



PAP-APP

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

Programme Report 2022

Phase 2 programme 2020 - 2024

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Acronyms

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

Executive summary

IDI, AFROSAI-E and CREFIAF have established a partnership to support the most challenged SAIs. The overall purpose of the programme is to empower challenged SAIs in urgent need of support and development to enhance their capacity and to improve their performance, to be able to make a difference to the lives of the citizens in their countries in line with INTOSAI-P 12.

The programme name - the Accelerated Peer-support Partnership or Partenariat d'Appui Accélééré par des Pairs in French (PAP-APP) - highlights the core characteristics of using peers for technical support and deliver support in partnerships. Eleven SAIs are a part of the overall PAP-APP programme umbrella: the nine SAIs selected by the Global Call for Proposals Tier 2 initiative in 2017 and the SAIs of South Sudan and SAI Somalia in which the IDI and AFROSAI-E have collaborated in providing support to since 2017.

For each SAI there are unique projects ongoing with different partners and funding models (several independent from the programme). The overall PAP-APP phase 2 programme seeks to mobilize peer support to the SAIs, and ensure quality and synergies across the various country projects and partners involved.

One expected programme outcome is that INTOSAI providers are scaling up support to the most challenged SAIs. By the end of 2022 this outcome is on track. The number of peer-SAIs so far been engaged in support to the GCP Tier 2 SAIs are 11 and above the target of 9. This means a significant part of support to the SAIs is provided in-kind and by peers. In early 2022 the programme contributed to new agreements with several strong SAIs who has committed to provide peer support to different PAP-APP SAIs up to 2025, including SAI France, Gabon, Morocco, Sweden, Hungary and Tunisia. In terms of funding, the PAP-APP partners have worked over years to secure dedicated funding to AFROSAI-E and CREFIAF for managing peer support to SAIs in their region. In 2022 the African Development Bank made agreement with each of the regional secretariats on such funding. This will enable valuable peer support up to 2024 for implementation of selected strategic priorities developed by the PAP-APP SAIs in phase 1. This means most of the PAP-APP SAIs have ongoing peer support in customized projects. The only exception is SAI Sierra Leone where there is not a project established. AFROSAI-E provides some training to the SAI and explores further support.

An outstanding challenge in terms of securing support to larger needs identified by the SAIs are related to infrastructure investments, especially office accommodation in Madagascar and Togo. The ongoing projects in these countries seek to facilitate regular discussion with development partners to explore possibilities for funding outstanding needs of support.

To facilitate effective support in the ongoing country projects, the programme organized several trainings for providers during 2022. A major programme effort was a training in the use of the Problem Driven Iterative Approach (PDIA).¹ This is an approach for solving complex problems in a locally-driven, results-oriented and iterative way, and is assumed quite relevant as many of the PAP-APP SAIs could benefit from a structured and collaborative approach to deal with the various complex problems they are facing. Webinars were also held about support to audits of Covid-19 related funding, strategic management and auditing of Gender, Diversity and Inclusion. Participants in the trainings in general gave high scores on a range of quality indicators. Furthermore, the programme has in 2022 used its experiences to contribute to the development of the new INTOSAI-Donor Cooperation initiative for support to challenged SAIs, the Global SAI Accountability Initiative (GSAI).

Through sharing of good approaches of support, the programme is expected to contribute to results at the country level. This is especially for the thematic areas of strategic change management, coordination of external support, audits and actions of gender, diversity and inclusion, and audits of Covid-19 related issues. It is a great achievement in 2022 that peer-supported Covid-19 related audits were completed and published by four of the PAP-APP SAIs: Gambia, Madagascar, Somalia and South Sudan. Several other PAP-APP SAIs also issued Covid-19 related reports without PAP-APP support (as SAI Sierra Leone and Guinea). However, in terms of strategic management and systematic management of external support, there are mixed results so far in the country projects. These challenges were addressed in 2022 through webinars and experience sharing in these topics, and this needs to be continued in 2023 to ensure satisfactory results.

The programme is expected to contribute to global sharing of good stories and practices of support to highly challenged SAIs. In 2022 this has not been done as intended, partly due to less programme capacity than expected for 2nd half of 2022. Various stories and material exist emerging from country support and are intended shared in 2023.

The total costs in 2022 were 8,1 mill NOK (about 810 000 USD). This includes costs to selected country projects, and in particular work in Eritrea, The Gambia, Guinea, Niger and Togo. Funding has in 2022 been provided by the Ministry of Europe and Foreign Affairs of France, European Union, FCDO, SAI Qatar, Irish Aid and IDI core funds.

¹ You can download Andrews, Pritchett and Woolcock's book for free here : [Building State Capability: Evidence, Analysis, Action | Building State Capability \(harvard.edu\)](#)

1 Background and rationale

Supreme Audit Institutions can play a key role in promoting good governance and curbing corruption. Through their audits, SAIs seek to provide objective information about major financial irregularities, lack of compliance with laws and regulations, and ways in which public sector entities can improve their service delivery to citizens. Yet several SAIs in *challenging contexts* struggle to conduct relevant audits and provide value and benefits for the Parliament, the Executive and the citizens. This puts at risk both national and global progress towards the Sustainable Development Goals (SDGs). This is because strong SAIs are a part of SDG number 16, as well as an important enabler of achievement of other SDGs.

In 2017 the INTOSAI Donor Cooperation took an initiative to stimulate scaled up support to the most challenged SAIs globally. This was done as a part of the Global Call for Proposals (GCP) - a mechanism seeking to match SAI capacity development proposals with donor or INTOSAI funding. It aims to empower SAIs in developing countries to drive forward their capacity and performance by ensuring proposals for capacity development are SAI-led and aligned with the SAI's strategic plans. The initiative established the Tier 2 of the GCP to ensure scaled-up support to some of the most challenged SAIs.

After a selection process, nine SAIs were invited to join this initiative: the SAIs of the Democratic Republic of the Congo, Madagascar, Guinea, Togo, Niger, Eritrea, Zimbabwe, Sierra Leone, and The Gambia. The Accelerated Peer-support Partnership (PAP-APP) programme was established by IDI, AFROSAI-E and CREFIAF to support these SAIs. In 2020, the PAP-APP partners decided to also include the SAIs of South Sudan and Somalia in the overall partnership, as these SAIs also operate in challenging contexts and the partners have joint peer-support projects for them.

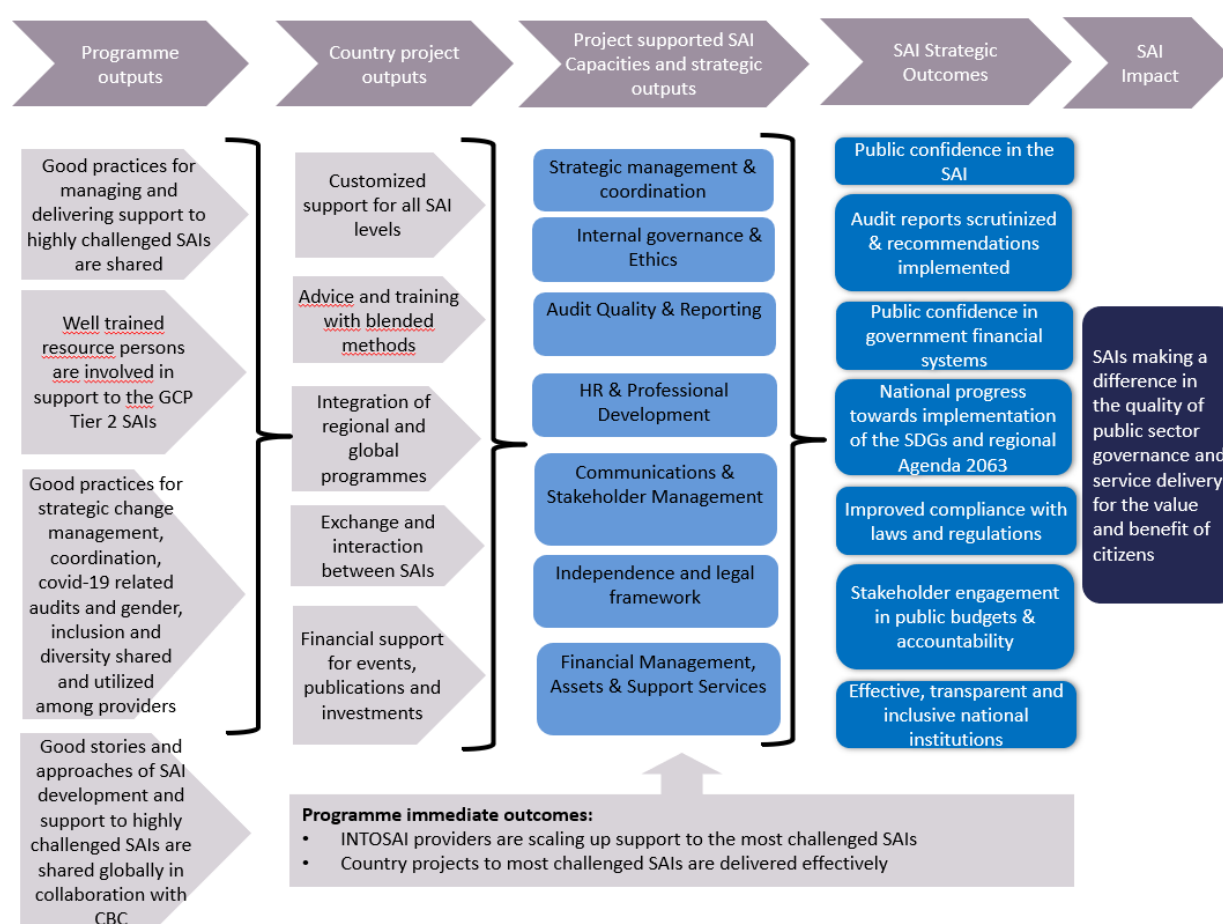
The purpose of the PAP-APP programme is to empower particularly challenged SAIs in urgent need of support to enhance their capacity and to improve their performance, to be able to make a difference to the lives of the citizens in line with ISSAI-P 12.

PAP-APP is organised in two phases. Phase 1 supports the SAI to assess its current situation, define strategic priorities, strengthen strategic management systems, and establish long-term and scaled-up capacity development support. Phase 2 focuses on enabling the SAI to implement the new strategic priorities. It is expected that various providers can be responsible for support in phase 2, such as strong SAIs, private companies or consultants. For SAIs that cannot be supported by other peers, or where a peer-SAI needs a partner to lead the project and where funding is available, the PAP-APP partners can take part in phase 2 country projects as providers of last resort. The partners can especially engage in strategic change management, coordination of capacity development, covid-19 audits and gender, inclusion and diversity

related strategies. To ensure synergies across the country projects for the SAIs in phase 2 and enable various providers to succeed in supporting the SAIs, the AFROSAI-E, CREFIAP and IDI have established an overarching phase 2 programme.

The overall programme result framework is illustrated in the Figure 1.

Figure 1 PAP-APP result framework



The *programme outputs* are expected to lead to increased and high-quality SAI project support, leading to SAIs establishing capacities and delivering strategic outputs, leading to SAI Strategic outcomes and finally impact of the SAI's work in their countries. The programme is expected to have *immediate outcomes* in the form of scaled-up support by INTOSAI providers and effective support to the most challenged SAIs, especially the GCP Tier 2 SAIs. Global sharing of good stories and approaches of support to the most challenged SAIs are also expected to contribute to more effective future support to SAIs in similar situations. The country projects for the nine GCP Tier 2 SAIs supported in PAP-APP phase 1 are currently being developed in partnership with financial and technical providers. Each country project will have its own result framework, depending on the prioritized needs of support and ambitions of the SAI.

Funding for the programme is provided in different ways and for different periods by various donors: the Austrian Development Agency (2018-2020), the Ministry of Foreign Affairs of Iceland (2018-2020), the Ministry of Europe and Foreign Affairs of France (2019-), FCDO (2020-2022), SAI Qatar (2019-), Irish Aid (2019-) and the IDI basket donors. There is also in-kind contribution by AFROSAI-E, CREFIAF and strong SAIs providing resource persons. Larger phase 2 country projects (such as Madagascar, DRC, South Sudan and Somalia) have their own funding and in-kind support agreements outside the programme.

For details of the partnership and the programme, please see key documents on the webpage [Accelerated Peer-support Partnership \(PAP-APP\) \(idi.no\)](#).

2 Programme level progress and results 2022

At the programme level there are three implementation strategies:

1. Contribute to increased and high-quality peer-to-peer support to SAIs in challenging environments
2. Build strong competencies and share good practices for support in the areas of strategic change management, coordination, gender, diversity and inclusion actions and covid-19 related audits
3. Contribute to global sharing of good practices of support to highly challenged SAIs and good stories of how such SAIs strengthen their capacities and performance

These are expected to contribute to the immediate programme outcomes (presented in chapter 2.1) and long-term outcomes in the form of SAI strategic outcomes. The latter is to be assessed in evaluations of the country projects.

2.1 STATUS OF PROGRAMME OUTCOMES

Table 1 presents the scoring so far of the indicators set for the immediate programme outcomes.

Table 1 Expected programme immediate outcomes

Expected programme immediate outcomes	Indicator	Baseline (year)	Target / Actual	2020	2021	2022	2023	2024	2022 results comments
a) INTOSAI providers are scaling up support to the most challenged SAIs	Cumulative number of peer-SAIs engaged in the GCP Tier 2 SAIs	6 (2018-19)	Target	8	9	10	11	12	SAIs of France, Hungary, Morocco, Norway, Latvia, UK, Sierra Leone, Tunisia, Gabon, Sweden, Tanzania and Kenya.
			Actual	3	9	12			
b) Country projects to the most challenged SAIs are delivered effectively	Overall conclusion of available evaluations/reviews of GCP Tier 2 projects (Scale: project expected results fully / mostly / partly / not achieved)	N/A	Target				Mostly	Mostly	Reviews of Gambia and Madagascar expected in 2023. Evaluation of other PAP-APP country projects expected in 2023/2024.
			Actual	NA	NA	South Sudan : Mostly			

As Table 1 shows, the immediate programme outcomes are on track as measured by the indicators. The number of peer-SAIs so far been engaged in support to the GCP Tier 2 SAIs are 11 and above the target of 9. This means a significant part of support to the SAIs is provided in-kind and by peers. INTOSAI providers are scaling up support to the most challenged SAIs. In 2022, the estimated value of in-kind support in all the country projects under the PAP-APP umbrella constitute 2,1 mill NOK.

In terms of whether country projects to the most challenged SAIs are delivered effectively, this has not yet been measured. In 2022 a mid-term review was conducted of the South Sudan project, and it concluded “the NAC strategic change project (SCP) of NAC, IDI, OAG Kenya and AFROSAI-E has significantly contributed to improvements for NAC South Sudan in certain areas. Our findings suggest that the contributions of the project overall are relevant and effective, but challenges posed by external factors create potential for further improvements to the project design. South Sudan’s current political environment makes it a challenging location for a supreme audit institution, which affects the expected results and possible impact of SCP. We thus argue that it is important to assess outputs and outcomes within existing constraints.” The findings and recommendations have been discussed and endorsed by the country project Steering Committee, and will be shared for learning among the PAP-APP SAIs and providers during 2023.

Reviews of the Gambia and Madagascar projects are expected in 2023, and a wider evaluation of the PAP-APP programme and country projects in 2023/2024.

2.2 CONTRIBUTE TO INCREASED AND HIGH-QUALITY PEER-TO-PEER SUPPORT TO SAIS IN CHALLENGING ENVIRONMENTS

Plans and progress

Plans in brief	Achievements up 2021	Progress 2022	Main deviations and way forward
<ul style="list-style-type: none"> Contribute to mobilization of peers and funding of country projects Develop a competency framework for peer-support, as a basis for selection and training of peers 	<ul style="list-style-type: none"> Peer-partners mobilized for country projects in Madagascar and Gambia in particular. Competency matrix v1 developed. A combined experience sharing 	<ul style="list-style-type: none"> Peer partner agreements entered with SAI France, Gabon, Morocco, Sierra Leone and Tanzania for programme funded country projects. AFROSAI-E² and CREFIAF succeeded in securing funding from African Development Bank 	<ul style="list-style-type: none"> More active use and adjustment of the competency framework for planning trainings and engaging peers to be addressed in 2023

² [African Development Bank, African Organisation of English-speaking Supreme Audit Institutions, launch \\$8 million project to promote transparency and accountability | African Development Bank - Building today, a better Africa tomorrow \(afdb.org\)](https://afdb.org/newsroom/press-releases/afdb-launches-project-to-promote-transparency-and-accountability-in-african-supreme-audit-institutions)

Plans in brief	Achievements up 2021	Progress 2022	Main deviations and way forward
<ul style="list-style-type: none"> • Plan and execute an annual experience sharing workshop among providers of support to the most challenged SAIs • Conduct regular trainings for resource persons • Contribute to planning of a new possible round of GCP Tier 2 (GSAI) 	<p>workshop and training for providers held.</p> <ul style="list-style-type: none"> • Co-organising with SAI France a peer-to-peer workshop on designing and planning projects, through the CBC P2P • Contributed to developing concept for new round of GCP Tier 2 based on lessons learned of round 1. 	<ul style="list-style-type: none"> • Model hybrid event and experience sharing for key providers held, including training in PDIA • Development of “PAP-APP Declaration of project governance” – discussed at INCOSAI • Active contribution to GSAI, incl selection of SAIs, mobilization of donors and technical providers • Contribution to global mapping of peer support, in partnership with CBC and funded by EU 	

A major programme effort in 2022 was a model hybrid training for providers of support. The main topic was use of the Problem Driven Iterative Approach (PDIA).³ This is an approach for solving complex problems in a locally-driven, results-oriented and iterative way. The PAP-APP SAIs face a lot of complex problems, such as Parliaments or the Executive not following up on audit reports. When faced with such complex problems, advising the management of a SAI can be a daunting endeavor, rife with potential failure and even harm if the wrong support or advice is provided. The PDIA can then be used as an approach to identify the actual problems, break problems into root causes, identify relevant entry points, search for possible solutions considering the SAIs existing capacity, take action, reflect upon lessons, adapt and then act again. It is a dynamic process with tight feedback loops that allows for developing solutions to problems that fit the local context. PDIA can therefore be used to identify what should be areas of support as well as be used as a tool in the implementation of support.

In the feedback survey for the event, most participants stated that the workshop largely achieved the objectives. The PDIA approach was highly praised as an effective training content, as it aids in navigating complex governance reforms and finding solutions to problems. They expressed satisfaction with the workshop's organization and the relevance of its training materials.

³ You can download Andrews, Pritchett and Woolcock's book for free here : [Building State Capability: Evidence, Analysis, Action | Building State Capability \(harvard.edu\)](#)



Picture 1 PAP-APP Workshops for SAI Partners Oslo and online September 2022

Programme results and implications for the way forward

The expected programme outputs for increased and high-quality peer support are related to whether good approaches of support have been shared to providers and resource persons trained well. Scoring of the result indicators as per the end of 2022 are presented in Table 2.

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

Expected programme outputs	Indicator	Baseline (Year)	Target / Actual	2020	2021	2022	2023	2024	Comments 2022 results
a) Good practices for managing and delivering support to highly challenged SAIs are shared among providers of support	Cumulative number of providers taking part in an annual experience sharing workshop on providing support to challenged SAIs	N/A	Target	10	20	30	40	50	Participating peer-partner SAIs in 2022: Norway, Turkey, Sweden, Gabon, Senegal, Latvia, UK, Sierra Leone, Kenya, Morocco, Tunisia, Uganda.
			Actual	0	6 ⁴	18			
		N/A	Target	20	40	60	80	100	

⁴ IDI, AFROSAI-E and CREFIAF not counted.

Expected programme outputs	Indicator	Baseline (Year)	Target / Actual	2020	2021	2022	2023	2024	Comments 2022 results
b) Well trained resource persons are involved in support to the GCP Tier 2 projects	Cumulative number of resource persons involved in support to the GCP Tier 2 SAs taking part in joint training (physical/webinar)		Actual	0	15	65			
	Survey results of participants in trainings: Compiled satisfaction of trainings by the resource persons on a scale from 1-5		Target	4	4	4	4	4	Average score of all respondents in three events. Total of 27 respondents. 12 quality dimensions.
			Actual	NA	4	4,2			

As shown in Table 2, the programme engaged 12 different providers in experience sharing in 2022. The number of providers taking part are less than originally planned for the programme, but the result is regarded as satisfactory as the cumulative actuals are affected by the low activity during the pandemic.

In terms of training of resource persons in general, both the number of resource persons engaged and their satisfaction meet the target for 2022. The providers and resource persons have requested for continued experience sharing and trainings. Key topics considered for 2023 include SAI external support management, jurisdictional control support, strategic management support and experiences in the actual use of PDIA.

2.3 BUILD STRONG COMPETENCIES AND SHARE GOOD PRACTICES FOR SUPPORT IN THE AREAS OF STRATEGIC CHANGE MANAGEMENT, COORDINATION, GENDER ACTIONS AND COVID-19 RELATED AUDITS

Plans and progress

Plans in brief	Achievements up 2021	Progress 2022	Main deviations to plans and way forward
Compile, improve and share topic guidance, examples of SAI approaches and support material specifically for strategic management, coordination and gender, diversity and inclusion by SAs in challenging contexts	<ul style="list-style-type: none"> Covid-19 audit guidance developed and shared "Accountability in a time of crisis". Additional guidance to audit 	<ul style="list-style-type: none"> Good approaches for operational planning compiled and discussed in the programme team Good approaches for external support management compiled and discussed in the programme team 	<ul style="list-style-type: none"> SAI External support management training to be developed. Good examples and approaches of support to strategic management to be shared

Plans in brief	Achievements up 2021	Progress 2022	Main deviations to plans and way forward
	of covid-19 partly developed through contribution to IDI's TAI programme. <ul style="list-style-type: none"> SAI Gender, Diversity, Inclusion indicator developed and piloted in South Sudan 	<ul style="list-style-type: none"> GDI audit experience sharing workshop held with ECA and SAI Canada Strategic management training held for CREFIAF SAs Gender, Diversity, Inclusion audit planning workshop held for CREFIAF SAs 	

Programme expected results status and implications for work going forward

The expected outputs are related to sharing and utilization of good practices within the four thematic areas of the programme. Scoring of the result indicators as per the end of 2022 are presented in Table 3.

Table 3 Results programme strategy 2 on competencies and approaches in thematic areas

Expected programme outputs	Indicator	Baseline (Year)	Target / Actual	2020	2021	2022	2023	2024	Comments 2022 results
a) Good practices for <i>SAI strategic change management</i> are shared among and utilized by the providers of support to the GCP Tier 2 SAs	Cumulative number of SAs use operational plans, internal reporting and issue a SAI Performance report annually	2 (2019)	Target	3	4	5	6	7	SAI of The Gambia, Eritrea and Sierra Leone have met all criteria in at least one year. SAI Somalia has met criteria, but is not a GCP Tier 2 SAI.
			Actual	2	3	3			
b) Good practices for <i>SAI coordination of partners and support projects</i> are shared among and utilized by providers to the GCP Tier 2 SAs	Cumulative number of countries where the SAs have established support groups/arrangements (covering e.g. policy dialogue and coordination) meeting as a minimum 2 times a year	N/A	Target	9	9	9	9	9	Several SAs have had joint meetings once a year, but only DRC two times. NB: Some countries are not able to organize meetings regularly, due to political factors.
			Actual	0	1	1			
c) Good practices for <i>SAI gender, inclusion</i>	Cumulative number of SAs having HR-	N/A	Target	1	3	5	7	9	SAI Eritrea has developed a new specific Gender

Expected programme outputs	Indicator	Baseline (Year)	Target / Actual	2020	2021	2022	2023	2024	Comments 2022 results
<i>and diversity policies</i> are shared among and utilized by the providers to the GCP Tier 2 SAIs	policies with gender, diversity and inclusion focus developed		Actual	0	2	2			strategy and policy. SAI Somalia has included gender strategies in the new HR-policy. For the other countries this has not been prioritized for country level support in 2021. AFROSAI-E and CREFIAF have ongoing regional support for Gender policies, and this is expected to lead to more progress in 2023.
d) Enable <i>timely and relevant covid-19 related audits</i>	Cumulative number of peer-supported covid-19 related audits completed and reported in the year (report where SAI has the mandate, otherwise shared with government and relevant stakeholders)	N/A	Target	0	2	4	4	4	SAI Gambia, Madagascar, Somalia and South Sudan met criteria. Reports issued in DRC, Guinea, Niger and Sierra Leone, but not supported by peers.
			Actual	0	2	4			

As shown in Table 3, there are mixed results so far as compare the indicator targets set for this programme strategy. A great result in 2022 is the actual reporting of peer-supported Covid-19 related audits in four of the PAP-APP SAIs: Gambia, Madagascar, Somalia and South Sudan. Several other PAP-APP SAIs also issued Covid-19 related reports without PAP-APP support (as SAI Sierra Leone and Guinea).

However, the other expected results are at risk based on the progress so far. There seems to be some cross-cutting challenges of the country projects related to:

- SAI strategic management systems: enabling the SAIs to succeed in establishing workable systems and routines for planning, monitoring and reporting
- SAI External support management: Enabling the SAIs to systematically engage and keep partners updated for effective and coordinated support
- Addressing Gender, Diversity and Inclusion through the SAIs' own plans

It should be noted that there has been good progress in both strategic management and external support management in several SAIs in 2022 although not reflected in the scores. Some examples include:

- Operational planning enhanced in SAI Gambia, Guinea, Madagascar, Niger and Togo
- Joint meetings for all main partners held by the SAIs of Guinea, Niger and Togo
- Monitoring and evaluation routines and systems discussed worked on in the SAIs of Eritrea, Gambia, Guinea, Niger, Sierra Leone and Togo
- Mid-term review of the strategic plan implementation in the Gambia

It should be emphasized that the scores of the indicator rely on successful progress by each SAI. Some SAIs and country projects succeed in enhancing strategic management systems and external support coordination, while in other SAIs this has a lower priority or is more difficult. The programme will in 2023 continue engagement in the thematic areas and seek to find ways to enable better results at the country level.



Picture 2 OAG Eritrea mid-year review facilitated by the PAP-APP project team



Picture 3 SAI DRC management and peers in a monitoring and reporting workshop in Kinshasa



Picture 1 Picture 1 SAI Gambia staff reviewing revisions made to the strategic plan during its mid-term review

2.4 CONTRIBUTE TO GLOBAL SHARING OF GOOD PRACTICES OF SUPPORT TO HIGHLY CHALLENGED SAIS AND GOOD STORIES OF HOW SUCH SAIS STRENGTHEN THEIR CAPACITIES AND PERFORMANCE

Plans and progress

Plans in brief	Achievements up 2021	Progress 2022	Main deviations to plans and way forward
Identify, develop and share good stories of SAI development and support projects globally, in collaboration with CBC	<ul style="list-style-type: none"> • Webinar sharing success story of SAI Madagascar and SAI Niger. • Good story shared for Madagascar and Niger • INTOSAI journal article • Contribution in IDC webinars on donor coordination and audit of covid-19 funding • AFROSAI-E organized events on Capacity Development process to ensure technical and donor coordination to SAIs. 	<ul style="list-style-type: none"> • Sharing in Social Media on Gender, Diversity, Inclusion audit work • Sharing in AFROSAI-E newsletters on PAP-APP project activities, specifically the Tanzania peer support to Eritrea and Sierra Leone peer support to Eritrea 	<ul style="list-style-type: none"> • Programme video initiated but not developed on time as intended. To be acted upon in 2023. • More good stories to be developed and shared

Programme expected results status and implications for work going forward

Table 4 shows status of expected results related to global sharing of good stories and good approaches of support.

Table 4 Results programme strategy 3 on global sharing

Expected programme outputs	Indicator	Baseline (Year)	Target / Actual	2020	2021	2022	2023	2024	Comments 2021 results
a) Good stories of SAI development and support projects shared globally	Cumulative number of a) "good stories" (short articles showing how a challenge was overcome and the lessons learned) developed by PAP-APP and shared through IDI online channels, and b) number of visits at the IDI webpage per story	N/A	Target	a) 2, b) 50	a) 4, b) 100	a) 6, b) 150	a) 10, b) 200	a) 14 b) 250	Stories in 2021 include SAI Niger, Madagascar, South Sudan and Eritrea.
			Actual	a) 0 b) NA	a) 4 b) NA	a) 4 b) NA ⁵			
b) Good approaches of support to SAIs in challenging contexts shared globally	Whether new material has been made available annually through IDI online channels (offered for sharing also to the INTOSAI Capacity Building Committee)	N/A	Target	Yes	Yes	Yes	Yes	Yes	Covid-19 audit guidance issued "Accountability in a time of crisis" in 2020. In 2022, material has been drafted, but not finally shared.
			Actual	Yes	No	No			

As shown in Table 4, the programme has in 2022 not succeed in sharing material and support approaches globally as intended. This is related to less programme capacity than expected for 2nd half of 2022. Various stories and material exists emerging from country support and are intended shared in 2023.

⁵ Data not available.

3 Phase 2 country projects progress and results summary

This chapter gives an update on the status of support mobilized for each SAI, as well as the status of capacities and audit results delivered and where support has contributed. The mobilization of scaled-up support to the SAIs was a key objective for the programme 2018-2020, while phase 2 focus on enabling the strategic priorities identified in phase 1 to be successfully implemented.

Status of strategically based and scaled-up support

For the following SAIs selected by the INTOSAI-Donor Cooperation for the Global Call for Proposals in 2017, relatively extensive support is established:

- **DRC:** an IDI-led peer project for 2022-2025 has been funded by Norwegian Agency for Development Cooperation (Norad). Key peer partners are SAI Tunisia, Sweden, Hungary and Senegal. In addition, the WB is establishing supplementary support to the SAI through a Public Financial Management (PFM) programme.
- **Eritrea:** AFROSAI-E is the main partner of the SAI in a peer support project funded mainly by the African Development Bank, and with contributions of AFROSAI-E core funds and PAP-APP programme funds.
- **Madagascar:** A large scale project funded by USAID is ongoing with IDI as lead implementation partner and SAI Norway, France and Morocco as peer partners. In addition, EU, United Nations Development Programme (UNDP), and WB provide ad-hoc support for training and ICT developments.
- **Niger:** The SAI has an ongoing direct funding agreement with the EU covering key areas of their strategic plan. There is also ongoing support to some specific areas by Hanns Seidel foundation and the Financial Services Volunteer Corps (FSVC). Supplementary peer support to overall strategic management and audits of COVID-19 funds and gender, diversity and inclusion has been agreed with the PAP-APP programme for 2022-2025. CREFIAF is expected to provide additional audit support through funding from AfDB.
- **The Gambia:** Several new projects have been initiated including the comprehensive peer-support project where Foreign, Commonwealth and Development Office, United Kingdom (FCDO) contributed funds for IDI to lead a partnership with AFROSAI-E, the SAIs of Latvia, UK, Sierra Leone, Kenya, and Norway as peer-partners, and three international NGOs as advisors. The WB is also funding complementary AFROSAI-E support.
- **Zimbabwe:** Technical support is ongoing with SAI Sweden which has been a partner over years. Funding from SAI Sweden is provided through UNDP to selected areas of their strategic plan. AFROSAI-E continues to support in key areas on request using funding from the African Development Bank.

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

- **Guinea:** AfDB has allocated funding for digitalization of audit operations, but full implementation of the project is uncertain given the current political situation. A small-scale PAP-APP project for 2022-2025 is ongoing with IDI and CREFIAF. AfDB, USAID and other donors have shown interest for scaled-up support, but the political situation is uncertain and ongoing dialogue will be sought facilitated.
- **Sierra Leone:** The World Bank is implementing a new support programme focused on audit information management, IT auditing and citizen engagement. The SAI requested small-scale support from PAP-APP in specific areas, but that was put on pause due to the ongoing suspension of the Auditor General.⁶ AFROSAI-E is now the main contact for future support and is developing a capacity development agreement which IDI may provide resource persons for.
- **Togo:** A small-scale PAP-APP project for 2022-2025 is ongoing with IDI and CREFIAF. CREFIAF is expected to establish additional audit support through funding from AfDB during 2023. Furthermore, the SAI has been in dialogue with WB and GIZ about additional support, and it will be important to stimulate continued engagement with partners.

There are also some SAIs who have proposals for larger infrastructure investments, and where there is no funding established. This includes vehicles in several countries, regional offices in DRC and headquarter office accommodation in Madagascar and Togo. The ongoing projects in these countries seek to facilitate regular discussion with development partners in the countries to explore possibilities for funding outstanding needs of support.

For the SAIs of South Sudan and Somalia who are also a part of the PAP-APP umbrella, relatively extensive support is established through funding from the Ministry of Foreign Affairs of Norway, WB and EU, and engagement of IDI, AFROSAI-E, various regional SAIs and consultants as implementation partners.

SAI capacities and audit results delivered

The progress and results of the phase 2 country projects are presented in specific reports per project and as agreed with each SAI. The PAP-APP programme seeks to compile the overall country level results. Table 5 gives an overview of the support and results of the projects where the PAP-APP partners have contributed. Mainly multiyear projects with some scale are listed. It

⁶ In November 2021, the INTOSAI secretariat, IDI and AFROSAI-E issued a statement for the reinstatement of the AG in Sierra Leone – see here: [IDI Statement - Sierra Leone](#)

should be noted that the SAIs also benefits from various events and workshops, such as AFROSAI-E and CREFIAF regional events and AISCUFF events.

Table 5 Support established, capacities strengthened, and audit results delivered, with support by the PAP-APP partners

Country	Support project(s) in 2022 (with link to more info)	SAI capacities strengthened, with support by PAP-APP partners in 2022	SAI audit results delivered, with support by PAP-APP partners in 2022	Comments
DRC	CDC DRC Peer Support Project Norad funded project managed by IDI in partnership with SAIs Tunisia, Sweden, Hungary and Senegal 2022-2025.	A performance report of the SAI was completed for the first time in its history. An operational plan for 2023 with input from all the departments of the SAI was developed. A communications strategy and plan for 2023 were developed. A YouTube channel was opened, and it is operational.	NA – expected in 2023	USAID and WB are also establishing support.
Eritrea	PAP-APP phase 2 project with AFROSAI-E as lead partner 2021 – 2024 . Main donor is the African Development Bank.	Performance report, annual operational plan and mid-year operational plan was completed. HR policies were revised and signed-off. The electronic audit tool “A-SEAT” deployment was conducted. Established a Change Management committee and revised a Guide to Change Management. Training on stakeholder engagement conducted.	2 Performance Audit were completed.	The A-SEAT training will continue in 2023. 3 other Performance Audits were started in 2022 and will be completed in 2023.
Guinea	PAP-APP phase 2 small scale project 2022-2025	SAI operational planning and annual reporting enhanced.	NA. Covid-19 judgement and audit of Gender, Diversity, Inclusion related topic expected in 2023.	African Development Bank and USAID also establishing support.
Madagascar	TANTANA – peer support project managed by IDI in partnership with	Enhanced audit competencies and practices through extensive on-the-job trainings.	Publication of 4 covid-related audits with on-the-job support from peers to	

Country	Support project(s) in 2022 (with link to more info)	SAI capacities strengthened, with support by PAP-APP partners in 2022	SAI audit results delivered, with support by PAP-APP partners in 2022	Comments
	SAI France, SAI Morocco and SAI Norway 2020-2024. Funded by USAID.	<p>Communication practices enhanced.</p> <p>The SAI has finalized its first performance report and established the routines for the design and execution of their annual plan.</p> <p>Proposed and advocated for a change in the position of the SAI in the 2023 budget law, providing the institution with more financial autonomy, and therefore responsibility for their budget programming and performance reporting</p>	<p>apply ISSAIs and raise the quality of the work.</p>	
Niger	PAP-APP phase 2 small scale project 2022-2025 EU-funded project to the SAI. Ongoing support by Hanns Seidel foundation and the Financial Services Volunteer Corps (FSVC).	<p>SAI operational planning and annual reporting enhanced.</p>	<p>NA. Covid-19 audit and audit of Gender, Diversity, Inclusion related topic expected in 2023.</p>	
Sierra Leone	<p>No current PAP-APP agreement. AFROSAI-E engagement ongoing.</p>	<p>2023 Operational Plan and monitoring system developed through AFROSAI-E support.</p> <p>Environmental Audit training conducted by AFROSAI-E.</p>	<p>An audit of environment related topic is expected in 2023.</p>	<p>There is no standing PAP-APP agreement. Technical support provided under the AFROSAI-E Capacity Development Plan. PAP-APP Project Manager coordinating the agreed support</p>

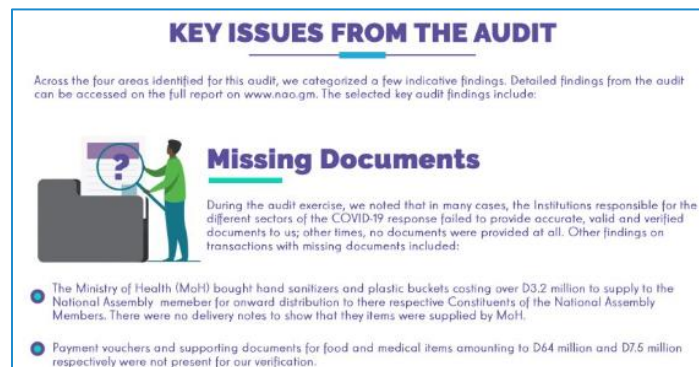
Country	Support project(s) in 2022 (with link to more info)	SAI capacities strengthened, with support by PAP-APP partners in 2022	SAI audit results delivered, with support by PAP-APP partners in 2022	Comments
Somalia	MFA Norway funding for IDI and AFROSAI-E joint project 2021-2025 EU and WB funded support to consultants and selected investments.	Strategic plan 2023-2027 developed, as well as operational plan for first year. Competencies in forensic and information systems audit strengthened.	Annual compliance and financial audit reports, and Special audit reports published.	
South Sudan	"NAC Strategic Change Project 2020-2025" – managed by IDI in partnership by AFROSAI-E and OAG Kenya. Funded by MFA Norway Support by African Development Bank to selected areas.	Financial, compliance and performance audit competencies enhanced through various trainings on-the-job throughout the year. ICT-system and tools enhanced through roll-out of laptops and related trainings. Selected staff enrolled for professional education of auditors.	2 nd special audit of the IMF emergency funding published. Various performance and special audits completed 2019-2021 submitted to Parliament.	World Bank support expected started in 2023.
The Gambia	PAP-APP phase 2 peer project led by IDI and funded by FCDO partly - see here. WB funding for AFROSAI-E complementary support.	With the support of peers, the SAI built staff skills across a wide range of areas including the use of Excel for audits, report writing, media engagement, interviews, crisis response, internal communications, and IT auditing. Staff also conducted an inclusive mid-term review of the office's strategic plan, adapting its priorities and indicators to current challenges, opportunities, and internal capacities.	Two sets of audits of the government's COVID-19 response have now been completed, with the first discussed in parliament already and the second expected in early 2023. The office also made progress clearing a long-standing backlog by completing and submitting the 2019 audit of government accounts and beginning 2020, planning to have caught up to the current year by the end of 2023.	The SAI's profile has skyrocketed in the last year thanks to peer-supported citizen-friendly products and stakeholder engagements. The SAI also delivered two performance audits of SOEs with support from AFROSAI-E
Togo	PAP-APP phase 2 small scale project 2022-2025 Some ongoing support by WB as a part of wider PFM programme.	SAI operational planning and annual reporting enhanced.	NA. Audit of Gender, Diversity, Inclusion related topic expected in 2023.	

Country	Support project(s) in 2022 (with link to more info)	SAI capacities strengthened, with support by PAP-APP partners in 2022	SAI audit results delivered, with support by PAP-APP partners in 2022	Comments
Zimbabwe	<p>SAI Sweden peer support project.</p> <p>SAI-Sweden funding via the UNDP to the SAI.</p> <p>AfDB support to MoF, including funds to the SAI.</p> <p>Some ongoing support by AFROSAI-E.</p>	No particular support was provided in 2022.	SAI Zimbabwe had a priority on audit backlogs.	Under the project leadership of AFROSAI-E, held a meeting with the SAI leadership and other development partners to discuss priority areas for support and opportunities for collaboration; but the potential project is currently paused awaiting SAI follow up

Country project example - The Gambia - “the NAO Strategic Development Accelerator Project”

The PAP-APP programme funds have been used for some country projects in which there has been less other donor funding available. The Gambia project is one such project. The project delivered many significant achievements in 2022. Infographics and simplified versions of audit reports, combined with trainings and Q&A events with journalists, led to a strong increase in press coverage.

Workshops and targeted meetings with parliament have been followed by not just more hearings on reports, but also strong statements from the Public Accounts Committee and individual parliamentarians calling for action on recommendations. The SAI reached more citizens by holding a regular radio talk show called *NAO Public Hour*, bringing in staff to explain the office's mandate, processes, and major reports, and to answer questions from citizens calling in. And the SAI's first ever video explainer was published, translated into four local languages and sign language, and shared via television, radio and online platforms to all major regions of the country. Further emphasizing the office's prioritisation of two-way communication and learning, a *Citizens Feedback Portal* was added to the website to collect more feedback and ideas from stakeholders.



Picture 3. A snapshot from the SAI's COVID-19 report infographic

4 Beneficiaries and integration of gender equity

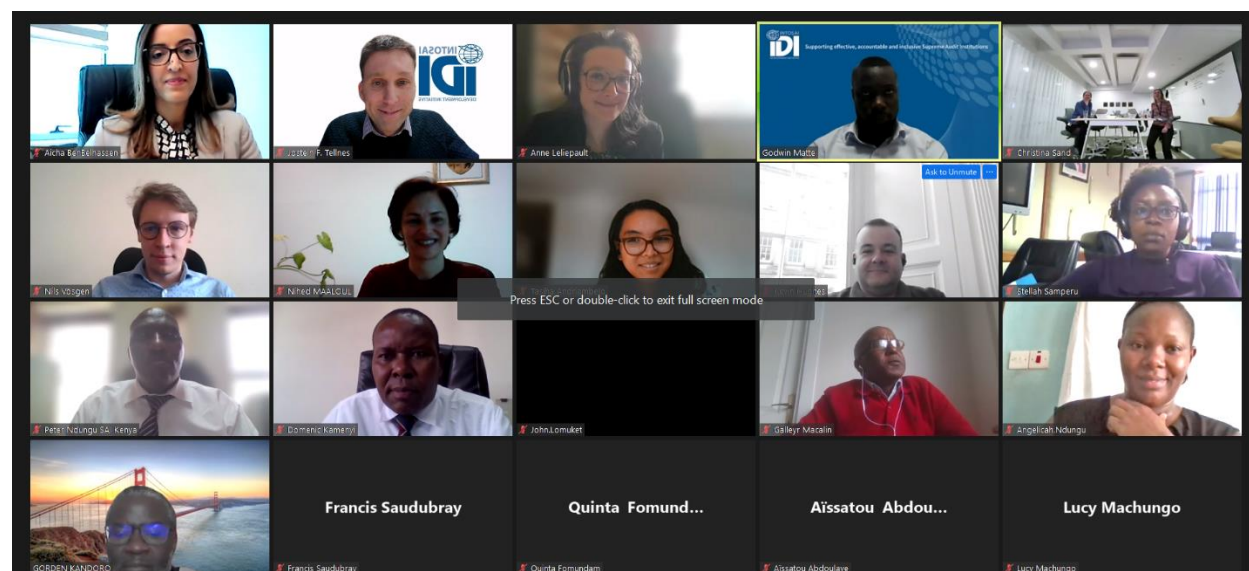
In total 104 persons were taking part in programme organized trainings and events in 2022 (see Table 6). For the specific country projects, the figures are reported in country reports.

Table 6 Participants and female rate in programme organized activities (online and onsite)

Event	Female	Male	Total
Total (distinct counting)	36	68	104
01.03.2022: PAP-APP 2022 Peer training - How to do audit support well and online - webinar	10	18	28
01.06.2022: PAP-APP 2022 Peer training - Basics of Strategic Management - webinar	11	20	31
05-09.12.2022: PAP-APP 2022 GDI Audit planning workshop SAls of Togo, Guinea, Niger and Madagascar - onsite	8	7	15
12-17.09.2022: PAP-APP 2022 Peer training workshop Oslo - hybrid	18	16	34
22.02.2022: PAP-APP 2022 Strategic management training SAls Togo, Guinea and Niger - webinar	7	25	32

In the country projects, gender and equal rights have been addressed in the following ways in 2022:

- SAI Madagascar has rolled-out training of all staff in gender sensitivity
- SAI Gambia has completed a gender analysis, where follow-up is expected in 2023.
- SAI Guinea, Madagascar, Niger and Togo embarked on audits of a Gender, Diversity, Inclusion related topic. The audits are expected finalized and reported in 2023.



Picture 4 PAP-APP 2022 Peer training - How to do audit support well and online



Picture 2 Gender Diversity Inclusion workshop Rabat

5 Lessons learnt and updates on evaluation recommendations

The PAP-APP programme was externally evaluated in 2020. See the report and main findings here: [Evaluation of the Accelerated Peer-Support Partnership \(PAP-APP\) Programme \(idi.no\)](#). There were a number of recommendations. At the end of 2022, all recommendations have been addressed (see appendix IV).

Lessons learnt at the programme level and country projects since 2018 are shown in appendix III. In 2022, some key lessons learnt are:

- Country projects Steering Committees require follow-up and active engagement by members to function well, and there expectations to overall project governance needs to be clarified among partners.
- Professional development for auditors need to carefully consider the candidates ability to meet the requirements of the course. Several staff of SAIs supported bilaterally were enrolled and got extra support to complete the PESA-P programme, but several failed to be eligible for the exam and most doing the exam did not pass. A possible approach is to start professional training with a smaller group of staff.
- To make the SAIs adopt an open communication policy is a long reaching process that might be accelerated by implementing small scale actions that would contribute to increasing transparency in the short term, like website, Facebook accounts, press conferences, etc.
- Institutionalization of key strategic management practices (annual planning, monitoring and reporting) is challenging for most SAIs, and needs continuous guidance and support to succeed.
- Support to roll-out of ICT tools and systems takes time and adoption in an organization need to be constantly stimulated. Support to ICT-governance and change management must be integrated with support to ICT-tools and systems. It should be considered to make support to ICT infrastructure conditional on an effective governance, including clear responsibilities assigned and routines and procedures in place.
- Sub-standard laptops are often delivered in challenging contexts and this is a major risk to be considered when supporting procurements of ICT-hardware.
- To ensure impact, SAIs need support to put in place a procedure to follow-up audit recommendations. Many SAIs are not having sufficient follow-up procedures.
- Long-term engagement of peers who gain SAI staff's trust and acquire context knowledge is a key success factor.

- Being a critical friend of SAI leadership can work well. This includes to respectfully disagree with SAI leadership if necessary, but accept that they take the ultimate decision. This approach can work in building trust between advisers and SAI leaders in the long run.
- Online and hybrid workshops require clear roles for handling technical tasks and good plans and preparation for handling group work especially.

6 Environmental concerns

To minimize emission of CO₂, the programme has sought to establish good online communication to avoid unnecessary long-distance airplane travels. In 2020 and 2021 this was expedited due to the covid-19 travel restrictions, such as organizing online annual meetings and offering support to SAI ict-tools and internet. The PAP-APP SAls were partly prepared for the situation, as all SAls were given a conference phone and an effort was done in 2019 to provide continuous remote support and joint work with screen sharing.

In 2022 the programme has conducted a hybrid workshop for providers enabling many to not travel. Furthermore, various trainings and steering committee meetings were held online. The reduced CO₂-emissions due to more use of online tools has not been estimated, but this is probably quite significant.

7 Risk management

Risks have been identified and managed at both programme and project level:

- Programme general risks were identified by the partners and set in the programme document. These are risks related to the support to be provided, and risks related to the situation our partner SAIs are in. These risks are analysed and discussed regularly in programme team meetings, and key issues raised in programme Steering Committee meetings.
- At the project level, country specific risks are set in the Cooperation agreements. These are to be addressed by the country project teams regularly, and reported on to the country level Steering Committee.

At the programme level, the main challenge in 2022 has been securing sufficient staff time and resources to execution of planned activities. In all three partner organizations the staff are giving a high priority on ensuring country projects succeed. An action taken was to provide some salary contribution to a dedicated position in CREFIAF for PAP-APP. Furthermore, additional IDI staff was mobilized to contribute in country projects when one staff left IDI in 2nd part of 2022. This risk is also there for 2023, given staff turnover and uncertain funding beyond 2023.

There has been no new clear violations of SAI independence among the PAP-APP SAIs in 2022. However, the risk of lack of independence for the SAIs is still regarded as high due to various examples of the latest years of Heads of SAIs being removed.

For a full list of the risks, measures taken and status by the end of 2022, please see appendix 1.

8 Financial report

The phase 2 programme financial report for 2022 is shown in Appendix IV. Please note that the financial report does not show *in total* how much has been spent per SAI project, as direct staff costs and indirect costs have not been distributed for each SAI.

The total costs were 8,2 mill NOK. This was 1,1 mill NOK higher than the budget set in June 2022. About half of the deviations are related to higher staff costs for PAP-APP programme activities (related to larger events), and the other half is for higher staff and delivery cost in the Gambia project. The higher costs are covered by SAI Qatar and IDI core funds.

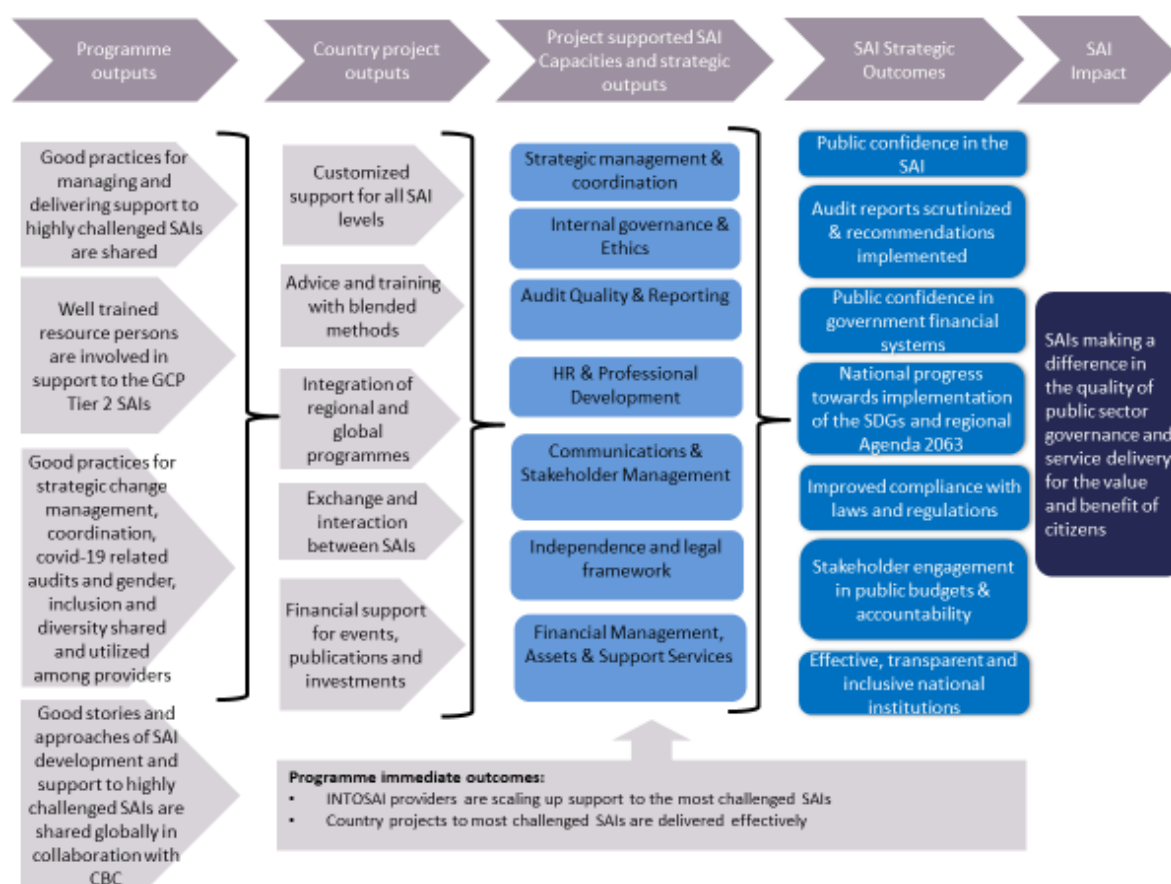
A significant positive development is the value of in-kind support in 2022. This has been estimated to 200 persondays, which with IDI salary costs equals about 1 mill NOK. The peers engaged are from SAI France, Morocco, Gabon, Latvia, Kenya and Tanzania. There are also substantial in-kind contributions to the programme by AFROSAI-E and CREFIAF in which funds their own salary costs to a large extent.

Appendix I: Programme result framework

The overall programme result framework is illustrated in the Figure 1. The programme outputs are expected to lead to increased and high-quality SAI project support, leading to SAIs establishing capacities and delivering strategic outputs, leading to SAI Strategic outcomes and finally impact of the SAI's work in their countries. The programme is thus expected to have immediate outcomes in the form of scaled-up support by INTOSAI providers and effective support to the most challenged SAIs, especially the GCP Tier 2 SAIs. Global sharing of good stories and approaches of support to the most challenged SAIs are also expected to contribute to more effective future support to SAIs in similar situations.

The country project will have its own result framework, depending on the prioritized needs of support and ambitions of the SAI.

Figure 2 Accelerated Peer-support Partnership programme phase 2 result framework



Appendix II: Programme risk register

RISKS RELATED TO THE ROLE AS A PROVIDER OF SUPPORT TO THE PAP-APP SAIS AND SOME STRATEGIES TO DEAL WITH THEM

Risks	Specification and examples	Planned support to deal with the risks (risk mitigating measures)	Measures taken in 2022	Status end of 2022
Hard to recruit resource persons with sufficient experience and competencies needed in the challenging environments	<ul style="list-style-type: none"> Few resource persons able to speak the national language, travel frequently or stay permanently in the partner-SAI country Lack of sensitivity for the hyper-politicized environment 	<ul style="list-style-type: none"> Extensive assessment of availability of resource persons before Cooperation agreement is signed Emphasize personal qualifications of resource persons Train resource persons in sensitivity as well as the country specific PFM-system 	Resource persons from stronger SAIs recruited for new projects, as for Gambia. Ongoing for DRC and phase 2 support to Guinea, Niger and Togo.	Low risk given available resources persons for most projects.
Lack of understanding and adoption to the local context	<ul style="list-style-type: none"> Limited previous experience in the country Funding only for a few years Global goods material not suitable 	<ul style="list-style-type: none"> Country visits with focus on mutual understanding Partner with organizations present in the country 	Experience sharing workshop raised this challenge for discussion. Training in PDIA approach emphasizing customization and search for locally fit solutions. Travels resumed enabling enhanced contact.	Ongoing challenge as country context training not done systematically.

Risks	Specification and examples	Planned support to deal with the risks (risk mitigating measures)	Measures taken in 2022	Status end of 2022
		<ul style="list-style-type: none"> Critical and flexible use of global/regional goods and standards Seek long-term funding mechanisms 		
Ability to be physically present and continuously clarify misconceptions and unblock issues	<ul style="list-style-type: none"> The PAP-APP Partners' intentions and/or requirements are misunderstood Activities get stalled due to misunderstandings 	<ul style="list-style-type: none"> Frequent phone and online contact if basically remote support and short-term missions Partner with organizations present in the country Discuss with the partner-SAI which misconceptions may arise and what to do to unblock issues Critically consider both parties' resources and available time when planning 	Travels resumed and continuous hybrid and online support provided. Still challenging to keep regular contact in some countries	Ongoing challenge in some countries, but risk lower.
Lack of donor funds for scaled-up long-term support to the SAIs	<ul style="list-style-type: none"> Some countries not prioritized by financial donors Limited willingness of donors to commit long-term and to 	<ul style="list-style-type: none"> Active participation in the Project Support Groups 	Country specific guidance on donor engagement, as in Guinea and Togo	Systematic engagement of technical and financial partners at country level is an ongoing challenge for several SAIs.

Risks	Specification and examples	Planned support to deal with the risks (risk mitigating measures)	Measures taken in 2022	Status end of 2022
	substantial and costly support activities	<ul style="list-style-type: none"> Address the concern in meetings with DPs and seek long-term funding Assist the SAI in how to be a credible partner for donors 	<p>Dialogue with AfDB on funding to AFROSAI-E and CREFIAF.</p> <p>At country project level especially seeking to enable SAI systematic engagement of partners, but limited success.</p>	Long term-support not yet established for some SAIs and still a key risk.

RISKS RELATED TO OUR PARTNER-SAIS' SITUATION AND SOME STRATEGIES TO DEAL WITH THEM

Risks	Specification and examples	Planned support to deal with the risks (risk mitigating measures)	Actions taken 2022	Status end of 2022
SAI leadership and commitment to change	<ul style="list-style-type: none"> Agreed objectives and activities not followed-up, resourced or implemented Resistance or inability to change 	<ul style="list-style-type: none"> Involve SAI top management from the beginning and regularly, by SAI level Cooperation agreements and annual meetings Annual SAI reporting on progress Arrange top management seminar annually devoted to change management issues 	<p>All planned risk mitigating measures implemented.</p> <p>Ad-hoc Steering Committee meetings considered.</p>	General good commitment among SAI leaders, although some struggles to prioritize and implement agreed activities.

Risks	Specification and examples	Planned support to deal with the risks (risk mitigating measures)	Actions taken 2022	Status end of 2022
Weak capacity for project management and coordination in the partner-SAI	<ul style="list-style-type: none"> Continuous uncertainty of whether and when planned activities can be carried out Weak planning culture Agreements are not adhered to ToRs not developed or seriously delayed The PAP-APP Partners activities will not be coordinated with support of other providers Information is not shared in the SAI Permanent chaos in terms of responsibility and authority in the SAI 	<ul style="list-style-type: none"> High degree of presence and continuity to ensure proper communication and coordination of activities Set milestones which ensure incremental achievements towards expected outcomes Resources spent on ensuring a coordinated approach with other development partners and national development efforts Seek flexible funding arrangements and flexible plans 	Planned risk mitigating measures executed.	Some SAs struggle to manage the project and coordinate internally. Planning culture and understanding of milestones a long-term challenge.
Lack of SAI independence, limited action or power of the Parliament and unfavourable external pressure	<ul style="list-style-type: none"> Major risks are not audited The capacity or methodology for auditing is hindered with the result of limited findings Audit results will not be reported or followed-up by Parliament or the Executive Independence and strengthening of the SAI will meet significant 	<ul style="list-style-type: none"> Clarify that the PAP-APP Partners can not guarantee for the quality of the audit as this is mainly within the authority of the SAI and may be challenging due to external pressure Partnership with other actors to support PFM-reform and greater independence of the SAI 	Support to stakeholder engagement for most SAs. Partnerships with country donors supported. Collaboration with IDI Independence programme when needed, such AG	Ongoing challenge for the SAs given their country situation. Seems increased risk, as seen be removal of AG in Sierra Leone and reporting challenges in Madagascar.

Risks	Specification and examples	Planned support to deal with the risks (risk mitigating measures)	Actions taken 2022	Status end of 2022
	resistance among influential elites		removal in Sierra Leone.	
Lack of qualified and motivated staff and managers, and lack of incentives for performance in the partner-SAI	<ul style="list-style-type: none"> • Flawed recruitments and nepotism • Inefficiency and low productivity • The best staff quits • Staff busy with personal issues during office time • Support to enhance capacity and performance not regarded as important 	<ul style="list-style-type: none"> • Involve a critical mass of staff in support activities • Link capacity development activities to professional development of staff • Address organizational systems critical for performance, such as by supporting improvements of reporting, management contracts and conditions of service 	A large number of SAI staff involved in support activities in the larger projects Organizational support provided, but to a limited extent addressing incentives.	Ongoing challenge for the SAs given their funding and staff country situation.
Lack of physical structures and financial resources in the partner-SAI	<ul style="list-style-type: none"> • Office accommodation not appropriate • No cars for fieldwork • Electricity break-down and unstable internet • Limited capacity by the SAI to manage and utilize investments • SAI not prepared to receive and manage potential donor funding directly 	<ul style="list-style-type: none"> • Focus on cost-efficiency in SAI operations and new solutions for capacity • Clear principles for what type of financial support the PAP-APP Partners can provide if asked to provide financial support, such as for travel • Guide the SAI to present needs of support well and 	Advice for the SAs to engage development partners and develop projects addressing these problems.	Ongoing challenge for the SAs given their country situation and available government funding. Donor funding is available in many countries, but still a challenge for the SAI to present well these needs and receive funding for these purposes.

Risks	Specification and examples	Planned support to deal with the risks (risk mitigating measures)	Actions taken 2022	Status end of 2022
		engaging financial donors to support infrastructure needs • Consider support to the SAIs in strengthening financial management and capacity of managing funding		
Weak internal financial management and several opportunities for fraud and corruption among staff in the partner-SAI	• Uncertainty of budget responsibility and control • Staff and managers involved in corruption • Distorted funds in the SAI	• The risk must be on the agenda in all agreements and major meetings in the cooperation • Support to financial management should be offered or facilitated • Support to external audit of the SAI	No particular actions taken across SAIs. Support to financial management included in DRC and South Sudan.	Ongoing challenge for the SAIs given their current capacities and limited ability to manage funds independently.
Insecurity, changing conditions and unpredictability	• Unsafe areas limiting visits and movements • Unexpected change of AG or managers of the SAI	• If insecure situation, consider meeting outside the country • Flexible plans • Capacity development must involve a robust number of staff to not be vulnerable for changes	Flexible dates for visits and adjustment of milestone dates.	No major security challenges in the countries. Reduced government funds a key problem for several SAIs.

Appendix III: Lessons learned register

The lessons learned below are mainly arising from phase 1 programme work. Both lessons learned identified by the programme team and the findings and recommendations by the external evaluation are listed below. To avoid repetitions, evaluation findings are only included if they come in addition to the programme identified lessons learned. For a complete list of the evaluation recommendations and follow-up actions, see appendix IV.

SUPPORTING SAI AUDIT CAPACITIES AND RESULTS

- I. Publication of audit results can not be taken for granted for SAIs in challenged contexts, although they may have the legal mandate for it.
- II. To make the SAIs to adopt an open communication policy is a long reaching process that might be accelerated by implementing small scale actions that would contribute to increase transparency in the short term, like website, Facebook accounts, press conferences, etc

SUPPORTING SAI STRATEGIC MANAGEMENT

- III. To ensure sustainability of strategic management capacity and other skills in the SAI acquired in phase 1, there is a need for continuous follow-up and mid-term reviews of strategic plan implementation (refer to evaluation recommendation 3).
- IV. Institutionalization of key strategic management practices (annual planning, monitoring and reporting) is challenging for most SAIs, and needs continuous guidance and support to succeed.

SUPPORTING SAIS TO PLAN AND MOBILIZE EXTERNAL SUPPORT

- V. One of the focus areas of the PAP-APP programme has been supporting the partner SAIs to hold regular external support group meetings. However, almost all the SAIs struggled to make this happen, primarily due to inexperience and lack of confidence in arranging such meetings. The project managers could have taken a more active role initially, such as arranging (perhaps even

chairing) the first meeting before handing it over to the SAI. It may also have been beneficial to take a more iterative approach to establishing these groups, working out what would be most beneficial to the SAIs at different points in the year.

- VI. The process for developing new project proposals under the PAP-APP programme has proven complex. Many of the partner SAIs have struggled to develop project proposals while completing strategic and operational plans. It may be better to avoid such parallel work, focusing first on strengthening strategic management systems and then developing project proposals.
- VII. While many SAIs are positive to provide peer-support, few are able or willing to lead projects, such as managing funds and commit for years to customize support.

SUPPORTING SAIS IN DIGITALIZATION

- VIII. Support to roll-out of ict tools and systems take time and adoption in an organization need to be constantly stimulated. Support to change management must be integrated with support to ict-tools and systems.

OVERALL SUPPORT APPROACH

- IX. The sort of ambitious, in-depth support the PAP-APP and bilateral support projects are trying to provide requires significant human resources to succeed. Ideally, each project should have a dedicated project manager supported by peer teams with a certain number of persondays available. This would enable the peer teams to spend more time embedded in their focus SAI and help unblock issues. This could also allow for better understanding of the SAI's culture and context and for reducing the impact of inconsistent engagement by SAI staff between visits, as well as contributing to quality of plans and more active engagement with potential partners.
- X. Dedicating time to customise and iterate support has been critical for success in the bilateral support projects. Within the PAP-APP programme, there was perhaps too much emphasis early in the year on developing templates for different stages of the projects. A better use of that time would have been to ensure there was a common understanding of key terms, quality criteria and good examples, and then creating space for the project managers to get input on and share their customisations.
- XI. In-country visits are crucial for establishing the necessary trust and understanding with the SAIs. A planning phase where the activity plan was developed with the SAI and customized to each SAI's priority worked well.

- XII. Support should seek to scale-up use of distance communication technology to enable continuity in project support especially during the covid-19 period where in-country visits are limited. Nevertheless, attention must be paid to “online fatigue” for SAI staff and peers; when possible physical contacts and activities should resume.

USE OF PEERS IN PROVIDING SUPPORT

- XIII. Facilitation approach is key to ensure ownership and SAI-led processes. However, training of peers is critical to build an understanding among peers on how to in practice act as a partner and enable SAI-led and SAI-owned processes.
- XIV. Some peers are unable to participate at the level expected, primarily due to competing obligations within their own SAIs. Similarly, PAP-APP has struggled to identify peers willing to lead projects or components in phase 2. This can be addressed by identifying additional peer SAIs to increase the pool of available peers and to seek stronger commitments that the nominated peers will be able to provide the necessary persondays in accordance with the project schedule. An alternative approach may be to have a categorized roster of strong resource people that can be called on to support specific interventions.

PARTNERSHIP AND PROGRAMME MANAGEMENT

- XV. A governance structure with regular Steering Committee meetings seems to be a good basis for empowering partners and enable all to formulate and take part in decisions. Still strategic challenges and limited resources within regional bodies have on occasion prevented them from contributing actively and taking decisions on new strategic approaches.
- XVI. Successful co-working of partners across continents is fully possible using modern cloud-based ict-software but requires people to get used to new ways of working and some technical challenges to be addressed. The competency in using standard ict-software tools varies, and extensive training and guidance is required for many not experienced in systematically using ict-tools.
- XVII. When recruitments are done in partner organisations, criteria and requirements for the recruitment processes must be clear and agreed on beforehand.
- XVIII. Developing an introductory video is helpful for communicating the purpose and approach of the PAP-APP programme, as well as for SAIs to use when having meetings with external partners.

Appendix IV: Status of evaluation findings, responses and follow-up actions

The PAP-APP programme was externally evaluated in 2020. See the report and main findings here: [Evaluation of the Accelerated Peer-Support Partnership \(PAP-APP\) Programme \(idi.no\)](#). There were a number of recommendations (see table below). At the end of 2022, all recommendations have been acted upon.

No	Topic	Recommendation	Accepted - yes, partly or no	Response	Actions	Responsible	Completion target (quarter)	Progress update end of 2022	Status
3.1	Project design	The generic implicit Theory of Change should be customised to each SAI and used for Phase 2 to ensure the relevance of the support to each SAI.	Yes	Agree. There is a need to improve on the use of ToC in country projects. This can primarily be done by using the SAI strategic plan as the basis for what to support and expected results. In addition there is a need to consider the political economic context and development, and make assumptions on how the changes occur and identify key project interventions.	a) Seek to make the ToC explicit for new country project plans led by the PAP-APP partners. b) Establish training in use of ToC to be included in PAP-APP phase 2 organized trainings for peers and providers, involving also SAI representatives.	PAP-APP programme team	Q4 2021	a) Made explicit in both Gambia and DRC projects. Although not done for the small-scale PAP-APP projects, the underlying general theory of change from the programme document applies. B) ToC integrated as a perspective in training for peers in Problem Driven Iterative Approach (PDIA) by CABRI.	Closed
3.10	Project staffing	The timing of peer support should be assured by pre-planning the availability of members of the peer team and widening	Yes	Agree. A challenge has been less availability in general of some peers to the projects. This can be addressed in several ways, including making it more clear on the requirement	a) Consider a pool for selected phase 2 programme efforts, as back-up resources b) Integrate engagement and	PAP-APP programme team	Q2 2021	a) Considered, but country specialized advisors seem best and necessary to ensure dedication and enough time. B) Done c) Done mainly through joint calendar d) Done	Closed

No	Topic	Recommendation	Accepted - yes, partly or no	Response	Actions	Responsible	Completion target (quarter)	Progress update end of 2022	Status
		the pool of peer providers.		when peers are engaged - selecting staff that are available. Closer follow-up of actual contribution in line with agreement. It could be to develop a pool of peers for certain areas, to use for different interventions. This partly exists in AFROSAI-E. A pool may be useful for some areas, but also not so relevant for projects where engagement is needed over years and with country specialiation.	follow-up of peer partners in experience sharing with providers c) Establish system for sharing of dates for events better d) Establish use of project calendars for larger projects, to ensure effective and predictable planning of peer engagements				
3.2	Project design	The PAP-APP phase 1 approach is inherently efficient and cost-effective and should be maintained in Phase 2.	Yes	Agree. The same principles of capacity development have been set for phase 2 programme and country projects.	No further actions.	NA	NA		Closed

No	Topic	Recommendation	Accepted - yes, partly or no	Response	Actions	Responsible	Completion target (quarter)	Progress update end of 2022	Status
3.3	Project portfolio	Though SAIs have taken on board the advice and proposals of their Peer Teams, the sustainability of their new strategic management capacity will depend on follow-up support in Phase 2 and at least one further round of medium-term planning.	Yes	Agree. This will be incorporated in phase 2 project plans and agreements.	No further actions.	NA	NA		Closed
3.4	SAI Partner engagement / PSGs	Project Support Groups in which all donors and potential donors are willing to meet quarterly with the SAI do not suit the political realities or SAI strategies for dealing with external stakeholders in some countries, and alternative means should then be found to ensure regular transparent coordination (see recommendation in the report on	Yes	Agree. Alternatives are bilateral meetings, or meetings organized by the provider of support if acceptable for the SAI.	No further actions.	NA	NA		Closed

No	Topic	Recommendation	Accepted - yes, partly or no	Response	Actions	Responsible	Completion target (quarter)	Progress update end of 2022	Status
Component 1, and in section 6.2 below).									Closed
3.5	SAI Partner engagement / PSGs	Meetings with development partners (DPs) could also be arranged ad hoc when the SAI has something to present, such as a new Strategic Plan, mid-term review or project proposal.	Yes	Agree. But such flexibility must not lead to little interaction in the PSG or with DPs. When meetings are not set regularly, there is a risk of lack of continuity and progress. The SAls are often operating a lot ad-hoc in general and with limited implementation abilities.	No further actions.	NA	NA		
3.6	Gender, diversity, inclusion	The importance of gender equality should be advocated with emphasis. If this is controversial in countries having contrary cultural traditions it will need to be advanced with care and awareness of potential reactions. Performance indicators need to be defined more precisely and applied consistently.	Yes	Agree.	a) Support to SAI gender actions and audits to be developed as a part of the phase 2 programme, to be considered by each of the country projects. B) Indicator for gender and inclusion to be developed, to be considered in new projects.	PAP-APP programme team	Q4 2021	a) Done b) Done	Closed

No	Topic	Recommendation	Accepted - yes, partly or no	Response	Actions	Responsible	Completion target (quarter)	Progress update end of 2022	Status
3.7	Project management	Monitoring of PAP-APP projects may be integrated with monitoring of SAI strategic and operational plans, as recommended for Phase 2 projects, to consolidate SAI ownership and save administrative time.	Yes	Agree. This is set clearly as a principle for phase 2 projects in the programme document.	No further actions.	NA	NA		Closed
3.8	Project management	In future partnership agreements the division of roles and responsibilities should be clearly spelt out together with business procedures.	Yes	Agree. This is to be incorporated in the phase 2 partnership agreement between IDI, AFROSASI-E and CREEFIAP. In country projects, this can be set in a project management routines. For a new round of GCP Tier 2, this can be done in new partnership agreements.	a) To be set in phase 2 partnership agreement. B) To be clarified in new country projects where needed	PAP-APP programme team	Q4 2021	a) Done b) Done	Closed
3.9	Project management	The partners should look further into the reasons for underspending and learn the lessons for Phase 2.	No	Disagree. This has been analyzed in the report for 2019.	NA	NA	NA		Closed

No	Topic	Recommendation	Accepted - yes, partly or no	Response	Actions	Responsible	Completion target (quarter)	Progress update end of 2022	Status
3.11	Project partners	As auditors are not experts in capacity building, strategic planning and organisational development the SAls need also that kind of support and advice from experts in these areas.	Yes	Agree, but this recommendation does seem to not take into account that personell and peers with such experiences were recruited and mobilized. Building competencies in these areas is prioritized in the phase 2 programme.	No further actions.	NA	NA		Closed
3.12	Project design	Distance communication technology should be extensively used also in Phase 2 in line with the global response to climate change.	Yes	Agree. This should be prioritized in phase 2 projects, but there may be varying degrees of doing this. Phase 2 programme could share ways of doing this between projects.	1) Consider enhanced use of and support to ict-tools in phase 2 projects 2) Prepare the PAP-APP SAls for benefitting from INTOSAI funding for ict through covid-19	Each country project manager	Q4 2021	a) Done b) Done for several of the SAls	Closed
3.13	Project staffing	If possible, the IDI Bilateral Support Unit should be expanded to allow country specialisation of its advisers.	Partly	Partly agree, but it should also have considered AFROSAI-E and CREFIAF. Country specialization is important. In PAP-APP this has been embedded in how managers are responsible for a limited number of country projects over years. Further country and	1) Plan staffing of new projects in a way giving time for project managers to build country and context specialization, and integrate this in project	Bilateral Support manager	Q2 2021	1) Done	Closed

No	Topic	Recommendation	Accepted - yes, partly or no	Response	Actions	Responsible	Completion target (quarter)	Progress update end of 2022	Status
				context understanding could be developed more systematically.	activities and training of peers				

Appendix V: Financial report Phase 2 programme 2022

See separate file