b>Project management</b>                                                                                                                                                                                                                                                                                                                                                                  |            |        |                    |                                                                                                                                                                                                                                                                                                                                                                                       |                                                                                                           |                           |           |               |
| Project management not strong and sufficient for ensuring progress and results of the projects                                                                                                                                                                                                                                                                                             |            |        |                    |                                                                                                                                                                                                                                                                                                                                                                                       |                                                                                                           |                           |           |               |
| <b>It seems several country project partners in the planning phase struggle to meet regularly and handle overall project plans. This could be due to:</b> <ul style="list-style-type: none"> <li>- <b>organizational capacity</b></li> <li>- <b>uncertainty of roles and responsibilities for project management</b></li> <li>- <b>lack of competency in project management</b></li> </ul> | High       | Medium | Partly control     | Programme training on project management early in the project period (Paris event)<br>Regular guidance to the project partners on management<br>Consider new events specifically developing the project management function                                                                                                                                                           | Management of peer-support projects a topic for the Paris event<br>November 2023                          | Yes                       | No change | Medium        |

| Topic and risk                                                                                                                  | Likelihood | Impact | Control assessment | Control measures planned                                                                                                                                                                                      | Control measures done | Control measures on track | Trend     | Residual risk |
|---------------------------------------------------------------------------------------------------------------------------------|------------|--------|--------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|---------------------------|-----------|---------------|
| - new type of support and limited understanding of the need for project management                                              |            |        |                    |                                                                                                                                                                                                               |                       |                           |           |               |
| <b>Staff safety and well-being</b>                                                                                              |            |        |                    |                                                                                                                                                                                                               |                       |                           |           |               |
| Peers or SAI staff hurt or in emergency situation due to insecurity in countries                                                |            |        |                    |                                                                                                                                                                                                               |                       |                           |           |               |
| Some country projects involve a higher security risk, especially in Haiti and Honduras                                          | Low        | High   | Partly control     | 1) Use neighbouring countries if security risk high in-country<br>2) Support ICT-tools and systems enabling more online collaboration<br>3) Training on emergency preparedness and management for all in GSAI |                       | No                        | No change | Medium        |
| New peers are engaged and travelling to new contexts. Several peer SAs do not have emergency preparedness routines or training. |            |        |                    |                                                                                                                                                                                                               |                       |                           |           |               |

## Appendix 3: Lessons learned

| Topic                                             | Lesson learnt                                                                                                                      | Description on lesson and suggested improvements                                                                                                                                                                                                                                                                                                                   | Year of lesson |
|---------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|
| <b>Logistics</b>                                  | Booking tickets with cancellation important for costly travels and for persons from challenging contexts of much uncertainty       | Several flights were cancelled due to lack of visa or other reasons internally in the SAI. As tickets were not refundable, there were costs with these travels.                                                                                                                                                                                                    | 2023           |
| <b>Partnership</b>                                | Entering an MoU is a decision requiring wider government involvement in some countries                                             | It appeared challenging for some partners, especially SAI India and SAI Tajikistan to sign MoUs. They had to consult national stakeholders, and required special formulations. This could have been avoided if this were checked with the partners early in the planning phase.                                                                                    | 2023           |
|                                                   | Many peer SAs are not interested or able to be responsible for donor funding                                                       | Most Peer SAs can not or do not want to be responsible for donor funding. This means they can not provide a mix of technical and financial support, and also many have limited ability to provide scaled up support.                                                                                                                                               | 2022           |
| <b>Support methodology and approach - general</b> | Beneficiary SAI leadership does not take the opportunity of joining important events online although encouraged to and supposed to | Heads and management of all GSAI beneficiary SAs were encouraged to join in for some sessions in the GSAI kick-off. However, in practice this happened to a very little extent. This could be due to lack of clear invitation to join online, or reflect a mindset where events are mainly thought of as physical and not seeing the potential of online presence. | 2023           |

| Topic                                                         | Lesson learnt                                                                                                                      | Description on lesson and suggested improvements                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Year of lesson |
|---------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|
|                                                               | be there physically                                                                                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                |
|                                                               | Larger hybrid events require a suitable event site, production plan, good staffing capacity and "dry run" to ensure all flows well | <ul style="list-style-type: none"> <li>• Dry run - test the flow of both plenary and group work - such as transmitters etc</li> <li>• Ensure technical facilities adapted for hybrid meetings</li> <li>• Make a production plan</li> <li>• Have more IDI staff to contribute in doing the production - or hire a production company to do it</li> <li>• Have more laptops to manage</li> <li>• Plan ahead with good time to prepare</li> <li>• Check equipment needed such as microphones, etc</li> <li>• Consider setting for "plenary" hybrid meetings</li> <li>• Avoid changing plans not too much - such as number of participants?</li> <li>• Hotel selection requirements - make sure we are clear about hybrid requirements and eligibility. Could a venue dedicated for hybrid events be chosen? Is there some room for the plenary especially?</li> </ul> | 2023           |
| <b>Support methodology and approach - quality and results</b> | Partners struggle to make clear result frameworks and there is a need provide a lot of guidance to enable this to be done well     | <p>Several of the GSAI partners struggled to make expected result formulations and indicators suitable. This is a bit challenging task for all projects and partners.</p> <p>The GSAI programme mainly sought to let the partners have ownership and drive the process. This was stimulated by asking questions for improvements. In several cases much of the weaknesses were not properly addressed. That shows a stronger guidance should have been done in several cases, such as through more regular online joint working meetings.</p>                                                                                                                                                                                                                                                                                                                      | 2023           |

## Appendix 4: Financial report

See a separate file.