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Partnership agreement

GCP Tier 2 SAIs INTOSAI Providers Programme

A Partnership of IDI, AFROSAI-E and
CREFIAF

Final version



1 Introduction

IDI, AFROSAI-E and CREFIAF have agreed an MoU for five years (2018-2023) to contribute to greater performance of the most challenged SAIs through joint and coordinated support. This Partnership agreement details the support to the SAIs for 2018 and 2019.

The partnership has been established following the new Tier 2 initiative of the Global Call for Proposals (GCP). GCP is 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 are SAI-led and aligned with the SAI's strategic plans.

The 2nd Tier of the GCP involves more intensive support to a small group of the most challenged SAIs that struggle with developing strategic capacity development programs, particularly SAIs in politically unstable or fragile and conflict environments. The support provided to the targeted SAIs in Tier 2 is expected to be geared around the whole strategic management cycle. The Tier 2 will have a high focus on delivery of support through long term partnerships between the targeted SAI, donors and providers of support from the INTOSAI community.

The GCP is managed by the INTOSAI - Donor Steering Committee (IDC). After a selection process led by the IDC, nine SAIs have been selected to be a part of the Tier 2 effort: Democratic Republic of the Congo (DRC), Madagascar, Guinea, Togo and Niger (French speaking, CREFIAF members), and Eritrea, Zimbabwe, Sierra Leone and Gambia (English speaking, AFROSAI-E members).

Worldwide experiences of SAI capacity development show that peer-to-peer cooperation can both ensure highly qualified and relevant advises, as well as ensure a trustful and sustainable relationship between SAI employees and advisors. The INTOSAI community organizations IDI, AFROSAI-E and CREFIAF have collectively experience and access to resources in almost all areas of SAI development. The organizations also have previous experience of working with the Tier 2 SAIs, as well as ongoing initiatives with some of the Tier 2 SAIs.

Against this backdrop and given the respective and complementary roles of AFROSAI-E, CREFIAF and IDI, the three organizations have decided to join forces and create synergies in a common programme for supporting the Tier 2 SAIs. The partners have agreed to establish a MoU for 2018-2023 and a Partnership agreement detailing the support for 2018-2019. This means the partners will first assist Tier 2 SAIs in reaching a state where they have a sound, needs based strategic proposal behind which long-term institutional support can be aligned. This will then form the basis for additional support and a new partnership agreement, depending on the needs and experiences of the partners in 2018-19.

The number of SAIs to be supported by the Tier 2 Partners is expected to be clarified in mid-2018 in a dialogue with the Tier 2 SAIs.



2 Result framework

2.1 Overall objective

The overall objective of the Partnership is to: *Empower SAIs in politically unstable and challenging environments 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 ISSAI 12.*

ISSAI 12¹ states that the extent to which a SAI is able to make a difference to the lives of citizens depends on the SAI:

- Strengthening the accountability, transparency and integrity of government and public sector entities
- Demonstrating ongoing relevance to citizens, Parliament and other stakeholders
- Being a model organisation through leading by example

2.2 Phased approach

The Partnership is to be organized in two phases. This Partnership agreement outlines the agreements for Phase 1 where the partners seek to assist in needs assessments, clarify strategic priorities and operational plans, and establish long-term project proposals. For each SAI, the activities will have a duration of 1-2 years depending of the current situation and existing plans. In this phase, it will also be clarified to what extent the SAIs in Tier 2 would request for and need long-term capacity building support by the Tier 2 Partners.

In Phase 2, the Tier 2 Partners will consider offering different models of engagement depending on the request for such support and the resources available to provide the support.

2.3 Result framework

Table 1 list the proposed main SAI outcomes, outputs, indicators and targets for the Phase 1. The outcomes are expected to be key outcomes for all the SAIs supported and not depending on the strategic priorities of each SAI.

For each SAI outcome, some selected outputs are defined as relevant in general. Not all of these outputs may be chosen in the individual Cooperation agreements.

In Phase 1, a target is to ensure all cooperating SAIs are at level 2 “The Development Level”² as defined by the SAI-3 indicator “Strategic Planning Cycle”. Targets for the percentage of completed plans are also set.

¹ <http://www.intosai.org/issai-executive-summaries/view/article/issai-12-the-value-and-benefits-of-supreme-audit-institutions-making-a-difference-to-the-liv.html>

² „The development level“ means that the feature exists and the SAI has begun developing and implementing relevant strategies and policies, but these are not complete and are not regularly implemented.



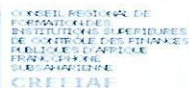
The measuring of progress will be done through the annual reporting of SAI level Projects aggregated to the Annual Programme Report. An external review of the progress, quality and achievements of the Phase 1 will also be carried out.

Table 1 Phase 1 results framework

SAI outcome	Expected outputs	Indicators of goal achievement	Targets
1. Strengthened SAIs strategic management	a. Strategic plans have been developed based on needs assessments and containing core elements for effective performance of the SAI.	SAI-PMF SAI-3 Strategic Planning Cycle	Level 2 as an average by the end of 2019
	b. Operational plans are developed with a clear performance and results orientation, especially an indication of the number of audits to be carried out annually in relation with the SAI mandate and capacities	% of SAIs having a new or updated needs based strategic plan % of SAIs with a new or updated operational plan developed using the partner methodology	80 % by the end of 2019 ³ 80 % by the end of 2019 ⁴
2. SAIs have sufficient, effective and coordinated external support	a. Comprehensive plans for external financial and technical support to strategic plan implementation are developed. The plans show priority projects and contain specific project proposals.	% of SAIs having developed funding proposals linked to their strategic plans	80 % by the end of 2019
	b. SAIs have dedicated staff and responsibility for coordination of external support	% of SAIs having comprehensive support agreements starting in 2020	60 % by the end of 2019
	c. Funding and cooperation agreements established to meet the needs of the Strategic plan implementation document		
3. SAIs lead by example in the areas of gender, inclusion and diversity	a. Gender, inclusion and diversity are considered by the SAIs in the strategic and operational planning process	% of SAIs who have made plans for improvements related to gender, inclusion and diversity	80 % by the end of 2019
		Female representation in the SAI strategic planning team equal to or higher than the proportion of female employees in the SAI	80 % of the partner-SAIs

³ The target has to be reviewed when it is clear how many of the Tier 2 SAIs the Partners will be involved in supporting and the need for new plans This is expected to be clear in mid-2018.

⁴ As number 3.



3 Principles for providing the peer-support

The programme document outlines the principles for providing the support:

1. SAI-led process towards ISSAI compliance
2. Holistic and change oriented approach using the SAI Strategic Management Framework
3. Presence and continuity
4. Peer-to-peer support by experienced resource persons
5. Flexibility and continuous learning
6. Synergies with existing regional programs and resources
7. Active coordination with development partners and alignment with the INTOSAI Donor Cooperation Tier 2 structures
8. Promote gender balance, inclusion and diversity

4 Programme management and division of roles

The support is planned as a programme with SAI level projects. Programme management then refers to the management of the whole Tier 2 provider programme, while project management is about the individual cooperation with SAIs. The following model for programme management is established:

Programme management

- Partnership agreement of IDI, AFROSAI-E and CREFIAT
- Steering Committee and annual meeting
- Programme management team led by IDI with a representative of AFROSAI-E and CREFIAT
- IDI responsible for securing, effective management of, and reporting on the use of, funds
- Organizing external reviews/evaluation and quality assurance

Cooperation agreements with SAIs in AFROSAI-E

- Agreements based on needs of the individual SAI
- Steering Committee and Annual meeting
- Cooperation team with a representative of the SAI and the Peer-team project manager
- Mechanism for management of funds and cooperation with other Development Partners to be considered for each project

Cooperation agreements with SAIs in CREFIAT

- Agreements based on needs of the individual SAI
- Steering Committee and Annual meeting
- Cooperation team with a representative of the SAI and the Peer-team project manager
- Mechanism for management of funds and cooperation with other Development Partners to be considered for each project



IDI will be responsible for programme management which includes the following functions:

- Develop annual plans and reports of the programme as a whole.
- Manage funds for the programme, including efficient and transparent routines, approval, payments and accounting.
- Initiate and ensure coordination of events of several SAIs. The regional organization may have the main responsibility for coordination if such events are done as a part of events organized by the regional organizations.
- Continuous coordination of activities, to inform involved parties and adjust plans.
- Provide templates for agreements, reports, etc.
- Mobilize and retain qualified peers for the project activities.
- Facilitate learning and professional development of providers of support.
- Review SAI level documents as Cooperation agreements and annual reports.
- Coordinate with the INTOSAI Donor Secretariat, the INTOSAI Donor Steering Committee, financial donors and other stakeholders.
- Handle arising issues continuously due to the fragile situations the partner-SAIs are in.

5 Project management and SAI level Cooperation agreements

To clarify the cooperation and ensure commitment, SAI level Cooperation agreements will be entered with each SAI. In these SAI level Cooperation agreements, there will typically be three main partners: The SAI, the regional organization and IDI. It could also be considered to make cooperation agreements involving other partners who will jointly take part in the execution of activities.

Key mechanisms in the cooperation agreements are clear outcomes and outputs, outlining the principles for how the partners will interact and monitoring mechanisms specified such as a Steering Committee and an annual meeting.

The partner-SAI should be in the driving seat in the implementation of activities. Typically, the partner-SAI will be requested to have the following key responsibilities:

- Integrate the project-related activities with the rest of the plans for the office, and ensure plans are linked to the Strategic Plan for enhancing sustainability
- Actively monitor and follow-up on the execution of activities, milestones and expected outputs in the project
- Ensure the availability of adequate staff and their continuity in the areas covered through the project
- Prepare annually a summary of progress of agreed activities and performance compare to intended outputs and indicators. This information should be provided as an integrated part of the SAI performance report, as long as this is possible.
- Invite for annual meetings in due time, and include all Development Partners and eventually Resource-person partners in the annual meeting



- Develop and approve ToRs for specific project activities, such as workshops

A Peer project team will be formed to manage the support to the SAI. The following functions are required for each project to manage SAI level agreements:

- Manage the support activities in a close dialogue with the SAI and development partners
- Coach and retain qualified peers for the project activities
- Advise on annual plans and reports of the programme and project
- Ensure funds are well managed, including efficient and transparent routines, approval, payments and accounting
- Continuous coordination of activities, to inform involved parties and adjust plans
- Coordinate with the Programme management team
- Participate and contribute to learning and professional development of providers of support
- Handle arising issues continuously due to the fragile situations partner-SAIs are in

6 Plans, monitoring and reporting

For monitoring and evaluation of the programme, a steering committee is established where each of the three partners are represented. The committee will be led by the Director General of IDI. It will meet annually to approve the annual report and plans for the project. Monitoring of the project will then be done as a part of the annual reporting and meeting. The steering committee can also meet ad-hoc to discuss the support project and be consulted on arising issues.

The annual meeting is the main decision forum for the Partnership. To prepare for the annual meeting, IDI will provide the main text needed to the annual report as well as a draft work plan for next year for the programme. Key parts of the agenda will include the assessment of the achievements in the passing year and planning for the next year.

The partners have a programme document which outlines more in detail how the partners will carry out the support (appendix 1). The budget and activity plan is updated annually and approved by the Steering committee (appendix 2 – plan and budget for 2018).

7 Management of risks

The Tier 2 SAIs have significant challenges of performance and often an unfavourable environment. Furthermore, working in fragile states involves a risk of making more harm than good due to a complex and stressed situation. The implication is that the support projects will involve high developmental and operational risks, but also reputational risks for the partners.

To deal with the risks, it is critical that the Tier 2 Partners' support is based on a realistic assessment of the Tier 2 Partners' capacity, characteristic of the partner-SAI and the local context.



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Some challenges related to the Tier 2 Partners' capacity to conduct support properly are:

- Availability of resource persons with sufficient experience and personal qualities
- Lack of understanding and adoption to the local context
- Ability to be physically present and continuously clarify misconceptions and unblock issues
- Lack of donor funds for long-term and substantial support to the Tier 2 SAIs

Some challenges related to the Tier 2 SAIs and their environment are:

- SAI leadership commitment
- Weak capacity of project management and coordination
- Lack of SAI independence, weak Parliament and unfavourable external pressure
- Lack of qualified and motivated staff and managers, and lack of incentives for performance
- Lack of physical structures and resources, incl lack of willingness from donors to support the SAIs
- Weak internal financial management and several opportunities for fraud and corruption among staff
- Insecurity, changing conditions and unpredictability

The strategies to handle the risks are set in the programme document. Risks are expected to be regularly monitored by the programme management team and discussed at the annual meeting. Financial management

IDI will be responsible for financial management of the project, including reporting to the financial donor. The other partners commit to provide IDI with key information required for this reporting.

Routines for logistics and financial management will be provided by the IDI.

For per diems, the IDI compensation policy will apply for IDI staff, the AFROSAI-E Subsidization policy⁵ will apply for AFROSAI-E staff and member-SAI representatives, and the CREFIAF policy for per diem will apply for staff and member-SAI representatives.

⁵ This means the OAGS participants will not be entitled to per diems other than eventual meals not provided. However, OAGS participants are entitled to per diems and any other entitlements from any other funding sources, in accordance with policies and rules of the government of the Republic of Somalia or other funding agencies regulations. Please notice that expenses to field work in Somalia for OAGS staff is not covered through this project.



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8 Agreement

As partners we commit to work together to achieve the listed programme outcomes and outputs.

We agree to seek to allocate the required resources and staff for participation in the project.

We agree that any changes to the project outcomes and outputs will be mutually discussed and agreed upon.

We commit to the cooperation principles and requirements as stated in the donor agreement for the programme.

Date: 18 January 2018

CREFIAT  Madam Rose MBAH ACHA FOMUNDAM <i>President of CRR</i>	AFROSAI-E  Mrs Meisie Nkai <i>Chief Executive Officer</i>	INTOSAI Development Initiative (IDI)  Mr Ola Hoem <i>Deputy Director General</i>
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Appendices

Appendix I Programme document

See separate word-file.

Appendix II Detailed work plan and budget

See separate excel file.