



NAC Strategic Change Project 2020 – 2025

Project Report 2020



PICTURE 1 GENDER, DIVERSITY, INCLUSION TEAM NOV 2020 NAC HQ

Final version 3.2021

Version	Description	Date
1.2021	Submitted to NAC SCP Steering Committee	25.3.2021
2.2021	Submitted to Norwegian embassy, Juba	1.4.2021
3.2021	Approved by Norwegian embassy and NAC SCP Steering Committee	28.5.2021



Norwegian Ministry
of Foreign Affairs

Contents

- 1. Background 3
- 2. Summary of implementation progress and results 6
- 3. Progress and result achievement per NAC strategic priority..... 11
- 4. Status of prerequisites and risk assessment..... 28
- 5. Cross-cutting issues: Gender equality, diversity, inclusion, conflict sensitivity, environment and climate change 33
- 6. Financial report..... 34
- Appendix I: Performance indicators..... 37
- Appendix II: Support projects and outstanding needs for support..... 47
- Appendix III: Financial report 64
- Appendix IV: Gender, Diversity, Inclusion analysis 65

1. Background

South Sudan is in a very challenging economic, political, security and humanitarian situation. The Revitalized Peace Agreement (R-ARCSS) of September 2018 provides for a number of steps to be taken to improve the situation, hereunder how to strengthen public financial management and the National Audit Chamber (NAC).

NAC has developed a Strategic Plan (SP) for 2019-2024 that clearly aims to meet the obligations of the R-ARCSS and for it to generally contribute to better public financial management through relevant and high-quality audits.

The Government of South Sudan funds the NAC with about 170 staff and operational funds annually. However, NAC operates in a highly unpredictable and challenging environment. Both government funds for salaries and audit operations as well as political support for a strong audit office are unpredictable. For NAC to successfully implement the strategic plan, both financial and technical support are needed.

The INTOSAI Development Initiative (IDI), the Office of the Auditor General of Kenya (OAGK) and AFROSAI-E has committed to jointly support the NAC in implementing key strategic priorities for 2020-2024. This includes support to core audits, a new legal framework, stronger internal governance, new ICT-systems, HR-management, professional development and training, stakeholder engagement and communication and general coordination with partners. This was formalized in a Cooperation agreement signed in August 2019.

Funding is provided by the Norwegian embassy (MFA Norway) in Juba, through a grant agreement with IDI. This was formalized in a signed agreement in October 2020, providing funding of 15 mill NOK for the period 2020-2023.

The overall objective of the project is *to enable NAC to successfully implement its strategic plan*. The result framework is therefore based on NAC's strategic plan 2019 - 2024. Figure 1 gives an overview of the Strategic plan.

FIGURE 1 OVERVIEW OF NAC'S STRATEGIC PLAN 2019 - 2024



In line with NAC’s mission, the **potential impact** of the project is greater compliance with laws and regulations and stronger public financial management in South Sudan, which ultimately leads to better government services and improvements of the living conditions of citizens. The project shall as such contribute to Sustainable Development Goal 16 (Peace, Justice and Strong Institutions) especially, by building a more effective, accountable and inclusive Supreme Audit Institution in South Sudan.

Figure 1Figure 2 shows an illustration of the theory of change underlying the project design. Peer-based project deliverables are expected to enable NAC to:

- meet its focus area goal formulations for professional, organizational and institutional capacity,
- produce its strategic outputs, and,
- have an effect on the strategic outcomes defined for NAC’s work, and finally,

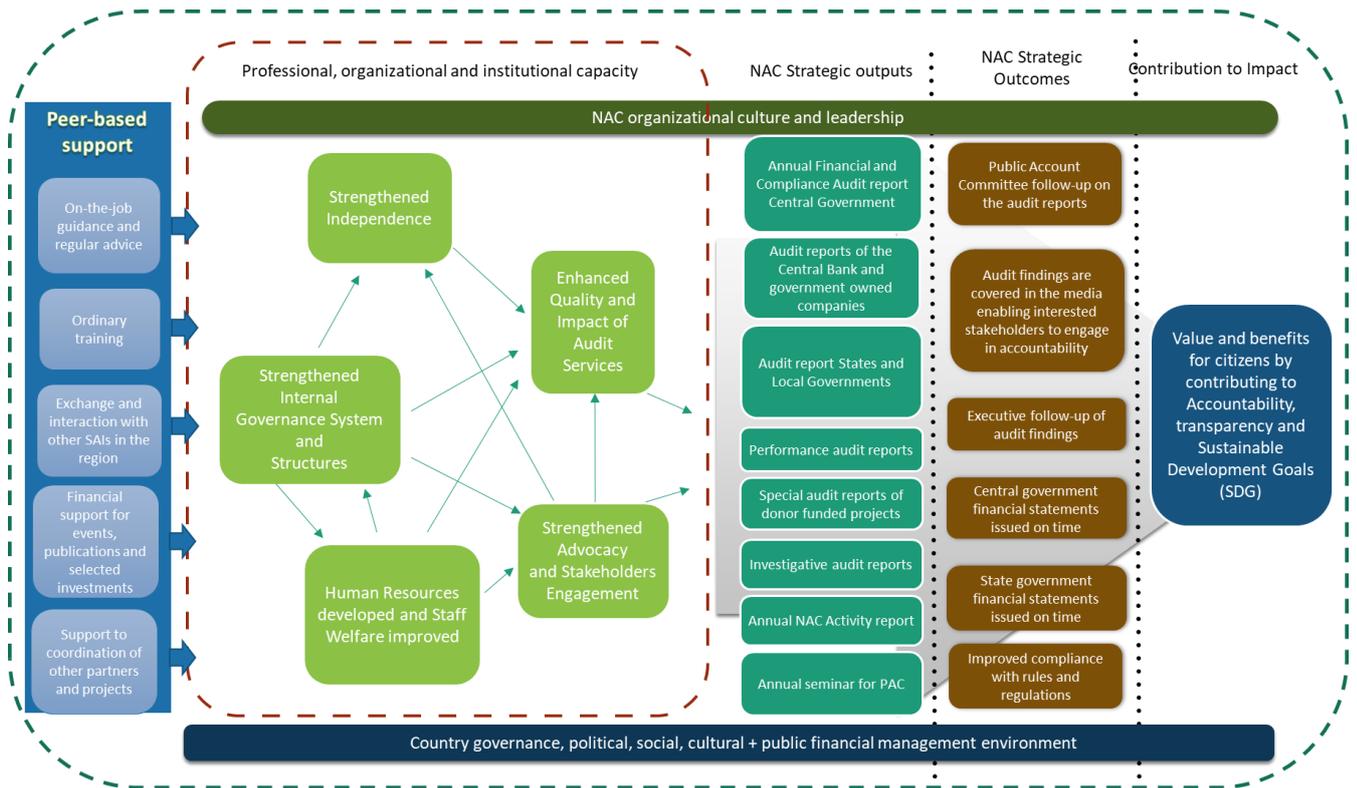


FIGURE 2 THEORY OF CHANGE ILLUSTRATION

contribute to greater public financial management, accountability, transparency and achievement of Sustainable Development Goals in South Sudan

2. Summary of implementation progress and results

Project implementation progress and any major deviations as compare to the plans

The main plans for support in 2020 were training for execution of key compliance audits, advice for revision of the audit act, collaboration on new ict-strategy and procurements, and partner interaction to scale-up project capacity with recruitment and peers mobilized for all teams.

In spite of a very challenging year, there has been some major progress in 2020:

- Through on-site training and advice in early 2020, NAC finalized a financial audit manual. Guidance to customizing a compliance audit manual was started in 2020 and finalized in January 2021.
- All auditors of NAC were trained in basic compliance audit methodology
- The overall audit plan was revised with peer guidance, and a backlog audit strategy was developed.
- Advice for revision of the audit act was provided, including a meeting with the NCAC.
- A new ict-strategy and action plan was developed in close collaboration between a dedicated peer team and a NAC ICT-team, and procurements of key ict-tools and systems initiated
- A Gender, Diversity, Inclusion analysis was executed with a dedicated NAC team and with support of both an international and South Sudanese expert
- The website was updated for the first time in many years, by technical peer support as well as establishing how the website historically had been set up and managed by a private consultant.
- Peers for most peer-teams were mobilized and prepared for contributing to the project taking into account the challenging situation of NAC.

These activities were possible due to several country visits in Q1 before the covid-19 situation, and due to shifting much of the collaboration and work online for Q2-Q4. Nevertheless, some activities planned in 2020 have not started as intended or some has progressed slower than anticipated:

- On-the-job advice for execution of backlog audits as per plan set in February 2020
- Advice for petroleum sector audit
- Training and guidance for operational management and a system for monitoring and reporting in NAC
- Recruitment of Audit Advisor in OAGK locally.

Slower progress than planned is due to several factors. One overall element is the prevailing covid-19 situation, which has made it difficult to plan even online workshops majorly due to the inadequate ict infrastructure. Secondly, the economic crisis following the pandemic has created uncertainties for NAC



PICTURE 2 COMPLIANCE AUDIT WORKSHOP JUBA FEBRUARY 2020

staff and made it more difficult for NAC to implement planned activities. Thirdly, the project has not had full staffing as planned. Final funding for the project was agreed in October and before this, the project was operating with low costs and thus plans for sufficient staffing were put on hold.

Status of NAC strategic priorities

Figure 3 gives an overview of the achievement of NAC's planned strategic outputs and objectives for the period 2019-2024. The figure shows that NAC has embarked on several of the strategic priorities (marked in light green), but that none can be marked fully "on-track" or completed (would be full green). The progress of the plan must be understood considering the same reasons related to project progress, such as covid-19, which delayed implementation of the peace agreement and the economic crisis thus giving less funds to NAC.

FIGURE 3 STATUS OF NAC STRATEGIC OUTPUTS AND OBJECTIVES PER END OF 2020. COLOR CODING: GREEN = COMPLETED/ ACHIEVED FOR THE YEAR, LIGHT GREEN = ONGOING/INITIATED, WHITE = NOT STARTED/NOT ACHIEVED

NAC Strategic outcomes: Improved governance, accountability and transparency							
Public Account Committee follow-up on the audit reports	Executive follow-up of audit findings	Central government financial statement issued on time	Central Bank and government owned companies issue their financial statements on time.	States and Local governments financial statements issued on time			
NAC Strategic outputs: Execution of prioritized audits and reporting							
1. Annual Financial and Compliance Audit report issued for Central Government including recommendations for compliance with key rules and regulations	2. Audit reports of the Central Bank and government owned companies issued annually	3. Audit report covering the States and Local Government including recommendations for issuing of financial statements and compliance with key rules and regulations	4. Performance audit reports issued for the main sectors	5. Special audit reports of donor funded projects	6. Investigative audit reports in selected areas	7. Annual NAC Activity (Performance) report	8. Annual seminar for the PAC presenting the main audit findings and status of previous year's recommendations
Focus area 1: Strengthen NAC Independence	Focus area 2: Enhance the Quality and impact of Audit Services	Focus area 3: Strengthening Governance System and Structure	Focus area 4: HR Development and Staff Welfare	Focus Area 5: Strengthen Advocacy and Stakeholders Engagement	Project management Peer-support and Coordination other partners and projects		
1.1 A reviewed Audit Act submitted to the Presidency, Parliament & Constitutional Review Commission and enacted.	2.1 Annual Overall Audit Plan (AAP) developed and are communicated with the auditees.	2.6 NAC participation in the most relevant regional trainings.	3.1 Annual operational planning (AOP), monitoring and reporting system implemented	3.7 ICT archive policy developed and implemented	4.1 Human Resource Policy and Strategy Reviewed and Implemented	5.1 Stakeholder engagement strategy established and in use	Project management NAC SCP
1.2 Support for NAC financial and Administrative Independence among key stakeholders achieved.	2.2 NAC annual overall audit plans (AAP) are implemented	2.7 NAC holds its own Internal Technical update and shares experiences systematically.	3.2 Leadership and Management's skills strengthened	3.8 Internet in place in NAC for all staff	4.2 Annual Training plan for audit and non-audit staff in place and implemented	5.2 Public Relation (PR) and communication function in place	Coordination other partners and projects
1.3 Rules & Regulation for the NAC Act established	2.3 AFROSAI-E Financial and Compliance Audit Manuals and A-SEAT tool customized and implemented, including quality control practices	2.8 Develop NAC database of past and on-going audits.	3.3 Operative Internal Audit unit in NAC	3.9 Organizational Structure reviewed, approved and implemented	4.3 Performance appraisal system developed and implemented.	5.3 NAC Website renewed and regularly updated	Mid-term evaluation
1.4 External audit of NAC operative	2.4 AFROSAI-E Performance Audit Manual (PAM) and A-SEAT tool customized and implemented, including quality control practices	2.9 Enhancing the Quality Control Unit by coaching the staff & External Quality Assurance peer-review annually.	3.4 ICT-strategy reviewed and implemented	3.10 Assets and Financial management system improved	4.4 Establish senior management retention and succession plans.	5.4 National Professional Accountancy Organization (PAO) established	End-term evaluation
1.5 Sufficient NAC annual budgets to enable implementation of the SP sourced.	2.5 Available guidelines for audit of selected areas adopted and in use, including forensic audits, audit of environmental risks, procurements, IFMIS, petroleum, corporate governance.		3.5 ICT-unit established	3.11 Transport services sufficient for audit operations.	4.5 Staff remuneration at a comparable level with SAIs in the region	5.5 PAC is assisted by NAC to be able to monitor implementation of audit findings and recommendations.	
			3.6 All staff have sufficient ICT-hardware and software to do their job efficiently	3.12 NAC premises completed and maintained	4.6 Staff Saving Cooperative Credit Society (SACCO) established.	5.6 Regular dialogue with the Anti-Corruption Commission and the Prosecutor General established	
					4.7 A Professional Development programme established		

Project execution risks update

The situation in South Sudan continues to be highly challenging. In 2020 the economic situation has worsened significantly due to a lower oil price and covid-19, and this has led to effects as rising food prices and inflation. The peace agreement is still regarded as valid, but the implementation is slow. This means the PAC is not operative and NAC's enhanced independence not ensured (refer to the pre-requisites in chapter 4). The consequence is that there is a risk that the audits may not be deliberated and acted upon, and the NAC's resources will continue to be a challenge. This puts the overall expected results of NAC and the project at risk.

Various planned risk reducing measures have been taken in 2020, such as expediting ict-support and shifting to hybrid workshops to ensure continuity of support in spite of difficult situation.

Lessons learned and implications for 2021

1. "Hybrid" workshops where some take part online and some are meeting physically can work well, but much effort is required to ensure that video conferencing works well. This includes in guidance for use of the ict-tool, clear roles and responsibilities for managing the workshop technically and preparing well. Hotel staff are not reliable for organizing meetings technically.
2. Implementation of the overall audit plan and in particular the compliance audits is challenging, and hence continued guidance and training in addition to operational funding for NAC is required to enable it to succeed.
3. Highly qualified peers can be mobilized to contribute a lot more online, but country visits to Juba, as well as Nairobi will be important to build the necessary trust, understanding and interaction with NAC colleagues.



PICTURE 3 AUDIT STOCK-TAKING WORKSHOP DECEMBER 2020

3. Progress and result achievement per NAC strategic priority

NAC Strategic outputs: Execution of prioritized audits and reporting in public

On-the-job support to NAC's work to achieve the strategic outputs has a high priority for project support as these are core operations of NAC and where value and benefits to the society can directly be realized. Support will depend on specific audit assignments prioritized by NAC each year. The audits listed in the R-ARCSS have a high priority for support.

Progress NAC objectives and project deliverables by the end of 2020

NAC Strategic outputs	NAC Progress by end of 2020	Challenges	Planned project deliverables	Status of project deliverables by end of 2020
1. Annual Financial and Compliance Audit report issued for Central Government including recommendations for compliance with key rules and regulations	Ongoing for compliance audit of selected entities in the overall audit plan 2020-21.	Financial audit not in progress, as financial statements not issued by Central government. Limited coverage of MDAs by compliance audit. Backlog not fully addressed.	Planning, data collection and reporting on-the-job advice and review workshops, jointly for all NAC teams or assignments if possible. Extra Juba visits with on-the-job for challenging audits. Guidance on how to audit when there are no financial statements. Guidance to how NAC can advise government on how to produce financial statements.	Ongoing. Compliance audit training ongoing for all auditors. Backlog audit plan developed, but not acted upon yet.
2. Audit reports of the Central Bank and government owned companies issued annually	Ongoing outsourced audit of Central Bank funded by Norwegian embassy. Other audits of government owned companies to a little extent done (TBC).		Dedicated peer team providing guidance and training in 2 workshops during the audit cycle per year - planning, data collection and reporting - and regular online guidance. Printing of report.	Not started. Dedicated peer-team appointed. Support not started due to audit plan not prioritizing these audits yet.
3. Audit report covering the States and Local Government including recommendations for	No ongoing work, but plans for audits captured in	Operational funds for audits. Prioritizing these	Planning, data collection and reporting on-the-job advice and	Not started. Dedicated peer-team appointed. Support not started, but

NAC Strategic outputs	NAC Progress by end of 2020	Challenges	Planned project deliverables	Status of project deliverables by end of 2020
issuing of financial statements and compliance with key rules and regulations	annual audit plan 2020-21.	audits versus other audits.	review workshops, jointly for all NAC teams or assignments if possible. Financial support for data collection, and dialogue with DPs on resources to NAC for such audits. Guidance on how to audit when there are no financial statement. Guidance to how NAC can advise government on how to produce financial statements.	planned in 2021 in line with overall audit plan.
4. Performance audit reports issued for the main sectors	Put on hold due to priority of compliance audits.	Robust performance audit unit not established in NAC. Trained and experienced staff in PA are used for compliance and financial audit.	3 workshops during the audit cycle per audit - planning, data collection and reporting - and regular online guidance. Printing of report.	Not started. Dedicated peer-team appointed. Support not started, but planned in 2021 in line with overall audit plan.
5. Special audit reports of donor funded projects	Ongoing, depending on requests. WB-funded projects audited by firm.	Audit of such projects by NAC staff may be at the expense of core audits of the government (ref SO.1). A solution may be to combine them better, if possible.	No specific support planned except ensuring these audits are included in the NAC Annual overall audit plan, to ensure coordinated and optimal allocation of human resources are allocated optimal and coordinated. Peer-support possible for quality assurance of these audits as well as technical support to implementation.	No particular support planned.
6. Investigative audit reports in selected areas	No forensic audits	NAC needs to develop staff	No specific support planned except	No particular support planned.

NAC Strategic outputs	NAC Progress by end of 2020	Challenges	Planned project deliverables	Status of project deliverables by end of 2020
	completed and reported, but ongoing special audit of debts and loans as requested by the President.	competencies in forensic audit, and be protected from outside influence.	ensuring these audits are included in the NAC Annual overall audit plan, to ensure human resources are allocated optimal and coordinated. Peer-support possible for execution of such audits as well as developing organizational capacities in the area.	
7. Annual NAC Activity (Performance) report	Done for 2005-2018 (printed and to be submitted to Parliament when possible). 2019-21 report not started.	Prioritizing versus other pressing tasks.	Advice for contents, design, printing and dissemination annually. Done in one dedicated workshop, ideally combined with other planning, monitoring and evaluation support.	Not started. To be started in Q2 2021.
8. Annual seminar for the PAC presenting the main audit findings and status of previous year's recommendations	Not done. Planned in all years 2018-2020, but postponed due to political challenges and not operative National Assembly.	National Assembly not operative yet.	Advice for programme and presentations, and financial support for seminar at a yearly basis.	Not started. Assuming TPNU has convened.

Status of R-ARCSS audits requirements for NAC

Chapter and page	Agreement text	Status by the end of 2020	Project support plans
4.14.5, page 58	Audit and report on all public funds and financial dealings to relevant institutions generally, and in particular to the Transitional National	Ongoing	Component 1 plans - Central government audit peer team.

Chapter and page	Agreement text	Status by the end of 2020	Project support plans
	Legislative Assembly (TNLA) and the State Assembly		
4.8.1.14.10	Review and audit all oil revenues since 2011	Stakeholder consultations planned and audit to be initiated (combined with 4.8.1.14.5).	Component 1 plans – OAGN petroleum team
4.8.1.3	Identify, check and record all loans and contracts collateralized or guaranteed against oil within six months	Not yet initiated. To be done when an ongoing President initiated audit of selected contracts is reported.	Component 1 plans – OAGN petroleum team
4.8.1.14.5	Carry out an urgent audit of the Petroleum Sector	Audit to be initiated (combined with 4.8.1.14.10)	Component 1 plans – OAGN petroleum team
4.14.1	Ensure that government finances are managed responsibly, budget execution is enforced in accordance with the law, all government transactions and regularly audited and published	Ongoing process	Component 1 plans – Central government audit peer team
4.14.6, page 58	The TNLA shall receive pending audit reports within six months of the start of the transition period	Reports are printed and will be submitted when Parliament meets	Component 6 plans – Support to seminar for PAC if required



PICTURE 4 NAC VISIT INCLUDING WORK IN VARIOUS COMPONENTS MARCH 2020

NAC Focus area 1: Strengthen NAC Independence

Building the independence is critical for the long-term performance of NAC. A peer team will seek to give advice to drafts of legislation and regulations, as well as stakeholder presentations. This will be sought and aligned with the work already done by the SAI, and in cooperation with UNMISS. Support is planned as a part of IDI’s SAI Independence programme.

Progress NAC objectives and project deliverables by the end of 2020

NAC Strategic outputs	NAC Progress by end of 2020	Challenges	Planned project deliverables	Status of project deliverables by end of 2020
1.1 A reviewed Audit Act submitted to the Presidency, Parliament & Constitutional Review Commission and enacted.	New bill developed by NCAC and with much input by NAC and partners. To be submitted to MoJ and Parliament.	Ensuring process moves on and bill enacted.	Advice on how to revise the Constitution and audit act in line with ISSAI 1 and 10 in the South Sudan context, through online contact and in one dedicated workshop.	Ongoing. Advice to bill and meeting with NCAC done in 2020. Continuous dialogue with NAC on needs for inputs by peer team experienced in audit bills and SAI independence. Done in collaboration with UNMISS.
1.2 Support for NAC financial and Administrative Independence among key stakeholders achieved.	Ongoing in various forums, including audit bill process and annual budget process with government.	National Assembly not operational, and challenge to find good forums to work with final	Advice on advocacy plan and consultations with key stakeholders,	Not started. Some guidance provided, but actual consultations not done widely.

NAC Strategic outputs	NAC Progress by end of 2020	Challenges	Planned project deliverables	Status of project deliverables by end of 2020
		decision makers Government budget funds to NAC not sufficient for audit operations, and salaries have been irregularly paid.	through online contact and in workshops and seminars with selected stakeholders.	
1.3 Rules & Regulation for the NAC Act established	Not started.	Awaiting audit bill enacted.	Advice on how to revise rules and regulations, through online contact and in dedicated workshops.	Not started. To be started when revised audit bill is enacted.
1.4 External audit of NAC operative	Not started.	Potentially NAC may need to wait for a new audit act.	Advice on financial statements and audit engagement. Financial support for audit fee.	Not started. To be started in 2022.
1.5 Sufficient NAC annual budgets to enable implementation of the SP sourced.	NAC submits its budget needs to GOSS as other MDAs.	Actual allocation to NAC far less than budgeted.	Advice on the resource mobilization strategy and consultations with key stakeholders, through online contact and in workshops and seminars with selected stakeholders.	Ongoing. The GOSS budget documents not available online. Sharing with peers not yet done. Resource needs discussion with JMEC initiated.

NAC Focus area 2: Enhance the Quality and Impact of Audit services

The key objective in this area is implementation of the Financial and Compliance audit manuals, enabling greater audit coverage and quality. Training material of AFROSAI-E will be used and customized. Most of the support will be on-the-job training of actual audits, especially for clearing the audit backlog and technical challenging audits. Advice to management's quality control will be prioritized, as well as annual audit planning and roll-out of electronic audit processes. Support to quality and impact of audit services is assumed as a relevant area of peer support, as peers are already engaged in advising the NAC in roll-out of new audit manuals.

Progress NAC objectives and project deliverables by the end of 2020

NAC Strategic outputs	NAC Progress by end of 2020	Challenges	Planned project deliverables	Status of project deliverables by end of 2020
2.1 Annual Overall Audit Plan (AAP) developed and are communicated with the auditees.	Structure of plan well developed. V1 for 2020-21 set in 2020. V2 in process.	Ensuring all audits are included. Using the plan to prioritize NAC human resources well and monitor and follow-up of progress of audits.	Annual advice for planning structure, process and contents. Workshop for managers and auditors annually.	Ongoing. Advice for plan done in several workshops. Advice for revision of 2020-21 plan in process.
2.2 NAC annual overall audit plans (AAP) are implemented	Stalled in 2020, but plan revised for 2021 and ongoing implementation.	Lack of regular monitoring and discussion of progress to the plan. This is related to general challenges of having available human resources and operational funding for audits.	Advice for quarterly status report of audits and way forward	Ongoing. System for monitoring to be developed in relation to operational plan monitoring system and quarterly reports.
2.3 AFROSAI-E Financial and Compliance Audit Manuals and A-SEAT tool customized and implemented, including quality control practices	Financial audit manual done in 2020. Compliance audit manual expected done in Feb 2021. Electronic tool not roll-out.	Enable all working papers to be available and used before electronic system and tools are there for all NAC auditors. Travel restrictions making technical support less effective.	Intensive training in FAM and CAM for all auditors. One physical workshop in February, and one hybrid in November.	Ongoing. FAM support completed. CAM support almost done. Working papers need to be made available in a good way. A-SEAT roll-out to be planned in 2022 after laptops and ict-system in place in NAC.
2.4 AFROSAI-E Performance Audit Manual (PAM) and A-SEAT tool customized and implemented, including quality control practices	Performance audit manual done. A-SEAT tool customization initiated, but not completed. Several staff trained and guided over years for PA.	Roll-out of A-SEAT before laptops and ict-system available for all staff.	Advice to adoption of the PAM procedures regularly online, and 1 workshop to assess how it works and adjust. AFROSAI-E e-learning on Performance Audit	Not started.

NAC Strategic outputs	NAC Progress by end of 2020	Challenges	Planned project deliverables	Status of project deliverables by end of 2020
			methodology offered for new PA staff.	
2.5 Available guidelines for audit of selected areas adopted and in use, including forensic audits, audit of environmental risks, procurements, IFMIS, petroleum, corporate governance.	NAC IFMIS audit guideline v1 done. Various guidelines available by AFROSAI-E and IDI, as well as other INTOSAI websites.	Prioritize which guidelines are most relevant, need customization to NAC and making them available to all auditors.	1 workshop with a customized programme, in combination with regular online advice.	Not started.
2.6 NAC participation in the most relevant regional trainings.	NAC participates in key regional events.	Online events (as increased during covid-19) require good internet, and NAC has this not fully in place.	Financial and logistical support to participation in trainings organized by AFROSAI-E and others. Advice on how the training can be integrated with ongoing activities and discussion on who is relevant for the training.	Ongoing. NAC was offered support to use hotel board room for AFROSAI-E GB.
2.7 NAC holds its own Internal Technical update and shares experiences systematically.	Held in 2017, but not since then.	Planning the event and prioritizing it.	Advice for programme and contents. Financial support for event.	Not started. Proposed to NAC all years 2018-2020, but not taken forward due to various reasons. To be continued.
2.8 Develop NAC database of past and on-going audits.	Not started.	Completion of ongoing audits and reporting them to Parliament.	Advice for making an overview of all past audits and a plan for how to make those easily available in new audits. To be clarified in relation to filing and use of electronic systems in general.	Not started. To be started in 2022, after audits have been done.
2.9 Enhancing the Quality Control Unit by coaching the staff & External Quality	QC unit not fully established and functional. QC routines and	Ensure line management and QC unit work well	Annual quality control seminar for managers in NAC, with a	Not started. Planned as part of the ongoing audits. Dedicated peer team mobilized.

NAC Strategic outputs	NAC Progress by end of 2020	Challenges	Planned project deliverables	Status of project deliverables by end of 2020
Assurance peer-review annually.	understanding not established in the organization. QA not done for several years for main audits.	together. Clear roles and responsibilities for QC. Use of checklists for QC as set in the manuals.	customized programme linked to ongoing audits and emerging challenges as well as a training plan. Quality assurance facilitated either by the standard AFROSAI-E QA-review bi-annually, or through a regional mechanism intended as a collaboration between SAI Kenya, Rwanda, Uganda.	

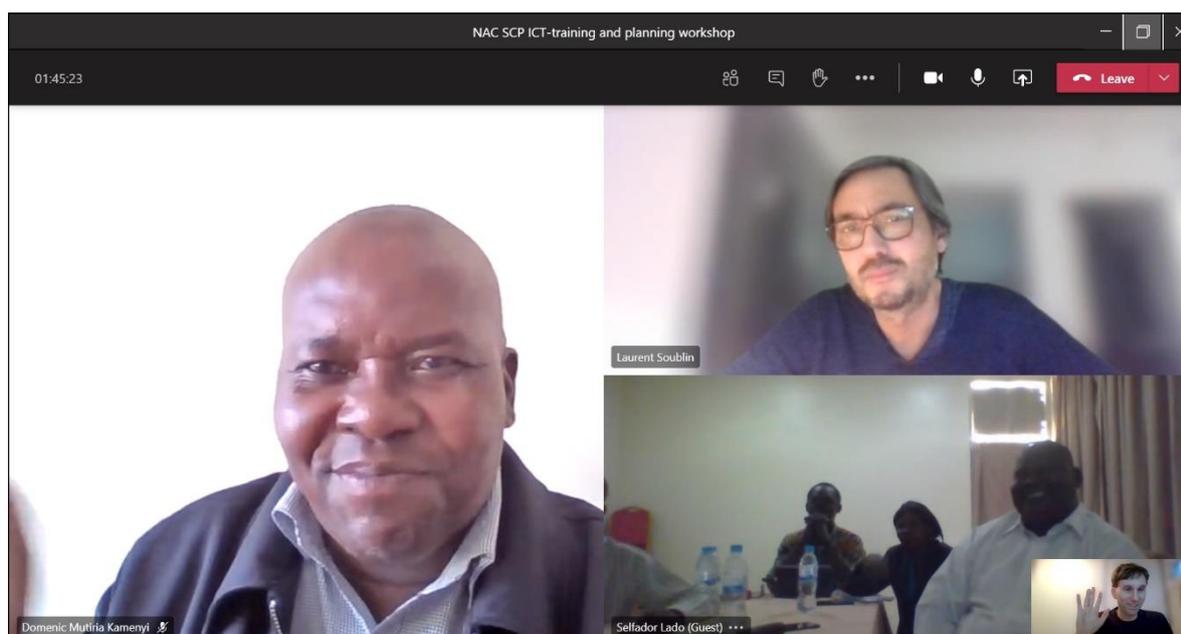
NAC Focus area 3: Strengthen Internal Governance System and Structures

The area of strategic management and internal governance is assumed to be fundamental for NAC to succeed in implementing the strategic plan. Strategic Management for SAIs 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 also explicitly factoring in the broader governance and political economy environment in which the SAI operates and the expectations of the key SAI stakeholders.

Support in this area includes a training programme and professional advice for the SAI leadership team to establish systems and practices for implementation of the strategic and operational plans, and good coordination with partners.

ICT is by NAC treated as an integrated part of internal governance. Support to revise ICT-strategies and assist in proper management of ICT-projects, including prioritizing needs, procurements, training and implementation is prioritized. ICT-investments require proper ICT-management. As staff in the ICT-area is difficult to recruit in Juba, a special salary contribution is budgeted to enable NAC to recruit a person for this. It is assumed that government funds will over time be able to cover the costs.

As NAC wants to strengthen its own financial management, support to external audit of NAC and strengthening the financial management system and routines is also included.



PICTURE 5 ICT-TRAINING AND PLANNING WORKSHOP DECEMBER 2020

Progress NAC objectives and project deliverables by the end of 2020

NAC Strategic outputs	NAC Progress by end of 2020	Challenges	Planned project deliverables	Status of project deliverables by end of 2020
3.1 Annual operational planning (AOP), monitoring and reporting system implemented	OP for 2020-21 set. Activity report 2005-2018 done (not published awaiting parliament to meet). Quarterly reporting and regular management meetings not yet done.	Revision of OP 2020-21 in light of c-19 developments not done. Simpler structure of OP needed probably, to ensure active use. Quarterly reporting and general monitoring system not set and implemented.	Advice regularly for planning, monitoring and reporting, both online and through regular country visits. Advice and contribution for an annual planning and budgeting seminar for all managers	Not started. Dedicated peer team mobilized and planning of support started.
3.2 Leadership and Management's skills strengthened	a) Draft done in 2019 and early 2020. b) Not started.	Travel restrictions due to covid-19 and prioritizing it vs other important activities.	a) Advice for training needs assessment and plan - done as part of FA.4 support. b) Advice for annual management development programme.	Not started. Dedicated peer team mobilized and planning of support started.

NAC Strategic outputs	NAC Progress by end of 2020	Challenges	Planned project deliverables	Status of project deliverables by end of 2020
			Delivery of components for a customized programme, most likely in partnership with SAIs in the region. Two leadership seminars per year as a minimum.	
3.3 Operative Internal Audit unit in NAC	Not started.		No particular. May consider sharing regional experiences in setting up internal audit unit.	No particular support planned.
3.4 ICT-strategy reviewed and implemented	ICT-strategy and action plan v1 set in 2020. NAC ICT-team established, but ICT-director not hired. Procurement of prioritized ict-tools and system initiated for a first round.	No ICT-director in place means lack of strong management capacity to drive forward use of ICT.	Advice for ict-strategy and plans, such as for selecting robust systems in line with ict-management capacity and needs. Procurement of consultant if needed to consider local needs and compare with other government entities.	Ongoing. Intensive guidance online to new ICT-strategy and action plan done.
3.5 ICT-unit established	No unit established, but ICT-team appointed.	No ICT-director in place means lack of strong management capacity to drive forward use of ICT.	Provide trainings and advice for NAC ict-staff. Advice for hiring of 1-3 ICT-managers. Financial support to salary compensation if impossible to recruit with ordinary salaries.	Ongoing. Various online guidance and collaborative work. Study and training trip to SAI Kenya planned in Q1 2021.
3.6 All staff have sufficient ICT-hardware	Procurement of first round initiated.	Delays in procurement process.	Advice for procurement and updating of	Ongoing. ToR for procurement drafted. ICT-team established.

NAC Strategic outputs	NAC Progress by end of 2020	Challenges	Planned project deliverables	Status of project deliverables by end of 2020
and software to do their job efficiently		Uncertainty of relocation of NAC to new HQ building.	key office-wide ict-equipment. Financial support for actual procurement of 1st priority basic ict-equipment such as video-conference, cloud system, etc.	
3.7 ICT archive policy developed and implemented	Not started.	Priotizing it versus other pressing issues.	Advice for the policy and developing a training for all staff in archiving.	Ongoing. Partly started as part of setting up new organizational settings for ICT-system. To be adressed fully in 2022.
3.8 Internet in place in NAC for all staff	Ongoing work to plan for this in the new headquarter. Internet in current HQ.	Government funds to NAC not sufficient for internet. Solution for internet for auditors in field work difficult.	Advice for procurement. Financial support for procurement if not covered by government operational funds.	Ongoing. Mapping of providers in Juba done, for current HQ, new HQ and field-work. Financial support to internet in process.
3.9 Organizational Structure reviewed, approved and implemented	New structure drafted in Strategic plan 2019-2024. Implementation awaiting new audit act and recruitments.	Delay of new audit act and NAC organizational independence.	Advice for planning, initiation and sequencing of the implementation of new organizational structure.	Not started. Awaiting new audit act approved
3.10 Assets and Financial management system improved	Paper-based asset management system in place.	Generally outdated systems and routines to be revised and implemented.	Advice for a workable financial and asset management system	Not started. Not prioritized
3.11 Transport services sufficient for audit operations.	No vehicles operational. Very limited government funds for travels.	Funding	Advice for procurements and system. Continued dialogue with other development partners on possible operational support.	Not started. Procurement of some transport to be considered by the project for specific audits and continued dialogue with other development partners for possible operational support

NAC Strategic outputs	NAC Progress by end of 2020	Challenges	Planned project deliverables	Status of project deliverables by end of 2020
3.12 NAC premises completed and maintained	New HQ in process of completion.	Energy system needed, such as solar that is not relying on diesel or the general grid supply.	Advice for project management and sourcing of funds, if requested.	No particular support planned.

NAC Focus area 4: Human Resources developed and Staff Welfare improved

Support in the HR area is about:

- Use of regional resources for HR-management, such as competency framework, HR-policies, recruitment practices developed by AFROSAI-E
- Develop and implement professional development programme. This may be linked to the African professionalization initiative in AFROSAI-E or the IDI professionalization programme.
- Coordinated, systematic and selective training of staff. This will be delivered by replicating some of SAI Kenya's ongoing trainings in Juba.

NAC has in its new HR-policy actions to raise gender and support to this will be done as a part of support to focus area 4. Gender and equal rights will also be sought integrated in both audits and internal governance support.

Progress NAC objectives and project deliverables by the end of 2020

NAC Strategic outputs	NAC Progress by end of 2020	Challenges	Planned project deliverables	Status of project deliverables by end of 2020
4.1 Human Resource Policy and Strategy Reviewed and Implemented	NAC staff trained in basic HR-management by AFROSAI-E in 2019. Gender, Diversity and Inclusion analysis of NAC done with recommendations for policy.	Organizational independence awaiting revised audit act	Advice for revision of HR-strategy and policy, and for developing approaches to implement it, including related to gender and diversity.	Ongoing. Gender, Diversity, Inclusion analysis completed, and includes good inputs for revised HR policy. Dedicated peer-team to be set.
4.2 Annual Training plan for audit and non-audit staff in place and implemented	Training plan drafted in early 2020.	Prioritizing it and including key professional development needs.	Advice for training needs assessment and planning of trainings, utilizing AFROSAI-E resources in particular.	Ongoing. Advice on draft plan provided, but dedicated peer team to be set to take it forward with NAC.
4.3 Performance appraisal system	NAC staff trained in such system by AFROSAI-E in 2019.	Prioritizing it.	Advice and training for performance	Not started. To be started in 2022.

NAC Strategic outputs	NAC Progress by end of 2020	Challenges	Planned project deliverables	Status of project deliverables by end of 2020
developed and implemented.	Setting NAC system and routines in process.		appraisal system, utilizing AFROSAI resources as well as national standards.	
4.4 Establish senior management retention and succession plans.	Not started	Prioritizing it.	Advice for the retention policy and plan, as well as succession. Financial support for event.	Not started. May be merged with process of HR-policy
4.5 Staff remuneration at a comparable level with SAIs in the region	Not started. Basis for this ongoing through Audit Act revision.	Financial and Administrative independence	Advice for comparison and preparing government request for enhanced remuneration. Linked to implementation of audit act.	Not started. To be done when new Audit act is in place.
4.6 Staff Saving Cooperative Credit Society (SACCO) established.	Not started.	Prioritizing it. Funding.	None	No particular support planned.
4.7 A Professional Development programme established	Not started	Prioritizing it.	Advice for a professional development programme, liaise with regional initiatives and national opportunities.	Not started. Similar programme as for SAI Somalia to be considered, utilizing institutions in Kenya in particular.

NAC Focus area 5: Strengthen Advocacy and Stakeholders Engagement

NAC has a developed stakeholder engagement strategy which forms the core for the support in this area. Peer-support will use the existing resources for stakeholder engagement, customized to the national context. Financial support will be provided to assist NAC in actively engaging stakeholders for a specific purpose. Advice for press conferences and release of audit reports will also be done.

Progress NAC objectives and project deliverables by the end of 2020

NAC Strategic outputs	NAC Progress by end of 2020	Challenges	Planned project deliverables	Status of project deliverables by end of 2020
5.1 Stakeholder engagement strategy established and in use	Stakeholder engagement strategy and action plan developed.	Priority for implementation. Need to revise action plan.	Advice for revision of strategy and adjustment of plans. Ensure monitoring and follow-up of strategy is captured and addressed well in NAC's general system for operational management.	Not started. Strategy developed through peer-support in 2019. Updating activities and incorporating them in general monitoring system not yet started.
5.2 Public Relation (PR) and communication function in place	PR unit not established. Events not yet done.	Staffing resources in NAC for PR.	Advice for programme and content of the workshop.	Not started.
5.3 NAC Website renewed and regularly updated	Website updated lightly in mid-2020. New domain name procured. Process of new website initiated.	Regular updating of website. Dedicated staff in NAC for communication work.	Advice for contents and financial support for fee. New address and shift to more user-friendly programme for managing website.	Ongoing. Website updated. New domain acquired. Design new page initiated.
5.4 National Professional Accountancy Organization (PAO) established	Draft Accounting and Audit bill 2020 has been peer reviewed and is pending delivery to MOF to table it to the new Parliament. Once passed, the Professional Accounting Organisation will be established.	Prioritizing it.	Advice for how to promote this and share regional examples, especially through the Africa Professionalization initiative	No particular support planned. Financial support to events or similar can be considered.
5.5 PAC is assisted by NAC to be able to monitor implementation of audit findings and recommendations.	Not started	Parliament not operative	Advice for annual PAC training. Financial support for event. May be combined with SO.8.	Not started.
5.6 Regular dialogue with the Anti-Corruption Commission and the Prosecutor General established	Not started		Advice for annual experience sharing and update. Financial support for event. Consider support for MoU.	Not started.

Project management and coordination of other partners and projects

Project management in the project involves many elements, including:

- regular planning, monitoring and reporting of project activities
- establishing, informing, coordinating, building knowledge and inspiring all peer teams, and ensure quality and interlinkages and synergies between supported areas are handled
- handle logistical issues, such as travels and procurements
- Make the project visible, such as through website articles and SoMe

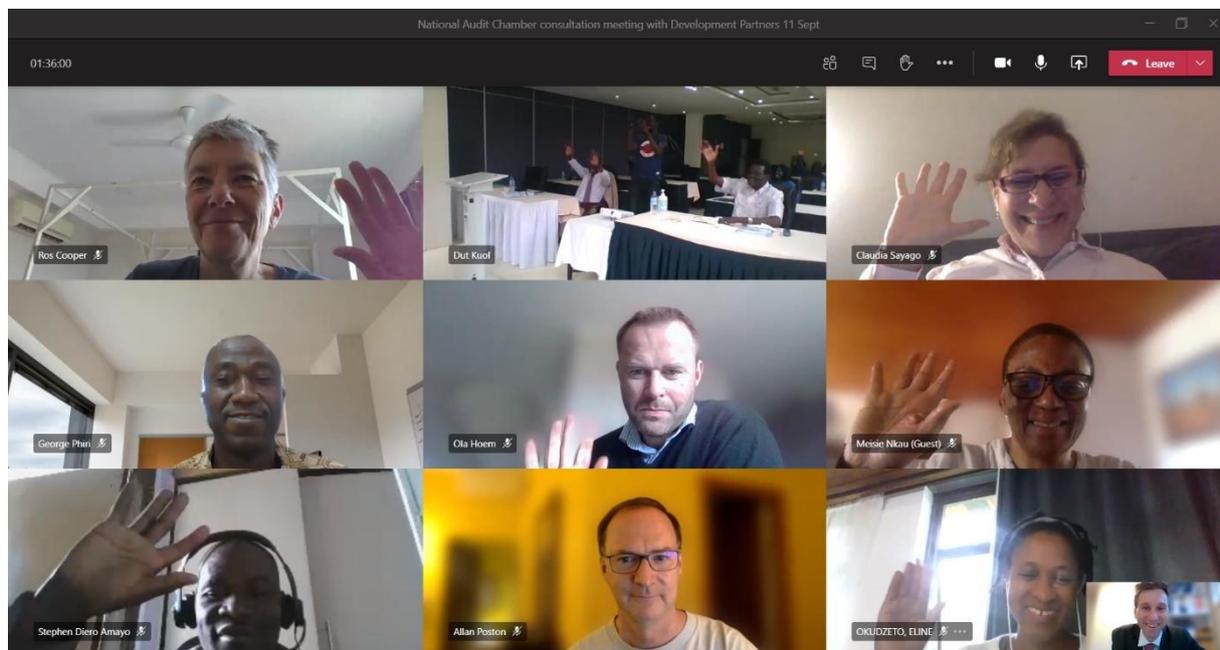
Coordination with other partners and projects involves:

- Dialogue with NAC on outstanding support needs, and assist NAC in presenting these to potential partners
- Be represented in PFM coordination group for development partners in South Sudan

Project management progress in 2020

Key activities executed in 2020:

- Mobilizing peer team members, and preparing these on the tasks
- Establishing a joint project online area (Microsoft Teams) for efficient and open communication for all involved in the project
- Initiated the baseline assessment of project indicators and Gender, Diversity, Inclusion as recommended in the evaluation of previous project. This is to be completed in 2021.
- Drafted a project handbook, to compile all main routines in the project, as recommended in the evaluation of previous project. This is to be completed in 2021.



PICTURE 6 NAC PARTNER DIALOGUE MEETING SEPTEMBER 2020

Coordination of other partners and projects in 2020

Key activities executed in 2020:

- Assisting NAC in organizing a semi-annual meeting with all partners, held in September
- Taking part in PFM coordination meetings regularly

NAC has identified several projects that seem necessary for the successful implementation of the Strategic plan for 2019-2024. Both ongoing and planned projects are listed in the table in appendix IV. The appendix also shows an updated list of outstanding needs of support per strategic objective.

For coordination between projects, the following mechanisms are planned

- NAC Strategic plan and implementation matrix guides scope and timing of external support
- NAC Operational plan set every year guides scope, budget and timing of all external support
- Joint Annual meeting for all main partners to review achievements and set main plans
- Quarterly meetings for all main partners to adjust plans and coordinate
- Annual NAC Activity report can be used as a basis for project reports

4. Status of prerequisites and risk assessment

The project has a high risk-profile due to the unstable situation and complex environment in South Sudan. There prerequisites for succeeding in this project are similar as the presumptions identified for NAC set in its strategic plan:

1. A stable and peaceful South Sudan that enjoys a vibrant and sustainable economy with a governance structure that fosters transparency and accountability.
2. Total political 'will' to implement the policy of zero tolerance to corruption and other malpractice.
3. Continued support and commitment to an independent Auditor General free from political interference.
4. Reasonable level of financial supports from the Government of South Sudan to salaries of NAC staff and operations as audits.
5. Continued financial and program assistance from Development Partners to aid in implementation of the Strategic Plan.
6. NAC continue to participate in international bodies, such as INTOSAI and AFROSAI-E.
7. An effective Public Accounts Committee in the South Sudan Legislature.
8. A culture of trust and co-operation amongst all nation-building institutions.

A fundamental pre-requisite of the project is also security in South Sudan for advisors, and a relatively stable South Sudan which allows collection of audit evidence in key central government Ministries in Juba, states and local governments and presence in the audit office by NAC staff regularly.

Status end of 2020

The situation in South Sudan continues to be highly challenging. In 2020 the economic situation has deteriorated significantly due to lower oil price, and this has led to effects as rising food prices and inflation. The peace agreement is still regarded as valid, but the implementation is slow. This means the PAC is not operative (refer to pre-requisite number 7). The consequence is that there is a risk that the audits may not be deliberated and acted upon, and the NAC's resources will continue to be a challenge. This puts the overall expected results of the project also at risk.

For risk management, the table below shows the most important risks and related control measures, updated by the end of 2020. The Project management team is responsible to ensure the measures are executed.

Risk factor	Risk sub-factors	Control measures planned	Control measures taken	Risk status end of 2020	Control measures planned
NAC's general capacity very reduced	- Lack of salaries hinders job attendance, derail motivation or lead to turnover of NAC staff	- Support to NAC and presenting its funding needs to government in the annual budget process	- Adjusted support taking into account covid-19 - Dialogue with DPs on new support to NAC, including for PFM reform	High	As originally planned

Risk factor	Risk sub-factors	Control measures planned	Control measures taken	Risk status end of 2020	Control measures planned
	<ul style="list-style-type: none"> - Lack of operational funds makes audits not possible to execute - Covid-19 restrictions and measures 	<ul style="list-style-type: none"> - Mobilize additional donor funds for audit operations and critical investments - Support NAC in developing projects and coordination of partners - Adjust support enabling NAC to cope with covid-19, such as prioritize support to use ict-tools for online communication 			
Delays in implementation of planned activities	<ul style="list-style-type: none"> - Audit data not available as expected - Staff not available as assumed - Ambitions of activities not adapted to the competency levels of staff involved - Lack of funds or cars for fieldwork - NAC ability to follow-up and implement project activities - Electricity break-down and unstable internet - 	<ul style="list-style-type: none"> - Strong project management routines, including regular meetings - Joint process for setting and agreeing on project activities and ambition levels - Flexibility and annual adjustment of plans - Regular communication on phone and e-mail 	All planned measures carried out to some extent.	High	As originally planned
Covid-19 limiting travels, workshops and meetings	<ul style="list-style-type: none"> - Limited ability to travel for both NAC and advisors, due to health risk and restrictions 	<ul style="list-style-type: none"> - Expedite support to ict-systems and electronic communication 	All planned measures carried out. ICT-procurement ongoing.	Medium	As originally planned

Risk factor	Risk sub-factors	Control measures planned	Control measures taken	Risk status end of 2020	Control measures planned
	- Lockdown of NAC office, reducing ability to operate	- Organize hybrid workshops, where peers take part online and NAC champions lead in Juba			
Relevance and quality of advice	- The complex South Sudan situation - Communication challenges between advisors and NAC staff	- Emphasizing personal qualifications of resource persons - Training resource persons in sensitivity as well as the country specific PFM-system, such as through project kick-off seminar - Seek to adapt the guidance material to the context - Annual survey to NAC staff and regular dialogue with NAC on how to ensure relevance and quality of advices	Emphasized personal qualifications of resource persons. Other measures not yet taken.	Medium	As originally planned. Encourage resource persons and peers to do some personal research on South Sudan as a country especially the political, economic and social conditions.
Activities not coordinated both within the project and with other supporters of NAC	- Several providers of peers involved - Lack of information sharing systems in the SAI - Lack of information sharing between DPs	- Active use of mechanisms for internal coordination: Joint steering committee, annual meeting, regular phone meetings - Invite other providers to NAC for the annual meeting	Measures taken	Medium	As originally planned.

Risk factor	Risk sub-factors	Control measures planned	Control measures taken	Risk status end of 2020	Control measures planned
No impact	<ul style="list-style-type: none"> - Audit results not followed-up by Parliament or the Executive - Strengthening of the SAI meet significant resistance among influential elites - Independence of the SAI compromised 	<ul style="list-style-type: none"> - Sensitization of key stakeholders as a part of the project - Prioritize support to enabling audits to be completed and published 	Sensitization ensured in design, but not yet carried out by NAC.	High	As originally planned.
Little sustainability of the support	<ul style="list-style-type: none"> - Renewed war - Unexpected change of AG or managers of the SAI 	<p>Sustainability risks related to the overall national situation in South Sudan cannot be addressed, but sustainability is enhanced by:</p> <ul style="list-style-type: none"> - Involvement of a great number of NAC staff - Holistic approach in terms of both support to auditing, management quality control, reporting and dissemination – interlinked processes and systems 	All measures taken, such as involving a great number of staff and holistic design of project.	Medium	As originally planned
Credibility of the SAI undermined	<ul style="list-style-type: none"> - Political conflict in South Sudan where the SAI is discredited as linked to the current government - Staff of the SAI involved in corruption 	<ul style="list-style-type: none"> - Assessment of the risk in the annual meeting - Support to active use of the code of ethics as a part of the audit process - Creating awareness of 	Measures not taken	Medium	As originally planned

Risk factor	Risk sub-factors	Control measures planned	Control measures taken	Risk status end of 2020	Control measures planned
		the risk among the resource persons			
Security for resource persons	- Insecurity in Juba especially, but also some risk at other venues	<ul style="list-style-type: none"> - Regular assessment of which location is safe for meetings – plan for out-of-country if covid-19 prevails or security in South Sudan worsen - Creating awareness of the risk among the resource persons - Use of the IDI and AFROSAI-E routines for crisis management 	Measures taken, and assessment in relation to covid-19 done	Medium	As originally planned.

5. Cross-cutting issues: Gender equality, diversity, inclusion, conflict sensitivity, environment and climate change

Gender, Diversity, Inclusion

A Gender, Diversity, Inclusion assessment was carried out in 2020 with the involvement of a team in NAC and facilitation by an international and South Sudanese consultant. The work was stimulating and created a lot of engagement.

The analysis is attached. The main recommendations will be adopted in the project going forward, following an assessment of the recommendations.

Environment and climate change

By shifting much support in 2020 to internet and distance-based communication, there has been reduced travel and thus CO2-emissions. This type of support needs to be continued with new ict-tools and better internet for NAC, in addition to travels, which will also be necessary when this is possible. It is assumed that the experiences gained in 2020 will be very valuable for continuing working online for the years to come. A model of hybrid workshops and meetings, where some are meeting physically and others online, seem to have a great potential for both costs and climate emissions savings.

Conflict sensitivity

There was a plan to assess conflict sensitivity for the project work in 2020. This was not carried out due to other priorities, and will be addressed in 2021. It will be explored to engage the Centre for Conflict Sensitivity in Juba to conduct a training for peers and interested NAC staff.

6. Financial report

Costs as compared to budget

Appendix IV shows the financial report with detailed costs per partner and cost type, as well as revenues. The total costs in 2020 was 978 365 NOK. The amount was 7 % higher as compared to the revised budget set in October. For IDI, there was an overspending due to some more persondays spent for the project, and underbudgeting of travel related costs in March.

For NAC, there was underspending on travel, ICT-equipment, and internet. A planned travel to Nairobi related to ict, is postponed to 2021.

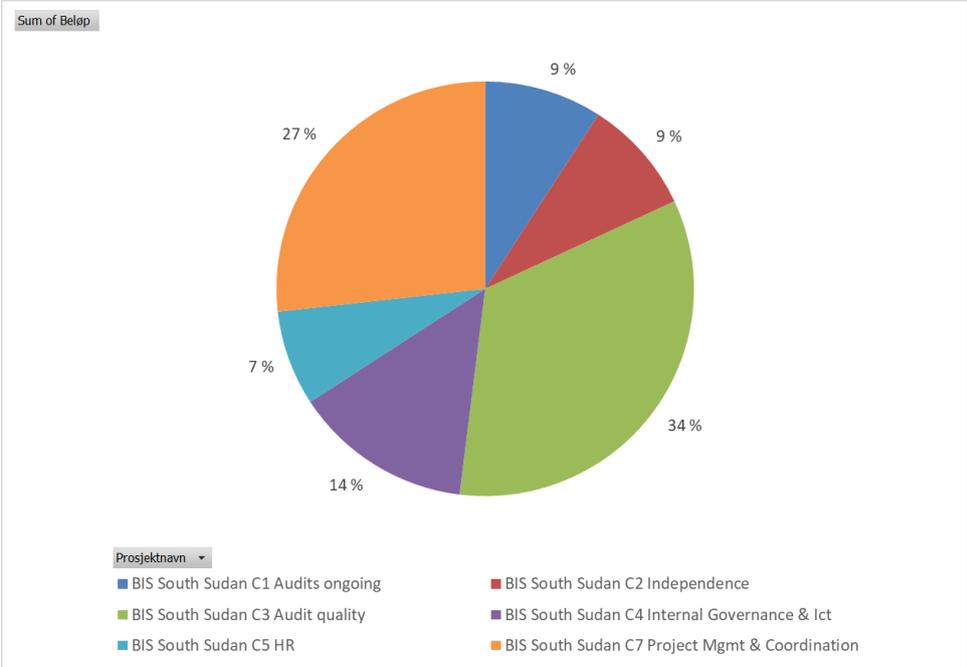
For OAGK and peers, there was an overspending compared to budget as workshop costs had been underbudgeted.

In addition to the project financial costs, a significant contribution to the project has been in-kind, provided by resource persons from OAGK and SAI Uganda. While the direct costs of flights, accommodation and per diem will be covered by the project, the salary costs for these resource persons are covered by their own budgets. The estimated value of the in-kind contribution is budgeted at about 200 000 NOK, reflecting about 70 persondays of contribution.

Budget item	2020 Budget	2020 Actuals	2020 % spent vs budget by end of October	Comments 2020
Grant applicant IDI, total	kr 477 000	kr 572 197	120 %	
Personnel costs				
Direct staff costs ¹	kr 243 742	kr 288 260	118 %	More persondays than estimated. Day rate lower than budgeted.
Travel				
Flight costs	kr 36 000	kr 52 794	147 %	Delayed claim for March travel, not captured in revised budget in October
Per diem costs	kr 3 600	kr 3 404	95 %	
Specific project-related costs				
Conference costs	kr 1 883	kr 1 078	57 %	
Accommodation costs	kr 7 358	kr 23 839	324 %	Delayed claim for March travel, not captured in revised budget in October
Service procurement gender analysis and ICT	kr 90 000	kr 94 512	105 %	Gender, Diversity, Inclusion analysis
Operating costs				
Adm staff costs ²	kr 42 629	kr 55 962	131 %	As for Direct staff costs
Overhead costs ³	kr 51 888	kr 52 349	101 %	As for Direct staff costs
Partner 1 NAC, total	kr 345 000	kr 261 860	76 %	
Flight costs	kr 54 000	kr 25 086	46 %	ICT-study visit to OAGKenya postponed
Per diem costs ⁵	kr 4 860	kr -	0 %	ICT-study visit to OAGKenya postponed
Specific project-related costs				
Conference costs	kr 191 778	kr 192 583	100 %	
Accommodation costs	kr 22 073	kr 43 327	196 %	Includes costs for a petroleum workshop in Uganda cancelled. Credit to be used for 2021.
Professional development programme	kr -			
Operating costs⁶				
Internet fee	kr 9 000	kr -	0 %	Not paid in 2020, but invoice for 2020 received and will be accounted in 2021.
Purchase of equipment⁷				
ICT-equipment	kr 63 000	kr 864	1 %	Costs for tender. Delayed procurement.
Partner 2 OAGK, total	kr 68 000	kr 114 643	169 %	
Personnel costs				
Reimbursement salary costs ⁴	kr 17 000	kr -	0 %	Delayed recruitment of Audit Advisor in OAGK
Travel				
Flight costs	kr 25 200	kr 30 173	120 %	
Per diem costs	kr 5 760	kr 20 603	358 %	The costs for resource person allowance underbudgeted for 14 days audit training in March.
Specific project-related costs				
Conference costs	kr 5 650	kr 23 017	407 %	Share of resource persons for conference costs underbudgeted.
Accommodation costs	kr 14 715	kr 40 850	278 %	The costs for resource person accommodation underbudgeted for 14 days audit training in March. Hotel changed during the workshop due to insufficient standard.
Partner 3 AFROSAI-E, total	kr -	kr -		
Partner 4 Peer-SAI, total	kr 26 000	kr 29 664	114 %	
Travel				
Flight costs	kr 12 600	kr 1 963	16 %	
Per diem costs	kr 2 880	kr 8 331	289 %	The costs for resource person allowance underbudgeted for 14 days audit training in March.
Specific project-related costs				
Conference costs	kr 2 825	kr 5 754	204 %	Share of resource persons for conference costs underbudgeted.
Accommodation costs	kr 7 358	kr 13 617	185 %	The costs for resource person accommodation underbudgeted for 14 days audit training in March. Hotel changed during the workshop due to insufficient standard.
Project totals				
Direct operating costs, total	kr 731 280	kr 775 543	106 %	
Indirect operating costs ⁹	kr 94 517	kr 108 310	115 %	
Project costs total	kr 916 000	kr 978 365	107 %	
Project costs total adjusted for inflation	kr 916 000	kr 978 365		
Percentage indirect operating costs in total ⁹	10,3 %	11,1 %	107 %	
Percentage indirect operating costs to be covered by MFA Norway / RNE Juba ¹⁰	6,0 %	6,0 %	101 %	
Estimated value of in-kind contributions	kr 214 450	kr 213 000		Estimated 71 persondays in-kind. Rate of 3000 NOK applied as in budget. Lower than adjusted IDI rate for in-kind (4363 NOK).
Total project value	kr 1 130 450	kr 1 191 365		

Figure 4 shows the proportion of costs per component. This shows that the components of general audit capacities have the highest share. This is related to the effort of general compliance and financial audit training. Project management and coordination has the second highest share, reflecting IDI persondays for this component in establishing the project in 2020.

FIGURE 4 PROPORTION OF COSTS PER COMPONENT



Appendix I: Performance indicators

Project deliverables indicators

Annually, the performance indicators below will be used for project deliverables. To assess quality of project work, identified lessons learned of each phase and external quality assurance of audits advised for will also be considered.

Expected Results	Project indicator no.	Indicator Definition	Source	Baseline (time)	Target / Actual	Targets and Actual Results (by calendar year)					Comments
						2020	2021	2022	2023	2024	
Agreed upon support is implemented	1	Percentage of agreed project deliverables in the annual plan completed during the year	NAC Annual performance report / Annual project report	N/A	Target	N/A	70 %	75 %	80 %	85 %	4 of 15 planned activities canceled or only partly done in 2020
					Actual	73 %					
Wide-participation of SAI staff	2	a) Annual number of SAI staff taking part in project funded trainings b) Female participation rate	NAC Annual performance report / Annual project report	a) 39 b) 12 % (2019)	Target	N/A	a) 60 b) 15 %	a) 70 b) 20 %	a) 70 b) 25 %	a) 80 b) 25 %	Assumption: New recruitments in NAC within 2022.
					Actual	a) 60 b) 20%					
Quality and relevant support	3	Average SAI staff satisfaction and perceived project quality, on a 1-5 scale	Annual anonymous survey to all staff	N/A	Target	N/A	3	3,5	4	4	
					Actual	N/A					
Active coordination with donors and partners	4	Number of joint NAC-partner meetings covering e.g. policy dialogue and coordination taking place annually	NAC Annual performance report / Annual project report	1 (2019)	Target	1	2	2	2	2	
					Actual	1					
Effective delivery of the project	5	Overall conclusion of the evaluation of the project (Scale: programme	Evaluation reports published on IDI website	N/A	Target	N/A	N/A	Partly	Mostly	N/A	Mid-term review expected early 2022 and
					Actual	N/A					

Expected Results	Project indicator no.	Indicator Definition	Source	Baseline (time)	Target / Actual	Targets and Actual Results (by calendar year)					Comments
						2020	2021	2022	2023	2024	
		objectives fully / mostly / partly / not met)									evaluation in 2024.

Project output indicators

Outputs level 1: NAC Focus Areas indicators – NAC capacities

The globally established system for assessing SAIs is the SAI Performance Measurement Framework (SAI PMF). The table below shows selected indicators of SAI PMF to be used for assessing performance in the focus areas. Measure of these are expected related to NAC's mid-term or end-term reviews. As baselines do not exist, these will be developed in Q1 2021 in cooperation with NAC and the department responsible for the area. See the SAI PMF guideline for contents of each indicator and what the targets imply.¹ In addition to the SAI PMF indicators, it will be considered to use the AFROSAI-E indicators linked to the ICBF – the Institutional Capacity Building Framework.

No	Indicator Definition	Source	Baseline (year)	Target / Actual	Targets and Actual Results (by calendar year)					Comments
					2020	2021	2022	2023	2024	
1. Strengthen NAC Independence										
6	SAI-1: Independence of the SAI	NAC Annual performance report / Annual project report	3	Target			Scoring 1 level higher than baseline			

¹ Guideline available here: <http://www.idi.no/en/idi-cpd/sai-pmf>

No	Indicator Definition	Source	Baseline (year)	Target / Actual	Targets and Actual Results (by calendar year)					Comments
					2020	2021	2022	2023	2024	
				Actual	N/A					
7	SAI-2: Mandate of the SAI	NAC Annual performance report / Annual project report	4	Target			Scoring 1 level higher than baseline			
				Actual	N/A					
2. Enhance the Quality and Impact of Audit Services										
12	SAI-7: Overall Audit Planning	NAC Annual performance report / Annual project report	3	Target			Scoring 1 level higher than baseline		Scoring 1 level higher than baseline maintained	
				Actual	N/A					
13	SAI-16: Compliance Audit Process	NAC Annual performance report / Annual project report	0	Target			Scoring 1 level higher than baseline		Scoring 1 level higher than baseline maintained	
				Actual	N/A					

No	Indicator Definition	Source	Baseline (year)	Target / Actual	Targets and Actual Results (by calendar year)					Comments
					2020	2021	2022	2023	2024	
14	SAI-13: Performance Audit Process	NAC Annual performance report / Annual project report	TBS	Target			Scoring 1 level higher than baseline		Scoring 1 level higher than baseline maintained	
				Actual	N/A					
3: Strengthen Internal Governance System and Structures										
8	Whether NAC annually a) sets an operational plan, b) conducts quarterly reporting and c) issues a SAI Performance report.	NAC Annual performance report / Annual project report	2019: a) Yes b) No c) No	Target	N / A	a) Yes b) Partly c) Yes	a-c) Yes	a-c) Yes	a-c) Yes	
				Actual	N/A					
9	SAI-3: Strategic Planning Cycle	NAC Annual performance report / Annual project report	2	Target			Scoring 1 level higher than baseline		Scoring 1 level higher than baseline maintained	
				Actual	N/A					
10	SAI-6: Leadership and Internal Communication	NAC Annual performance report / Annual project report	1	Target			Scoring 1 level higher than baseline		Scoring 1 level higher than baseline maintained	
				Actual	N/A					

No	Indicator Definition	Source	Baseline (year)	Target / Actual	Targets and Actual Results (by calendar year)					Comments
					2020	2021	2022	2023	2024	
11	SAI-21: Financial Management, Assets and Support Services	NAC Annual performance report / Annual project report	0	Target			Scoring 1 level higher than baseline		Scoring 1 level higher than baseline maintained	
				Actual	N/A					
4: Human Resources developed and Staff Welfare improved										
15	SAI-22: Human Resource Management	NAC Annual performance report / Annual project report	TBS	Target			Scoring 1 level higher than baseline		Scoring 1 level higher than baseline maintained	
				Actual	N/A					
16	SAI-23: Professional Development and Training	NAC Annual performance report / Annual project report	TBS	Target			Scoring 1 level higher than baseline		Scoring 1 level higher than baseline maintained	
				Actual	N/A					
5: Strengthen Advocacy and Stakeholders Engagement										

No	Indicator Definition	Source	Baseline (year)	Target / Actual	Targets and Actual Results (by calendar year)					Comments
					2020	2021	2022	2023	2024	
17	SAI-24: Communication with the Legislature, Executive and Judiciary	NAC Annual performance report / Annual project report	3	Target			Scoring 1 level higher than baseline		Scoring 1 level higher than baseline maintained	
				Actual	N/A					
18	SAI-25: Communication with the Media, Citizens and Civil Society Organizations	NAC Annual performance report / Annual project report	0	Target			Scoring 1 level higher than baseline		Scoring 1 level higher than baseline maintained	
				Actual	N/A					

Outputs level 2: NAC Strategic outputs indicators

Expected strategic output	Project indicator no.	Indicator Definition	Source	Baseline (year)	Target / Actual	Targets and Actual Results (by calendar year)					Comments
						2020	2021	2022	2023	2024	
Annual Financial and Compliance Audit reports issued for Central Government including recommendations for compliance	19	Whether NAC issues to the President and Parliament a) a compiled financial audit report b) a compiled compliance audit report	NAC Annual performance report / Annual project report	No (2019)	Target	N / A	a) no b) yes	a) no b) yes	a) no b) yes	a) yes b) yes	Targets based on NAC Strategic plan, revised. Financial audit depends on available financial statements.
					Actual	a) no b) no					

Expected strategic output	Project indicator no.	Indicator Definition	Source	Baseline (year)	Target / Actual	Targets and Actual Results (by calendar year)					Comments
						2020	2021	2022	2023	2024	
with key rules and regulations											
Audit reports of the Central Bank and government owned companies issued annually.	20	Percentage of Central Bank and government owned companies where audit reports are issued annually, among the entities who have prepared financial statements.	NAC Annual performance report / Annual project report	100 % (2018)	Target	N / A	100 %	100 %	100 %	100 %	Targets based on NAC Strategic plan
	Actual				0						
Audit reports of the States Governments, including recommendations for issuing of financial statements and compliance with key rules and regulations	21	Percentage of States where an annual audit report is issued	NAC Annual performance report / Annual project report	0 % (2019)	Target	N / A	N / A	10 %	20 %	30 %	Targets based on NAC Strategic plan, and revised
	Actual				0						
Performance audit reports issued for the main sectors	22	Performance audit reports submitted to Parliament annually	NAC Annual performance report / Annual project report	0 (2019)	Target	3	2	2	2	2	Targets based on NAC Strategic plan, and revised
	Actual				0						

Expected strategic output	Project indicator no.	Indicator Definition	Source	Baseline (year)	Target / Actual	Targets and Actual Results (by calendar year)					Comments
						2020	2021	2022	2023	2024	
Annual NAC Activity (Performance) report	23	Whether the NAC Activity report is issued annually	NAC Annual performance report / Annual project report	No (2019)	Target	-	Yes	Yes	Yes	Yes	Targets based on NAC Strategic plan
	Actual										

Project outcome indicators

Selected NAC Strategic outcomes' indicators as per its approved 2019 to 2024 Strategic Plan.

Expected Results	Project indicator	Indicator Definition	Source	Baseline (year)	Target 2020-2024	Comments
Public Account Committee follow-up on the audit reports	24	Whether a Committee of the Legislature examines the Audit Report on the annual budget within six months of its availability, and publish a report with findings and recommendations	International Budget Partnership Open Budget Survey: Question 118 (2017 version)	Not (score D in 2017 Open Budget Survey)	Improved score during the period	
	25	The extent to which legislative scrutiny of the audited financial reports of central government is timely, significant and transparent. It also assesses whether the legislature issues recommendations and follows up on their implementation.	PEFA PI-31. Legislative scrutiny of audit reports	NA	Score D achieved during the period	Assuming PEFA conducted in South Sudan during the period

Expected Results	Project indicator	Indicator Definition	Source	Baseline (year)	Target 2020-2024	Comments
Executive follow-up of audit findings	26	Whether a formal, comprehensive, and timely response was made by the executive or the audited entity on audits for which follow-up was expected during the last three completed fiscal years	PEFA-2016 PI-30 dimension (iii)	NA	Score D achieved during the period	Assuming PEFA conducted in South Sudan during the period
Central government financial statement issued on time	27	Whether GOSS consolidated financial statement (FS) is issued annually.	NAC Annual audit reports	No (2019)	Achieved during the period	
Central Bank and government owned companies issue their financial statements on time.	28	Percentage of financial statements issued on time for the Central Bank and government owned companies	International Budget Partnership Open Budget Survey: Composite scores on Public Participation in the Budget Process	0 % (2019)	Improvement during the period	
States and Local governments financial statements issued on time	29	Percentage of states having issued financial statements (FS) annually.	Worldwide Governance Indicator (WGI) on Control of Corruption	0 % (2019)	30 % achieved during the period	NAC Strategic plan revised

Appendix II: Support projects and outstanding needs for support

NAC has identified several projects that seem necessary for the successful implementation of the Strategic plan for 2019-2024. Both ongoing and planned projects are listed below.

Project title	Scope and expected results	Period	Budget	Financial donor	Implementing Partners
NAC Peer-support project	<ul style="list-style-type: none"> • Regularity audit systems, process and reports • Performance audit systems, processes and reports • Management systems • Stakeholder engagement • Regional training 	2017-2020	1,3 mill NOK per year	RNE and IDI	IDI, AFROSAI-E, SAI Kenya, SAI Norway
Non-oil revenue mobilization and accountability (NORMA)	<ul style="list-style-type: none"> • Regional events and training • Local trainings 	2018-2021		ADB	UNDP
NAC Strategic change project	<ul style="list-style-type: none"> • Technical guidance for all focus areas and selected strategic outputs where peer support is preferable • Strategic change management • Coordination of support projects • Audit capacity and related strategic outputs • Independence and legal framework 	2020-2024	15 mill NOK for 2020-23	Norwegian embassy Open for others to pool in; some potential ADB, WB, JAICA, DFID, EU	IDI, AFROSAI-E, SAI Kenya, SAI Norway
NAC Audit results project	<ul style="list-style-type: none"> • Performance for results approach • Operational costs of increased audit coverage and quality • Audit of donor-funded projects • Quality assurance 	2019-2024		WB? AdB?	Peers? WB? Private firm or consultants?
NAC Investments project	<ul style="list-style-type: none"> • NAC headquarter building and fittings • Electricity supply • Vehicles • Larger procurements, incl ICT-investments 	2019-2024		Mainly government funds DP partial funding: Asian or Arab DPs?	Peers? Private firm or consultants?

Project title	Scope and expected results	Period	Budget	Financial donor	Implementing Partners
NAC Staff Welfare project	<ul style="list-style-type: none"> Start funding for Staff Saving Cooperative Credit Society establishment Medical insurance Staff remuneration package 	2019-2024		Mainly government funds DP partial funding	

NAC Strategic outputs: Execution of prioritized audits and reporting

NAC Strategic outputs and strategic objectives	Planned external support mechanisms	NAC SCP Deliverables planned	Ongoing support by other partners	Are external support established meeting NAC needs?	Outstanding needs for external support
1. Annual Financial and Compliance Audit report issued for Central Government including recommendations for compliance with key rules and regulations	<p>Financial support for audit activities, including travel costs, communication costs, stationary and per diem as a salary top-up.</p> <p>Financial support for printing, dissemination and sensitization of stakeholders about audit findings.</p> <p>On-the-job training for selected audits, in particular technically challenging topics.</p>	<p>Planning, data collection and reporting on-the-job advice and review workshops, jointly for all NAC teams or assignments if possible. Extra Juba visits with on-the-job for challenging audits. Guidance on how to audit when there are no financial statement. Guidance to how NAC can advice government on how to produce financial statements.</p>		Partly	<p>Technical support on-site in Juba to work on a daily basis with the audit teams throughout the audit cycle for audit to enhance quality and progress, and possibly number of entities audited. Critical that additional support is done integrated or in close collaboration with ongoing technical support by peers. Financial support for audit operational costs.</p> <p>Financial support for outsourced audits, to be managed by NAC in coordination with other peer technical support and included in the overall annual audit plan.</p>

NAC Strategic outputs and strategic objectives	Planned external support mechanisms	NAC SCP Deliverables planned	Ongoing support by other partners	Are external support established meeting NAC needs?	Outstanding needs for external support
2. Audit reports of the Central Bank and government owned companies issued annually	<p>Financial support for audit activities, including travel costs, communication costs, stationary and per diem as a salary top-up.</p> <p>Financial support for printing, dissemination and sensitization of stakeholders about audit findings.</p> <p>On-the-job training for selected audits, in particular technically challenging topics.</p>	<p>Dedicated peer team providing guidance and training in 2 workshops during the audit cycle per year - planning, data collection and reporting - and regular online guidance. Printing of report.</p>		Partly	<p>Technical support on-site in Juba to work on a daily basis with the audit teams throughout the audit cycle for audit to enhance quality and progress, and possibly number of entities audited. Critical that additional support is done integrated or in close collaboration with ongoing technical support by peers. Financial support for audit operational costs.</p> <p>Financial support for outsourced audits, to be managed by NAC in coordination with other peer technical support and included in the overall annual audit plan.</p>
3. Audit report covering the States and Local Government including recommendations for issuing of financial statements and compliance with key rules and regulations	<p>Financial support for audit activities, including travel costs, communication costs, stationary and per diem as a salary top-up.</p> <p>Financial support for printing, dissemination and sensitization of stakeholders about audit findings.</p>	<p>Planning, data collection and reporting on-the-job advice and review workshops, jointly for all NAC teams or assignments if possible. Extra Juba visits with on-the-job for challenging audits. Guidance on how to audit when there are no financial statement. Guidance to how NAC can advice government on how</p>		Partly	<p>Technical support on-site in Juba to work on a daily basis with the audit teams throughout the audit cycle for audit to enhance quality and progress, and possibly number of entities audited. Critical that additional support is done integrated or in close collaboration with ongoing technical support by peers. Financial support for audit operational costs.</p> <p>Financial support for outsourced audits, to be managed by NAC in coordination</p>

NAC Strategic outputs and strategic objectives	Planned external support mechanisms	NAC SCP Deliverables planned	Ongoing support by other partners	Are external support established meeting NAC needs?	Outstanding needs for external support
	On-the-job training for selected audits, in particular technically challenging topics.	to produce financial statements.			with other peer technical support and included in the overall annual audit plan.
4. Performance audit reports issued for the main sectors	<p>Financial support for audit activities, including travel costs, communication costs, stationary and per diem as a salary top-up.</p> <p>Financial support for printing, dissemination and sensitization of stakeholders about audit findings.</p> <p>On-the-job training for selected audits, in particular technically challenging topics.</p>	3 workshops during the audit cycle per audit - planning, data collection and reporting - and regular online guidance. Printing of report.		Fully	
5. Special audit reports of donor funded projects	<p>Financial support for audit activities, including travel costs, communication costs, stationary and per diem as a salary top-up.</p> <p>Financial support for printing, dissemination and</p>	<p>No specific support planned except ensuring these audits are included in the NAC Annual overall audit plan, to ensure human resources are allocated optimal and coordinated.</p> <p>Peer-support possible for</p>		No	Financial support for audits, either as outsourced or by NAC staff, in line with NAC overall annual audit plan. An approach could be to include it in the SO.1 audit process (engagement and reporting). Key to enable NAC to use require any contractor to also operate using NAC's audit standards.

NAC Strategic outputs and strategic objectives	Planned external support mechanisms	NAC SCP Deliverables planned	Ongoing support by other partners	Are external support established meeting NAC needs?	Outstanding needs for external support
	<p>sensitization of stakeholders about audit findings.</p> <p>On-the-job training for selected audits, in particular technically challenging topics.</p>	<p>quality assurance of these audits as well as technical support to implementation.</p>			
6. Investigative audit reports in selected areas	<p>Financial support for audit activities, including travel costs, communication costs, stationary and per diem as a salary top-up.</p> <p>Financial support for printing, dissemination and sensitization of stakeholders about audit findings.</p> <p>On-the-job training for selected audits, in particular, technically challenging topics.</p>	<p>No specific support planned except ensuring these audits are included in the NAC Annual overall audit plan, to ensure human resources are allocated optimal and coordinated.</p> <p>Peer-support possible for execution of such audits as well as developing organizational capacities in the area (manuals, certification programmes, trainings, etc.</p>		No	Support needs depend on NAC's priorities for such audits. Ideally several forensic audits could be initiated, for instance of larger procurements.
7. Annual NAC Activity (Performance) report	<p>Financial support for printing, dissemination and sensitization of stakeholders about audit</p>	<p>Advice for contents, design, printing and dissemination annually. Done in one dedicated workshop, ideally</p>		Fully	

NAC Strategic outputs and strategic objectives	Planned external support mechanisms	NAC SCP Deliverables planned	Ongoing support by other partners	Are external support established meeting NAC needs?	Outstanding needs for external support
	findings. Technical advice for the contents and structure.	combined with other planning, monitoring and evaluation support.			
8. Annual seminar for the PAC presenting the main audit findings and status of previous year's recommendations	Financial support for organizing the event and printing of some material. Technical advice for the messaging and presentations to the PAC. Financial support for inviting an external resource person as presenter for the seminar.	Advice for programme and presentations, and financial support for seminar at a yearly basis.		Fully	Would be good to partner or coordinate with partner supporting Parliament and PAC in particular for this activity as well as other similar ones. .

Focus area 1: Strengthen NAC Independence

NAC Strategic outputs and strategic objectives	Planned external support mechanisms	NAC SCP Deliverables planned	Ongoing support by other partners	Are external support established meeting NAC needs?	Outstanding needs for external support
1.1 A reviewed Audit Act submitted to the Presidency, Parliament & Constitutional Review Commission and enacted.	Technical advice, especially related to the ISSAI and regional experiences of SAI legislation.	Advice on how to revise the Constitution and audit act in line with ISSAI 1 and 10 in the South Sudan context, through online contact and in one dedicated workshop.	UNMISS technical advice and stakeholder workshop event	Partly	No need for more direct support to NAC, but need for more support to enable MoJ and Parliament to handle the bill. Always a big risk that parts of the bill is changed and amended if not proper

NAC Strategic outputs and strategic objectives	Planned external support mechanisms	NAC SCP Deliverables planned	Ongoing support by other partners	Are external support established meeting NAC needs?	Outstanding needs for external support
1.2 Support for NAC financial and Administrative Independence among key stakeholders achieved.	Financial support for organizing stakeholder engagement events.	Advice on advocacy plan and consultations with key stakeholders, through online contact and in workshops and seminars with selected stakeholders.	UNMISS technical advice and stakeholder workshop event	Partly	technical support for the whole process. General coordinated work among partners to ensure support for new audit bill and support by stakeholders. Indirect support by engaging various stakeholders in appropriate forums important.
1.3 Rules & Regulation for the NAC Act established	Technical advice and support for communication and learning of experiences of regional SAs. Financial support for printing and sensitization.	Advice on how to revise rules and regulations, through online contact and in dedicated workshops.		Partly	Need for more technical support in addition to peer resources mobilized to develop routines and regulations in close collaboration with NAC and other national stakeholders.
1.4 External audit of NAC operative	Financial support for the audit engagement. Collect regional templates for the process.	Advice on financial statements and audit engagement. Financial support for audit fee.		Fully	
1.5 Sufficient NAC annual budgets to enable implementation of the SP sourced.	Technical support for operational planning process, including resource mobilization strategy. Financial support for the fees. Advocacy support. Financial and technical	Advice on the resource mobilization strategy and consultations with key stakeholders, through online contact and in workshops and seminars with selected stakeholders.		Partly	Potentially a need to support NAC and peers in the resource mobilization strategy and link it to general PFM work and R-ARCSS implementation. Consider utilizing technical support providers to other PFM institutions for this?

NAC Strategic outputs and strategic objectives	Planned external support mechanisms	NAC SCP Deliverables planned	Ongoing support by other partners	Are external support established meeting NAC needs?	Outstanding needs for external support
	support for regular consultations with donors.				

Focus area 2: Enhance the Quality and impact of Audit Services

NAC Strategic outputs and strategic objectives	Planned external support mechanisms	NAC SCP Deliverables planned	Ongoing support by other partners	Are external support established meeting NAC needs?	Outstanding needs for external support
2.1 Annual Overall Audit Plan (AAP) developed and are communicated with the auditees.	Technical advice and training. Seek a training programme considering replicate trainings in SAI Kenya, using regional resource persons, take into account when staff are in Juba, trainings when needed. Financial support for events and printing. Facilitate e-learning and learning through peer consultations. Relies on ict and internet.	Annual advice for planning structure, process and contents. Workshop for managers and auditors annually.		Partly	Need to ensure all audit support to NAC is captured in the audit plan. Not a need for direct support to develop the plan, but a need to ensure the plan is used and offered to.
2.2 NAC annual overall audit plans (AAP) are implemented	Technical advice and training. Seek a training programme considering replicate trainings in SAI Kenya, using regional resource persons, take into account when staff are in	Advice for quarterly status report of audits and way forward		Partly	Need to ensure all audit support to NAC is captured in the audit plan. Not a need for direct support to monitor the plan, but a need to ensure the plan is used and referred to.

NAC Strategic outputs and strategic objectives	Planned external support mechanisms	NAC SCP Deliverables planned	Ongoing support by other partners	Are external support established meeting NAC needs?	Outstanding needs for external support
	<p>Juba, trainings when needed.</p> <p>Financial support for events and printing. Facilitate e-learning and learning through peer consultations. Relies on ict and internet.</p>				
<p>2.3 AFROSAI-E Financial and Compliance Audit Manuals and A-SEAT tool customized and implemented, including quality control practices</p>	<p>Technical advice and training. Seek a training programme considering replicate trainings in SAI Kenya, using regional resource persons, take into account when staff are in Juba, trainings when needed.</p> <p>Financial support for events and printing. Facilitate e-learning and learning through peer consultations. Relies on ict and internet.</p>	<p>Intensive training in FAM and CAM for all auditors. One physical workshop in February, and one hybrid in November.</p>		Partly	<p>No need for more direct support to NAC on this, but need to ensure all audit related support use these audit manuals, working papers and audit tools.</p>
<p>2.4 AFROSAI-E Performance Audit Manual (PAM) and A-SEAT tool customized and implemented, including quality control practices</p>	<p>Technical advice and training. Seek a training programme considering replicate trainings in SAI Kenya, using regional resource persons, take into account when staff are in Juba, trainings when needed.</p>	<p>Advice to adoption of the PAM procedures regularly online, and 1 workshop to assess how it works and adjust.</p> <p>AFROSAI-E e-learning on Performance Audit methodology offered for new PA staff.</p>		Partly	<p>No need for more direct support to NAC on this, but need to ensure all audit related support use these audit manuals, working papers and audit tools.</p>

NAC Strategic outputs and strategic objectives	Planned external support mechanisms	NAC SCP Deliverables planned	Ongoing support by other partners	Are external support established meeting NAC needs?	Outstanding needs for external support
	Financial support for events and printing. Facilitate e-learning and learning through peer consultations. Relies on ict and internet.				
2.5 Available guidelines for audit of selected areas adopted and in use, including forensic audits, audit of environmental risks, procurements, IFMIS, petroleum, corporate governance.	Technical advice and training. Seek a training programme considering replicate trainings in SAI Kenya, using regional resource persons, take into account when staff are in Juba, trainings when needed. Financial support for events and printing. Facilitate e-learning and learning through peer consultations. Relies on ict and internet.	1 workshop with a customized programme, in combination with regular online advice.		Partly	No need for more direct support to NAC on this, but need to ensure all audit related support use or consider NAC's own guidelines for specific areas.
2.6 NAC participation in the most relevant regional trainings.	Financial support	Financial and logistical support to participation in trainings organized by AFROSAI-E and others. Advice on how the training can be integrated with ongoing activities and discussion on who is relevant for the training.		Fully	NAC SCP may reduce its funding for this purpose if other partners want to support (as AfDB did in 2019-2020).

NAC Strategic outputs and strategic objectives	Planned external support mechanisms	NAC SCP Deliverables planned	Ongoing support by other partners	Are external support established meeting NAC needs?	Outstanding needs for external support
2.7 NAC holds its own Internal Technical update and shares experiences systematically.	Financial support for the events.	Advice for programme and contents. Financial support for event.		Partly	No need for more direct support to NAC, but could be good to use these NAC forums to integrate planned trainings or sessions on other PFM topics relevant for NAC staff. For instance general IFMIS update.
2.8 Develop NAC database of past and on-going audits.	Technical advice and training, linked to audit processes and ict-systems introduced.	Advice for making an overview of all past audits and a plan for how to make those easily available in new audits. To be clarified in relation to filing and use of electronic systems in general.		Fully	
2.9 Enhancing the Quality Control Unit by coaching the staff & External Quality Assurance peer-review annually.	Technical advice and financial support for regional events. Financial support for a regional peer-review as annual QA.	Annual quality control seminar for managers in NAC, with a customized programme linked to ongoing audits and emerging challenges as well as a training plan. Quality assurance facilitated either by the standard AFROSAI-E QA-review bi-annually, or through a regional mechanism intended as a collaboration		Partly	No need for more direct technical support to NAC on this, but key to ensure all audit support is linked to the NAC QC and QA system (for instance that ToR for consultants or firms include requirement of QC and QA in line with NAC processes)

NAC Strategic outputs and strategic objectives	Planned external support mechanisms	NAC SCP Deliverables planned	Ongoing support by other partners	Are external support established meeting NAC needs?	Outstanding needs for external support
		between SAI Kenya, Rwanda, Uganda.			

Focus area 3: Strengthening Governance System and Structure

NAC Strategic outputs and strategic objectives	Planned external support mechanisms	NAC SCP Deliverables planned	Ongoing support by other partners	Are external support established meeting NAC needs?	Outstanding needs for external support
3.1 Annual operational planning (AOP), monitoring and reporting system implemented	Regular advice on the structure and contents of the OP. Training linked to SO 3.2	Advice regularly for planning, monitoring and reporting, both online and through regular country visits. Advice and contribution for an annual planning and budgeting seminar for all managers		Partly	No need for more direct technical support to NAC on this, but key to ensure all support to NAC is captured in the OP. A joint annual meeting for all partners could be there to ensure it, as well as a requirement of all partners.
3.2 Leadership and Management's skills strengthened	a) Advice on the process, structure and content of the assessment through Linked to FA 4.2 b) Design and delivery of management development programme, including trainings, mentoring, coaching, etc.. Change management as a key component. Possible partners and	a) Advice for training needs assessment and plan - done as part of FA.4 support. b) Advice for annual management development programme. Delivery of components for a customized programme, most likely in partnership with SAIs in the region. Two leadership seminars per year as a minimum.		Fully	

NAC Strategic outputs and strategic objectives	Planned external support mechanisms	NAC SCP Deliverables planned	Ongoing support by other partners	Are external support established meeting NAC needs?	Outstanding needs for external support
	mechanisms: AFROSAI-E modules, GATC training centre in Juba				
3.3 Operative Internal Audit unit in NAC	No external support required	No particular		No need	No request for support as per NAC's plan set in 2019.
3.4 ICT-strategy reviewed and implemented	Advice for the contents. Linked to 2.3 and 2.4, 5.3, 3.10 especially.	Advice for ict-strategy and plans, such as for selecting robust systems in line with ict capacity and needs. Procurement of consultant if needed to consider local needs and compare with other government entitites.		Partly	Additional financial support for ICT-tools could be useful, especially for roll-out to all staff. Technical support to daily ict-management and developing capacity for a new ICT-directorate is also needed.
3.5 ICT-unit established	Plan A: Financial support for recruitment and salary top-up of ICT-manager, on condition of required work period. Training and mentoring. Ensure a NAC employed is trained in parallell. Plan B: Recruit a person on government salary and offer a good training package, including mentoring.	0		Partly	Technical support to daily ict-management and developing capacity for a new ICT-directorate supplementing peer-support could be useful.
3.6 All staff have sufficient ICT-hardware and software to do their job efficiently	Financial support	Advice for procurement and updating of key office-wide ict-equipment. Financial		Partly	Additional financial support for ICT-tools could be useful,

NAC Strategic outputs and strategic objectives	Planned external support mechanisms	NAC SCP Deliverables planned	Ongoing support by other partners	Are external support established meeting NAC needs?	Outstanding needs for external support
		support for actual procurement of 1st priority basic ict-equipment such as video-conference, cloud system, etc.			especially for roll-out to all staff.
3.7 ICT archive policy developed and implemented	Technical support	Advice for the policy and developing a training for all staff in archiving.			
3.8 Internet in place in NAC for all staff	Financial support	Advice for procurement. Financial support for procurement if not covered by government operational funds.		Partly	Additional financial support for internet needed to roll-out to all staff, including for field work.
3.9 Organizational Structure reviewed, approved and implemented	Technical support	Advice for planning, initiation and sequencing of the implementation of new organizational structure.		Fully	
3.10 Assets and Financial management system improved	Technical support	Advice for a workable financial and asset management system		Partly	Technical and financial support to work on-site in Juba for a longer period to enable system to be well developed and implemented. Link this to similar support to other PFM units or MDAs?
3.11 Transport services sufficient for audit operations.	Financial support	Advice for procurements and system		No	Acute need to ensure mobility of auditors, both within Juba as well as to states and districts. Link this

NAC Strategic outputs and strategic objectives	Planned external support mechanisms	NAC SCP Deliverables planned	Ongoing support by other partners	Are external support established meeting NAC needs?	Outstanding needs for external support
					to a result based support program?
3.12 NAC premises completed and maintained	Financial support	Advice for project management and sourcing of funds, if requested.		No	Financial support to finalize new HQ, including solar panel or similar enabling robust electricity supply.

Focus area 4: Human Resources Development and Staff Welfare

NAC Strategic outputs and strategic objectives	Planned external support mechanisms	NAC SCP Deliverables planned	Ongoing support by other partners	Are external support established meeting NAC needs?	Outstanding needs for external support
4.1 Human Resource Policy and Strategy Reviewed and Implemented	Financial support and Technical Advice	Advice for revision of HR-strategy and policy, and for developing approaches to implement it, including related to gender and diversity.		Fully	
4.2 Annual Training plan for audit and non-audit staff in place and implemented	Technical advice, training and Financial support for events	Advice for training needs assessment and planning of trainings, utilizing AFROSAI-E resources in particular.		Fully	No need for more direct technical support, but key to align with this plan if new trainings or so are to be offered by other partners.
4.3 Performance appraisal system developed and implemented.	Technical advice and Financial support for events	Advice and training for performance appraisal system, utilizing AFROSAI resources as well as national standards.		Partly	May be a need for management coaching on-site for how to do this.

NAC Strategic outputs and strategic objectives	Planned external support mechanisms	NAC SCP Deliverables planned	Ongoing support by other partners	Are external support established meeting NAC needs?	Outstanding needs for external support
4.4 Establish senior management retention and succession plans.	Technical advice and Financial support for events	Advice for the retention policy and plan, as well as succession. Financial support for event.		No	May be a need for technical support on how to do this in a South Sudan context.
4.5 Staff remuneration at a comparable level with SAIs in the region	Technical advice and Financial support for events	Advice for comparison and preparing government request for enhanced remuneration. Linked to implementation of audit act.		Partly	Technical advice taking into account South Sudan context and ways of establishing this. Link to support to NAC resourcing strategy.
4.6 Staff Saving Cooperative Credit Society (SACCO) established.	Technical advice and Financial support for events	No particular		No	Technical advice taking into account South Sudan context and ways of establishing this.
4.7 A Professional Development programme established	Technical advice and Financial support for events, consider AFROSAI-E or IDI Professional program Links to SO 4.2	Advice for a professional development programme, liaise with regional initiatives and national opportunities.		Partly	Additional financial support for professional development courses and certification as per the plan.

Focus Area 5: Strengthen Advocacy and Stakeholders Engagement

NAC Strategic outputs and strategic objectives	Planned external support mechanisms	NAC SCP Deliverables planned	Ongoing support by other partners	Are external support established meeting NAC needs?	Outstanding needs for external support
5.1 Stakeholder engagement strategy established and in use	Financial support for the event	Advice for revision of strategy and adjustment of plans. Ensure monitoring and follow-up of strategy is captured and addressed well in NAC's general system		Fully	

NAC Strategic outputs and strategic objectives	Planned external support mechanisms	NAC SCP Deliverables planned	Ongoing support by other partners	Are external support established meeting NAC needs?	Outstanding needs for external support
		for operational management.			
5.2 Public Relation (PR) and communication function in place	Technical advice and Financial support for events	Advice for programme and content of the workshop.		Fully	
5.3 NAC Website renewed and regularly updated	Technical advice and Financial support for events	Advice for contents and financial support New website and shift to a more user-friendly programme for managing website.		Fully	
5.4 National Professional Accountancy Organization (PAO) established	Technical advice and Financial support for events	Advise for how to promote this and share regional examples		No	Technical advice and financial support for events
5.5 PAC is assisted by NAC to be able to monitor implementation of audit findings and recommendations.	Technical advice and Financial support for events	Advice for annual PAC training. Financial support for event. May be combined with SO.8.		Partly	No need for direct technical support to NAC, but a need for a partnership with partner supporting PAC or Parliament.
5.6 Regular dialogue with the Anti-Corruption Commission and the Prosecutor General established	Technical advice.	Advice for annual experience sharing and update. Financial support for event.		Partly	

Appendix III: Financial report

See separate file.

Appendix IV: Gender, Diversity, Inclusion analysis

See separate file