



Programme Document

African Regional Initiative for Strengthening SAI Effectiveness (ARISE)

2025-2028

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Executive Summary

The INTOSAI Development Initiative (IDI) has entered into an agreement with Norad for 2025–2028 to provide bilateral support to Supreme Audit Institutions (SAIs) in challenging environments in Africa. The “**African Regional Initiative for Strengthening SAI Effectiveness (ARISE)**” programme will build on previous support to the SAIs of South Sudan and the Democratic Republic of Congo (DRC), complement the support in Somalia, and in consultation with Norad, consider new country projects in Malawi and Niger, where Norway has an established presence and in Guinea and Madagascar, where IDI has previously had bilateral projects. The overall objective is to enable these SAIs to strengthen their capacity and performance through scaled-up, SAI-led and strategically targeted support, thereby contributing to democratic and accountable governance, economic growth and sustainable development.

Rationale: SAIs in challenging environments face constrained capacity, weak audit processes, limited follow-up of recommendations and restricted access to reliable data. Progress is incremental and can regress without sustained support. The programme responds with long-term, targeted support that helps SAIs build skills, systems, and institutional processes to carry out their oversight mandate effectively, ensure the better use of public resources, and strengthen public trust.

Delivery approach: The ARISE programme will be implemented through country projects. At inception, each SAI will be paired with peer SAI(s) with relevant expertise and contextual understanding, and, where required, non-resident longer-term advisors. Based on SAI Performance Measurement Framework (PMF) assessments and the SAI’s strategic plan, Project Management Teams (PMTs) will agree on project plans that provide on-the-job support and mentoring to ongoing audits and other initiatives, targeted training aligned to SAI training plans, and guidance from IDI global tools and resources customised to the SAI context. Where appropriate, the programme will also invest in ICT and digitalisation to support both audit and non-audit operations. This approach will be SAI-led, context-sensitive and coordinated with regional organisations (e.g., AFROSAI-E, CREFIAF, ARABOSAI) and other partners.

Theory of change and expected results: With consistent and coordinated delivery, the inputs, including on-the-job support and mentoring, are expected to strengthen the SAIs’ various core capacities, such as independence and the legal framework, audit practices, etc. As capacities improve, the SAIs produce concrete outputs, including amended laws and regulations, risk-based annual plans, quality-assured audit reports, recommendation-tracking systems, annual performance reports, citizen-friendly products, and more strategic stakeholder engagement. Over time, these outputs are expected to lead to tangible outcomes such as stronger independence in practice, more timely and reliable financial audit reporting, more systematic follow-up and implementation of recommendations, and greater public trust in the SAI’s work. Over time, these outcomes contribute to better management of public resources and improved

public-sector governance and service delivery (INTOSAI P-12; SDG 16). The programme results framework in **Appendix 1** sets out the overarching programme outcomes and outputs; each country project will have a specific log frame linked to the SAI's strategic plan and priorities.

Alignment with Norwegian development aid objectives: The programme supports Sustainable Development Goal (SDG) 16 and SDG 17 and integrates Norway's cross-cutting priorities: a human rights-based approach, gender equality and women's rights (including Gender and Diversity Inclusion (GDI) assessments and actions), climate and environment (low-impact delivery and gradual inclusion of climate-related audit work where feasible) and anti-corruption and integrity (risk identification and stronger follow-up).

Governance, monitoring and risk: Each country project will have a Project Steering Committee (PSC) chaired by the Head of SAI, and a PMT for day-to-day implementation. IDI will provide a consolidated annual narrative and financial report. An end-term evaluation is planned in 2028 towards the end of the programme. A set of programme-level risks has been identified; country-specific risks will be added at inception and monitored and reported annually (Appendix 2).

Budget summary: The estimated annual envelope (NOK 15 million) will cover costs including headquarters salaries, travel and meeting expenses and other project-related costs. IDI's own funding will cover indirect costs above the agreed threshold (7% of grant expenditure). Flexible allocation across country projects, with approval for deviations of 15-20%, will allow the programme to respond to changing conditions in challenging environments while safeguarding continuity and results.

1. Background

Since 2017, the INTOSAI Development Initiative (IDI) has provided long-term capacity-building support to Supreme Audit Institutions (SAIs) in challenging environments in Africa, in partnership with peer SAIs and regional organisations. The support is guided by IDI's Bilateral Support policy¹, which has since been updated to reflect lessons learned and evolving best practices.

In 2017, cooperation agreements were signed with the SAIs of Somalia and South Sudan, with funding from the Norwegian Embassies in Nairobi and Juba, respectively, to provide holistic institutional strengthening, including audit methodology support through peer-to-peer mentoring. The political and economic contexts in these countries, marked by fragility, governance constraints, and limited institutional capacity, have required adaptive approaches tailored to the local environments.

In 2021, a cooperation agreement was signed with the SAI of the Democratic Republic of Congo (DRC), funded by Norad, building on the Accelerated Peer Support Partnership (PAP APP) programme framework.² Recently, a renewed cooperation agreement with SAI Somalia has been extended through 2027, aligned with the SAI's strategic plan. The South Sudan project concluded in December 2024, while the DRC project is scheduled to expire at the end of February 2026.

Peer support has been a central component of these initiatives. SAIs in Kenya and Norway supported South Sudan, Uganda and Malawi supported Somalia, and Hungary, Senegal, Sweden and Tunisia, supported DRC. Close collaboration with the African Organisation for English-Speaking Supreme Audit Institutions (AFROSAI-E) ensured integration of regional experience and expertise.

Evaluation findings from Somalia and South Sudan³ show that while the SAIs have improved audit planning, audit report quality and other capacity areas, progress remains slow, especially in the aspect of follow-up on government implementation of audit recommendations, which is limited, due to weak enforcement mechanisms. These findings indicate that continued long-term, targeted support is essential to consolidate gains and address gaps, as building institutional capacity in challenging environments is a gradual and long-term process.

Building on these experiences, the proposed "African Regional Initiative for Strengthening SAI Effectiveness (ARISE)" programme seeks funding from Norad to continue support in these countries and extend targeted support to other SAIs operating in similarly challenging environments in the region and beyond. The programme will focus on practical, context-sensitive interventions that strengthen SAIs' ability to conduct audits, follow up on recommendations, and enhance other critical capacity areas, while leveraging peer support and regional collaboration. This approach ensures continuity, maximises the impact of prior investments, and directly

¹ <https://idi.no/elibrary/bilateral-programmes/2053-idi-bilateral-support-policy-2024-board-approved/file>

² <https://intosaidonor.org/project/strengthened-performance-of-the-most-challenged-supreme-audit-institutions-through-the-accelerated-peer-support-partnership-programme-pap-app-phase-2/>

³ <https://www.idi.no/bilateral-support/evaluations>

contributes to Norwegian development aid priorities, including accountable institutions, gender equality, climate awareness, and anti-corruption. It will also contribute to positioning the SAIs as agents of economic growth and sustainable development.

2. Why should we support SAIs in challenging environments?

SAIs operating in challenging environments often have limited skilled staff, weak audit processes, inadequate mechanisms for follow-up of recommendations, and restricted access to reliable data, among other issues. These constraints reduce their ability to hold governments accountable and ensure public funds are spent effectively. Evidence from capacity-development programmes in such contexts shows that improvements in audit quality, institutional processes, and the implementation of recommendations take time and can regress without sustained support.⁴

Long-term, targeted support enables SAIs in these environments to develop the skills, systems, and institutional processes needed to carry out their oversight mandate effectively. By strengthening their capacity, SAIs can play a stronger role in promoting economic stability and development, while serving as proponents of democratic governance and ensuring that the scarce public resources are used efficiently and transparently.

3. How does the programme align with Norwegian Development aid objectives?

The *ARISE* programme is aligned with the overarching objectives of Norwegian development cooperation, which are consistent with the Sustainable Development Goals (SDGs), the Paris Agreement on climate change, the FFD4 Outcome document (“Compromiso de Sevilla”) and the respect for human rights. It aims to directly contribute to SDG 16 (Peace, Justice, and Strong Institutions) by enhancing the capacity of SAIs to conduct quality audits of public expenditure, report findings to parliament, and follow up on government implementation of audit recommendations.

Contributions to SDG 17 (Partnerships for the Goals) will be through fostering collaboration between SAIs, regional bodies, other in-country development partners and civil society actors in advancing accountability. Contributions are expected to SDG 5 (Gender Equality) and SDG 10 (Reduced Inequalities) through inclusive capacity development approaches that mainstream gender and disability considerations in SAI strengthening efforts.

Human Rights-Based Approach:

The programme will support SAIs in taking incremental steps, where possible and in alignment with annual audit plans, towards equity-focused audits. This will involve integrating simple indicators to determine whether public resources reach vulnerable groups in selected audits, as

⁴ How to build institutional capacity in developing countries: the case of supreme audit institutions (Katharina Noussi)

well as enhancing the follow-up of government compliance in rights-related areas, including education, health, and basic services.

Gender Equality and Women's Rights

The programme will undertake Gender Diversity and Inclusion (GDI) assessments where these have not been previously conducted and will incorporate recommendations from past reviews where possible. Capacity-building activities will prioritise increasing women's participation and leadership within SAIs, alongside training auditors to apply gender-responsive approaches in their work. This will be tracked in the annual reporting.

Climate and Environment:

The programme will integrate climate considerations both in its delivery and in the audit work it supports. In implementation, activities will be designed to minimise negative environmental impact and promote sustainable practices. From a technical perspective, SAIs will be supported to gradually incorporate climate-related audits where feasible. This may include pilot audits or integrating simple environmental indicators into broader audits of public expenditure or assessments of government commitments under the Paris Agreement and similar agreements, where applicable.

Anti-Corruption and Integrity:

The programme will apply strict internal integrity safeguards in its delivery in line with IDI policies and other best practices. For SAIs, the emphasis will be on building foundational skills, such as identifying corruption and fraud risks, testing internal controls, and gradually strengthening audit methodologies to address these risks in government expenditure. The project will also promote collaboration between the SAIs and other anti-corruption and oversight institutions within the respective countries.

4. How can SAI capacity development projects deliver impact and results in challenging environments?

Drawing on lessons from IDI's capacity development projects in challenging environments over the years, the programme will apply the following principles to ensure quality, sustainability, and measurable results:

SAI-led and integrated with the SAIs' management systems: All project deliverables will be anchored in each SAI's strategic and operational plans and implemented through the SAI's own management systems, ensuring ownership.

Holistic and change-oriented approach: Support will prioritise interventions that are critical to enabling institutional change, considering the SAI's context, absorption capacity, and opportunities for reform.

Long-term and predictable support: Projects will be designed for at least a three-year horizon to allow sufficient time for incremental progress and sustainability of results in challenging environments.

Continuity and presence: Regular contact, country missions, and consistent engagement will build trust, ensure mutual understanding, and sustain progress.

Competent advisors and peers: Technical advisors and peers will be carefully selected for relevant expertise, contextual understanding, and professional integrity, with adequate time allocated to provide meaningful support. Gender balance across projects will also be considered.

Structured planning and documentation: Clear project plans will be developed jointly with each SAI through the Project Management Teams (PMTs), accompanied by Terms of Reference (TORs) for each activity, and systematic documentation of end-of-activity reports and lessons learned.

Alignment with SAI frameworks and policies: Support will be based on each SAI's customised manuals and policies, with IDI and regional tools adapted as necessary to fit the local context.

Feedback and learning mechanisms: End-of-activity and annual beneficiary/peer surveys will capture perspectives on support quality. Findings, along with recommendations from reviews and evaluations, will be systematically followed up on to strengthen project delivery.

Flexibility and adaptive management: Funding and management arrangements will enable adjustments to work plans when necessary, ensuring responsiveness to rapidly changing contexts and emerging risks.

Synergies and coordination: The programme will leverage existing global, regional, and national initiatives and participate actively in national coordination groups to ensure complementarity and avoid duplication.

Leading by example: SAIs will be supported in strengthening their internal accountability, transparency, gender responsiveness, and inclusiveness, thereby reinforcing their credibility as oversight institutions.

5. Which SAIs will be supported?

The programme will prioritise SAIs that operate in challenging environments, with particular attention to countries where Norway has an established presence through embassies or other development initiatives. Support will continue for the SAIs of **South Sudan** and **the Democratic Republic of Congo** as a follow-up to previously established projects and also complement the ongoing support in Somalia, ensuring continuity and consolidation of gains. In addition, new country projects have been proposed for **Malawi** and **Niger**, where Norway maintains significant development engagement and for **Guinea** and **Madagascar**, which have previously been part of

IDI's Bilateral support programme. Opportunities for additional country projects will be identified in accordance with IDI's Bilateral Support policy and agreed upon in consultation with Norad. **Annexes** have been attached for each proposed country project detailing the support needs, justification and budget estimates.

6. What support will be provided and how will it be delivered?

The programme will run for an initial phase, from 2025 to the end of 2028, targeting key capacity areas aligned with the SAI Performance Measurement Framework (SAI PMF). Each area combines targeted technical support, financial resources, and long-term advisory input to strengthen each SAI's institutional capacity and performance.

| Support area | Key objectives | Delivery mechanisms |
|-----------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Independence and legal framework | Review and strengthen existing legal frameworks; raise awareness of the SAI's mandate and the practical importance of independence. | Technical assistance for legal reviews; financial and technical support for workshops and seminars on independence and mandate awareness. |
| Audit practices | Customise audit manuals; review working papers; Produce audit reports on critical areas aligned with international standards; enhance audit quality processes and annual audit planning. | Training on selected topics; on-the-job support during audits; financial support for regional training; funding for long-term audit advisors where necessary. |
| Strategic management | Conduct SAI PMF assessments to identify capacity gaps; improve strategic and operational planning, monitoring, and reporting. | On-the-job technical support and guidance; financial support for management and leadership development initiatives. |
| ICT and digitalisation | Strengthen ICT governance, including data security; improve ICT infrastructure for audit and non-audit services. | Technical support for ICT needs assessments; financial support for IT advisors where needed; funding for ICT equipment, software, and training workshops. |
| HR and Professional Development | Strengthen HR governance; improve performance management; support | Technical support for HR policies and performance management systems; financial support for |

| | | |
|-------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|
| | professionalisation of staff, Code of Ethics. | professionalisation initiatives aligned with SAI policies. |
| Communication and stakeholder engagement | Map stakeholders; develop communication strategies; improve awareness through consistent engagement, strengthen SAI and Civil Society (CSO) partnerships | Technical assistance for stakeholder mapping and strategy development; financial and technical support for engagement workshops and seminars. |
| Gender Diversity and Inclusion | Increase participation of women and vulnerable groups in capacity development and SAI leadership. Increase gender and inclusion focus in SAI audits. | Technical support for monitoring GDI progress; financial support for GDI assessments where relevant. Technical support for gender and inclusion-focused audits. |

Peer support and technical advisors

IDI's comparative advantage lies in mobilising and coordinating a pool of skilled resource persons from the SAI community, providing peer-to-peer support tailored to the needs of each SAI. This model ensures relevance, ownership, and sustainability, while leveraging IDI's global public goods, internal certifications, learning platforms, and thematic expertise to deliver high-quality, context-sensitive support.

The programme will partner with regional SAIs, such as Kenya, Uganda, Senegal, Morocco and Tunisia, which have previously provided technical assistance, to leverage their contextual understanding and maintain continuity. Additional peer partners, both within and outside the region, will be engaged, where they bring specific skills and expertise relevant to the support needs.

Depending on the country project, a mix of short-term technical peers and non-resident dedicated advisors (dedicated to the project, with frequent visits but not stationed in-country) will be deployed to ensure efficient use of resources and effective results. Experience has shown that dedicated advisors, particularly in audit and ICT, add significant value by providing continuous, targeted support, ensuring knowledge transfer, and safeguarding institutional investments. This sustained presence is critical for embedding practices and aligning interventions with the SAI's operational realities.

Subject-matter experts from IDI and the regional secretariats will be mobilised on a needs basis to complement the core technical team and strengthen capacity development interventions. Close collaboration with the respective regional bodies (AFROSAI-E, CREFIAF, ARABOSAI, etc.) will be maintained.

7. Theory of change and expected results

Overall programme objective

The overall objective of the ARISE programme is “To enable SAIs in challenging environments to strengthen their capacity and performance through scaled-up, SAI-led and strategically targeted support, thereby contributing to accountable governance, economic growth, and sustainable development.”

Programme theory of change

The programme will strengthen the SAIs gradually through specific country projects. At inception, each country project pairs the SAI with a peer SAI/SAIs with the relevant expertise and contextual understanding, in addition to long-term advisors, where required. Based on the SAI’s capacity gaps identified through SAI PMF assessments and the priorities in the SAI strategic plans, the respective project management teams will develop project plans to provide on-the-job support and mentoring to ongoing audits and other initiatives, targeted training based on the SAI training plans, and guidance from IDI global tools and resources, customised to the SAI context, as illustrated in **figure 1** below.

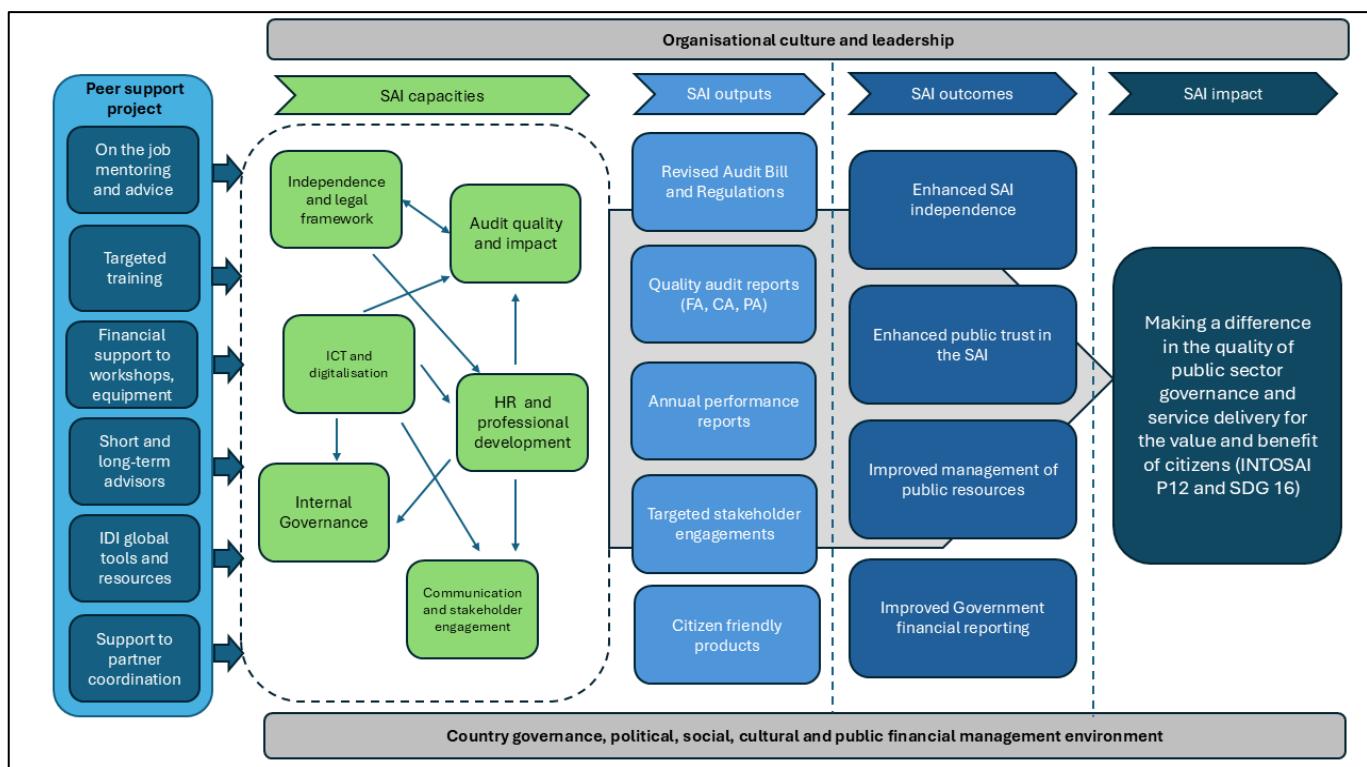


Figure 1: Programme theory of change illustration

With consistent, coordinated delivery, these inputs are expected to strengthen the SAI’s core capacities, including independence and the legal framework, audit quality, internal governance

systems, HR and professionalisation, ICT and digitalisation, and communications and stakeholder engagement.

As capacities are improved, the SAIs begin producing concrete outputs such as amended laws and regulations, risk-based annual plans, higher quality audit reports, recommendation-tracking systems, annual performance reports, citizen-friendly products, and undertaking more strategic stakeholder engagements. With continued coaching and support throughout the programme period, these outputs accumulate and improve, leading to tangible outcomes including stronger independence in practice, improved financial reporting, more systematic follow-up and implementation of recommendations, and greater public trust in the work of the SAI.

Over the programme period and beyond, these outcomes contribute to better management of public resources and improved public-sector governance and service delivery (INTOSAI P-12; SDG 16).⁵ However, meaningful impact in these contexts takes time and is shaped by external factors beyond the control of the SAI or the programme.

Key success factors

The following key success factors are critical in enabling the programme to achieve its intended results and impact in the challenging environments in which the SAIs operate.

Leadership commitment and ownership: The Head of SAI and senior team actively steer the project, empower focal points, and take timely decisions through Steering Committee meetings.

Political stability: Day-to-day government functions continue, the SAI can access entities and data and publish reports without interruption.

Political will for Public Finance Management reforms: The Executive/Ministry of Finance are positive towards legal or regulatory updates, budget autonomy measures, and action on audit findings.

Engaged and stable Parliament: Oversight committees are empowered and meet regularly, hold hearings on major reports, and are supported to issue recommendations with follow-up.

Open civic space and stakeholder interest: Civil Society Organisations (CSOs) and media can engage the SAI's work and play a role in bridging the gap between citizens and audit findings.

Programme results framework

The programme applies a high-level results framework that sets out overarching outcomes and outputs for strengthening SAIs across the portfolio, as illustrated in [Appendix 1](#).

⁵ <https://www.issai.org/pronouncements/intosai-p-12-the-value-and-benefits-of-supreme-audit-institutions-making-a-difference-to-the-lives-of-citizens/>

Each country project will develop its own log frame linked to the SAI's strategic plan and priorities, ensuring relevance to context while maintaining alignment with the programme's outcomes (independence, audit quality, strategic management, HR/professionalisation, digitalisation, and stakeholder engagement).

Recognising that different SAIs will prioritise different aspects, indicator measurement at the programme level will apply only to SAIs for which the area of support is planned and delivered.

Alongside the quantitative indicators, each country project will include qualitative reporting to explain the results achieved by the SAI. This will clarify how the support contributed to improvements in audit processes and other institutional capacities. It will also note key contextual factors affecting progress and any adjustments made during implementation.

8. Funding requirements

The programme will require an estimated **NOK 15 million** annually to deliver capacity development support across a portfolio of **five** SAIs. These will range from small-scale to large-scale, with an average annual cost of **NOK 1 to 3 million** for each country project, depending on scope and country context. Flexibility in reallocating funds between projects, in consultation with Norad, will be essential to respond to emerging opportunities and challenges in these environments.

Below are the annual budget estimates based on the various cost categories and programme outcomes

| Budget by cost categories | 2025 | 2026 | 2027 | 2028 | Grand total |
|---------------------------------|------------------|-------------------|-------------------|-------------------|-------------------|
| IDI salary HQ | 511,200 | 2,933,396 | 3,080,066 | 3,234,069 | 9,758,731 |
| Partner salaries | 120,000 | 1,133,000 | 1,189,650 | 1,249,133 | 3,691,783 |
| Travel costs | 307,500 | 6,212,021 | 6,300,000 | 4,700,000 | 17,519,521 |
| Meeting costs | | 2,784,000 | 2,900,000 | 2,200,000 | 7,884,000 |
| Equipment, IT and license costs | 25,000 | 570,000 | 450,000 | 400,000 | 1,445,000 |
| Other activities | 17,000 | 1,027,200 | 1,339,968 | 766,798 | 3,150,966 |
| Mid term review | | | 650,000 | | 650,000 |
| Project audit | - | 50,000 | 50,000 | 50,000 | 150,000 |
| Total Direct costs | 980,700 | 14,709,617 | 15,959,684 | 12,600,000 | 44,250,000 |
| Indirect costs | 184,367 | 1,057,946 | 1,110,843 | 1,166,386 | 3,519,542 |
| TOTAL COST | 1,165,067 | 15,767,563 | 17,070,527 | 13,766,385 | 47,769,543 |

| Budget by Outcome | 2025 | 2026 | 2027 | 2028 | Grand total |
|---------------------------------|------------------|-------------------|-------------------|-------------------|-------------------|
| Outcome 1 | | 36,154 | 78,684 | - | 114,838 |
| Outcome 2 | 599,807 | 8,146,976 | 8,800,000 | 7,600,000 | 25,146,783 |
| Outcome 3 | | 4,993,380 | 3,150,000 | 3,150,000 | 11,293,380 |
| Outcome 4 | 22,193 | 202,106 | 1,750,000 | 1,300,000 | 3,274,299 |
| Crosscutting program activities | 358,700 | 1,281,000 | 1,481,000 | 500,000 | 3,620,700 |
| Mid term review | | | 650,000 | | 650,000 |
| Project audit | - | 50,000 | 50,000 | 50,000 | 150,000 |
| Total Direct costs | 980,700 | 14,709,616 | 15,959,684 | 12,600,000 | 44,250,000 |
| Indirect costs | 184,367 | 1,057,946 | 1,110,843 | 1,166,386 | 3,519,542 |
| TOTAL COST | 1,165,067 | 15,767,562 | 17,070,527 | 13,766,386 | 47,769,542 |

Note: The country-level budgets linked to outcomes and cost categories are provided in a separate annexe. Detailed work plans for 2025 and 2026 are also attached separately. Comprehensive work plans for 2027 and 2028 will be developed as project implementation progresses and submitted to Norad for review and approval.

Any changes beyond 15 to 20% across the main cost categories will require approval from Norad/

IDI's own funding will cover indirect costs above the agreed threshold (7% of grant expenditure).

Sub granting

No sub-granting arrangements are anticipated during programme implementation. All funds will be centrally managed and disbursed by IDI in accordance with approved financial management procedures.

9. Risk management

A set of programme-level risks based on current and recent support has been identified and summarised in [Appendix 2](#). During inception, each country project will undertake a country-specific risk assessment to identify any further risks. All programme and country-specific risks will be monitored, reviewed regularly, and reported in the annual project/programme report.

10. Governance, monitoring, reporting and communication

Programme/project governance

For each country, a Project Steering Committee (PSC), chaired by the Head of the respective SAI, will oversee governance and strategic guidance for project implementation. Membership will include the IDI Director-General or Deputy Director-General, the Head of the relevant regional body (AFROSAI-E, CREFIAF, ARABOSAI etc.), and, where applicable, the Head of a peer SAI providing substantial support. The PSC will provide guidance on project work plans, priorities and any other strategic or operational matters. The committee will convene at least once annually, with quarterly progress updates submitted to keep members informed of project developments.

A Project Management Team (PMT) will be established in each country to manage day-to-day project implementation. An appointed Coordinator will lead the PMT from the respective SAI, including senior SAI leadership, the IDI project manager, representatives from peer SAs, and a representative from the regional body. The PMT will jointly develop and agree on workplans, set implementation priorities, and monitor progress against outputs and outcomes, ensuring coordination between local, regional, and peer-support activities.

This governance structure ensures strategic oversight, operational accountability, and collaboration among all key stakeholders, while ensuring ownership of the project by each SAI.

Programme monitoring and reporting

Programme reporting will be conducted in line with the terms of the Funding Agreement. IDI will submit a consolidated annual narrative report detailing progress against planned activities, outputs, and outcomes at both the programme and country project levels. This will be accompanied by a financial report presenting expenditures against the approved budget, with clear explanations for any deviations. Where deviations occur, the report will provide the rationale and outline corrective actions taken to ensure objectives remain on track.

Programme reviews/evaluations

Programme reviews and evaluations will be conducted in accordance with the requirements of the Funding Agreement. A mid-term review will be conducted towards the end of 2027 to evaluate the project achievements, cost-effectiveness, sustainability of results, and contributions to the planned outcomes.

Lessons learned management

Lessons from country projects and the programme will be captured continuously and translated into practical improvements. Lessons will be drawn from events and staff annual surveys, PMT meetings, peer team reflections, project reviews and evaluations, then consolidated and shared across the portfolio. Key lessons will inform adjustments to work plans, guidance, and training, and be reflected in annual project and programme reports.

11. Communication plan

The programme will utilise a structured set of communication channels to ensure timely information sharing, decision-making, and learning across all stakeholders. The table below outlines the main channels, their purpose, and frequency.

| Channel | Purpose | Frequency |
|-----------------------------|---------------------------------------------------------------------------------------------------------------------------|----------------------|
| IDI – Norad meetings | Review overall programme progress, discuss deviations, risks, and challenges, and ensure alignment with Norad priorities. | At least once a year |

| | | |
|--------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------|
| Project Steering Committee (PSC) meetings | Review country-level results, guide work plans, priorities and other strategic or operational issues | At least once a year |
| Project Management Team (PMT) meetings | Coordinate day-to-day implementation, review work plans and budgets, monitor progress, plan country missions, and address emerging challenges. | Bi-weekly or monthly |
| Narrative and financial reports | Provide updates on results, risks, deviations, and expenditures. Reports will cover country-level progress and programme-wide achievements. | Quarterly PSC briefs, Country-level annual reports, Consolidated annual program report |
| Ad hoc meetings or briefs | Communicate urgent issues (e.g., major risks, political developments, or significant project adjustments) to Norad and key stakeholders. | As required |
| Programme/Country project success stories | Communicate success stories and the impact of the support from various country projects. | When suitable |
| IDI webpage | Key information and documentation about the programme and each country project including news, events and stories | Regular and timely updates |

12. Appendices

Appendix 1: Programme results framework

| Programme level outcomes and outputs | | | | | | |
|-----------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------|-----------------|-----------------------|-----------------------|--------------|-----------------------------------------------------------------------------------|
| Indicators | Data sources | Baseline (2025) | Target 2026 | Target 2027 | Target 2028 | Expected outputs |
| Outcome 1: Strengthened independence in law and practice | | | | | | |
| 1.1 Number of SAIs that developed a draft Audit Bill or amendment aligned to the SAI Independence principles | SAI annual performance reports, Project reports | 0 | 1 | 2 | 2 | Revised audit law, Audit regulations developed, Cabinet papers developed |
| 1.2 Number of SAIs with improved scores on SAI PMF indicators 1 and 2 (Independence indicators) | SAI PMF reports or self-assessment results | 0 | No assessment planned | No assessment planned | 2 | Targeted stakeholder engagements on independence |
| Outcome 2: Enhanced audit quality and impact | | | | | | |
| 2.1 Number of SAIs with approved customised audit manuals for at least two audit types | SAI annual performance reports, Project reports | 0 | 2 | At least 5 | 7 (All SAIs) | Customised audit manuals and working papers |
| 2.2 Number of SAIs with established quality management systems | SAI annual performance reports, Project reports | 0 | 2 | At least 5 | 7 (All SAIs) | Quality management system established, Quality monitoring and remediation reports |
| 2.3 Number of SAIs that complete and submit a consolidated financial or compliance audit report to the Parliament annually. | Published audit reports, SAI annual performance reports | 1 | At least 3 | At least 5 | 7 (All SAIs) | Quality compliance and financial audit reports |
| 2.4 Number of SAIs undertaking at least one performance audit on an | Annual audit plans, SAI annual performance reports | 2 | 3 | 3 | 3 | Quality performance audit reports |

| | | | | | | |
|----------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------|--------------|---------------------------|---------------------------------|-----------------|---------------------------------------------------------------------------------------|
| approved priority topic annually (including SDG-related topics) | | | | | | |
| 2.5 Number of SAIs with improved scores on SAI PMF 7 (Annual Audit planning) and SAI PMF 13, 15 and 16(Audit process indicators) | SAI PMF reports or self-assessment results | Not assessed | No assessment planned | No assessment planned | 7 (All SAIs) | Annual audit plans developed, Quality and timely audit reports |
| 2.6 Number of SAIs with a functional audit recommendation tracking mechanism | SAI annual performance reports, Annual project reports | 0 | At least 3 | At least 5 | 7 (All SAIs) | Audit recommendation tracking tools/systems and procedures |
| Outcome 3: Strengthened internal governance and institutional capacity | | | | | | |
| 3.1 Number of SAIs that develop and publish annual performance reports | SAI annual performance reports, Annual project reports | 3 | At least 3 | At least 5 | 7 (All SAIs) | Annual performance reports published |
| 3.2 Number of SAIs with improved scores on SAI PMF indicator 3 (Strategic management indicator) | SAI PMF reports or self-assessment results | Not assessed | No assessment planned | No assessment planned | 7 (All SAIs) | Annual operational plans and monitoring frameworks |
| 3.3 Number of SAIs with an approved ICT governance framework | SAI annual performance reports, Annual project reports | 1 | Improvement from baseline | Improvement from the prior year | 7 (All SAIs) | ICT strategies, policies |
| 3.4 Number of SAIs with improved scores in SAI PMF indicators 22 and 23 (Human Resource indicators) | SAI PMF reports or self-assessment results | Not assessed | No SAI PMF planned | No SAI PMF planned | 7 (All SAIs) | HR policies, Performance measurement tools |
| 3.5 Number of SAIs with an increased proportion of staff holding relevant professional certifications | SAI annual performance reports, Annual project reports | Not assessed | 2 | At least 3 SAIs | At least 5 SAIs | Professional development needs assessments and plans , professionally certified staff |
| 3.6 Number of SAIs with established GDI framework and follow-up mechanisms | SAI annual performance reports, Annual project reports | 0 | 1 | At least 3 SAIs | 7 (All SAIs) | GDI assessment reports, monitoring tools |
| Outcome 4: Strengthened engagement with stakeholders | | | | | | |
| 4.1 Number of SAIs holding at least two stakeholder engagement events annually in line with an approved engagement strategy | SAI annual performance reports, Annual project reports | 3 | At least 3 | At least 5 SAIs | 7 (All SAIs) | Targeted stakeholder engagement events |

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| 4.2 Number of SAIs publishing citizen-friendly products annually | Summarised reports, SAI annual performance reports, Annual project reports | 0 | 1 | At least 3 SAIs | At least 5 SAIs | Citizen-friendly products e.g summarised audit reports |
| 4.3 Number of SAIs with improved scores in SAI PMF indicators 24 and 25 (Communications and engagement indicators) | SAI PMF reports or self-assessment results | Not assessed | No assessment planned | No assessment planned | 7 (All SAIs) | |

Note: Alongside the quantitative indicators, each country project will include qualitative reporting to explain the results achieved by the SAI. This will clarify how the support contributed to improvements in audit processes and other institutional capacities. It will also note key contextual factors affecting progress and any adjustments made during implementation.

Appendix 2: Risk register

| Risks | Likelihood | Impact | Overall risk | Risk mitigation strategies |
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| Political instability and country crisis: Political upheavals such as election violence, widespread protests, changes of government, coups, or violent conflict could disrupt SAI development and operations | H | H | H | <ul style="list-style-type: none"> Engage in regular dialogue with partners to assess the political situation and its potential impact on the SAI, such as during elections. Adjust project timelines and scale down support if the political environment hinders execution. Assess the options to implement flexible planning to ensure rapid adaptation during election periods or political transitions. |
| Executive interference in the work of the SAI, including improper removal of the Head of SAI, which undermines the SAI's independence | H | H | H | <ul style="list-style-type: none"> Engage with the Executive, Parliament, civil society, and development partners to raise awareness and support for safeguarding SAI independence. Support SAIs to enhance their legal frameworks where necessary to protect the tenure and independence of the Auditor General |

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| SAI financial challenges: SAIs unable to cover basic operational and salary costs due to low-budget releases, which puts project execution at risk, as staff are unable to report to work consistently | H | H | H | <ul style="list-style-type: none"> Provided other incentives such as training and professional development opportunities as part of project support Dialogue with project donors and other in-country donors to scale up coordinated support to the SAI |
| Low financial audit coverage due to the delayed or failure of public institutions to prepare and submit quality financial statements for audit | H | H | H | <ul style="list-style-type: none"> Support engagement with the respective Ministry of Finance and auditees. Support partnerships with other development partners and the Ministry of Finance to support training on preparing quality financial statements for audits. Support the preparation of annual audit reports on the non-preparation of financial statements across all public institutions. |
| Limited implementation of audit recommendations due to weak Parliamentary oversight committees and audit follow-up mechanisms | H | H | H | <ul style="list-style-type: none"> Support continuous engagement with the Public Accounts Committee and other relevant Committees of the Assembly. Support the development of a Framework for Tracking the implementation of audit recommendations, which is regularly updated. |
| Limited commitment of SAI leadership to project activities and driving change | M | H | M | <ul style="list-style-type: none"> Involve many SAI staff in project activities to ensure institutional anchoring of support and sustainability Prioritise support to SAI strategic management and leadership where possible In-person updates and meetings with the SAI leadership during in-country visits to enhance their project understanding and regularly inform them on progress |
| Resource person mobilisation: Inability to source consistent resource persons for some country projects. On the other hand, there is a risk of overreliance on a few SAIs for the provision of peer support | M | H | M | <ul style="list-style-type: none"> Use of IDI staff to provide peer support where required. Dialogue with the regional secretariat to recommend resource persons within the region. Used regional secretariat technical persons where necessary. Use of long-term advisors in some projects |

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| IDI and partner staff safety: Support in unsafe contexts means higher medical and security risks | M | H | M | <ul style="list-style-type: none"> Contracts with reliable transport and in-country security firms for security risk assessments and movement in place. Used neighbouring countries if the security risk is high in-country Supported ICT tools and systems enabling more online collaboration where in-country travel is high risk. Training on emergency preparedness and management for all involved |
| Delayed completion of audits due to low cooperation from auditees | M | H | M | <ul style="list-style-type: none"> Support the continuous engagement with auditees about the statutory provisions and the audit process. |
| Duplication of support: Uncoordinated efforts by multiple donors could lead to redundant or overlapping support, reducing the overall effectiveness and efficiency of interventions | M | H | M | <ul style="list-style-type: none"> Encourage and support SAs to hold regular joint donor coordination meetings Engage with other PFM actors and international donors to improve coordination and avoid duplication. Participate actively in local PFM coordination groups where possible |
| Project staff, or resource persons, may perpetrate or enable sexual exploitation, abuse, or harassment during capacity-building activities, leading to harm to participants and reputational damage | L | H | M | <ul style="list-style-type: none"> Enforcing IDI's safeguarding policy and ensuring mandatory induction for all staff and resource persons Ensure gender balanced teams and active supervision and oversight of activities including collecting feedback from participants |
| SAI staff participating in program activities may engage in sexual abuse or harassment against fellow participants, particularly women or junior staff, during capacity building activities, leading to unsafe environments and reduced participation of vulnerable groups. | M | H | M | <ul style="list-style-type: none"> Include safeguarding clauses in the cooperation agreement with the SAI Assign a SAI safeguarding focal point as a liaison Ensure gender sensitive logistical arrangements (accommodation, transport etc) Use anonymous feedback tools e.g. surveys to identify any emerging issues |
| Corruption risk | L | H | L | <ul style="list-style-type: none"> IDI managing procurements in line with IDI procurement policy Limited funds sent directly to SAs except in exceptional situations, and transparent follow-up |

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| | | | | processes for accountability in place with approval from donor |
| Wasted project resources due to poor maintenance of project-funded assets | L | H | L | <ul style="list-style-type: none"> Asset use agreements developed and issued before use Asset register updated through the SAI's internal control and financial system All project assets are well-labelled and monitored through the responsible SAI staff |
| Inadequate project reach due to a failure to involve a broader range of staff in project activities | L | M | L | <ul style="list-style-type: none"> Ensure all staff groups are targeted where possible and no one is left behind Special training or support for more vulnerable groups |

Separate attachments

1. Annexes 1-5: Country project annexes
2. Detailed work plan and budget 2025 and 2026 in PDF and Excel.
3. Country level budget summaries for 2025 and 2026
4. Overall budget estimates 2025-2028