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Evaluation of IDI's Bilateral Support 2017-2020

Component 1: Evaluation of Implementation of the GCP Tier 2 strategy

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Foreword

This Evaluation of IDI's Bilateral Support 2017-2020 was commissioned by the INTOSAI-Development Initiative (IDI) on the 31 October 2019 to the Swedish company Professional Management Arne & Barbro Svensson AB. The team for the Evaluation consists of Mr. Arne Svensson (team leader), Dr. Tony Bennett (senior evaluator), Ms. Stina Wærn (senior evaluator) and Ms. Lina Lenefors (internal quality assurance). The authors would like to thank the IDI and its Partners for extensive inputs and support throughout the Evaluation. A number of INTOSAI and donor community representatives also contributed.

This report is dealing with Component 1: Evaluation of Implementation of the GCP Tier 2 strategy. Components 2, 3 and 4 will be reported separately.

The final content of this report remains the responsibility of the authors and does not necessarily reflect the views of the IDI.

Table of Contents

1 EXECUTIVE SUMMARY 5
1.1 The Evaluation 5
1.2 Observations, Analysis and Conclusions 5
1.3 Recommendations 5
2 INTRODUCTION 7
2.1 Background 7
2.2 Purpose of the Evaluation 7
2.3 Evaluation Components 7
2.4 Evaluation Scope 7
2.5 The Evaluation Team 8
2.6 Methodology 8
2.6.1 General Approach 9
2.6.2 Theory of Change 10
2.6.3 The long-term change sought 10
2.6.4 What needs to change and why 11
2.6.5 The context for change 13
2.6.6 How and why a set of activities and outputs will help to stimulate outcomes that contribute to long-term change 14
2.6.7 Design of the Evaluation 18
2.6.8 Evaluation Framework, Evaluation Questions and Justification Criteria 19
2.6.9 Documents and Persons Interviewed 19
2.7 This Report and How to Read it 19
3 RELEVANCE 20
3.1 Observations 20
3.1.1 Global Call for Proposals 20
3.1.2 Roles and responsibilities 21
3.1.3 Capability statements 23
3.1.4 Request for expressions of interest 24
3.1.5 Process and Criteria for selection of challenged SAIs 25
3.2 Analysis and Conclusions 31
4 EFFICIENCY AND EFFECTIVENESS 34
4.1 Observations 34
4.1.1 Communication and involvement 34
4.1.2 Training and guidance activities 35
4.1.3 The Project Support Groups 36
4.2 Analysis and Conclusions 40
5 PARTNERSHIPS 42

5.1 Observations 42
5.2 Analysis and Conclusions.....44

Annexes

Annex 1 Terms of Reference (separate document)
Annex 2 Inception Report (separate document)
Annex 3 Persons Interviewed and Consulted
Annex 4 Materials Reviewed and Cited
Annex 5 Acronyms and Abbreviations

1 Executive Summary

1.1 The Evaluation

The background to IDI´s Bilateral Work as well as the background to each Component is described in the ToR (Appendix 1) and will not be repeated here.

In this evaluation of IDI's Bilateral Support 2017-2020 each Component is reported separately. This is the report for Component 1: Evaluation of Implementation of the GCP Tier 2 strategy.

The evaluation work is limited to a total of 8 working days from Inception to Final report next summer.

1.2 Observations, Analysis and Conclusions

Nine SAIs are partners and beneficiary institutions as they have been selected for the Global Call for Proposals (GCP) Tier 2. These SAIs are in the Democratic Republic of the Congo (DRC), Madagascar, Guinea-Conakry, Togo and Niger (French-speaking, CREFIAF members), and Eritrea, Zimbabwe, Sierra Leone and The Gambia (English speaking, AFROSAI-E members).

IDI, AFROSAI-E and CREFIAF have established a partnership to support the SAIs included in the GCP Tier 2.

Our conclusion is that GCP Tier 2 was a relevant and effective response to kick-start capacity development support in SAIs in challenging environments, considered at risk of getting left behind. It could be replicated with two adjustments: (1) The process should aim at selecting 1-2 SAIs in each region and (2) the likelihood of SAI reform should be included among the criteria.

The SAIs are leading the reform process. Some SAIs are still facing challenges in getting their Project Support Groups off the ground and effectively functioning.

1.3 Recommendations

In summary, the Evaluation Team has the following recommendations:

- The GCP Tier 2 process should be replicated with the aim of selecting 1-2 SAIs in each region next time.
- The likelihood of reform should be included among the criteria so as to improve the likelihood of external project funding.
- That the SAIs are leading the reform process is a very important concept that should be underlined in the dialogue with all stakeholders.
- Communication should be improved in a future GCP Tier 2 by the involvement of regional and sub-regional bodies from the beginning of the process.
- In a future GCP Tier 2 the documentation from PAP-APP could be used to give the SAIs a better idea of what the reform process and the support means in practice.
- Support to partners at the regional and sub-regional level should be considered based on needs analysis.

- Issues regarding communication infrastructure and using ICT tools should be addressed early in the future GCP Tier 2 processes.
- Future GCP Tier 2 processes should allocate more resources to share experience and lessons from similar processes and build understanding among the peers and managers on concepts, approaches and tools.
- Future GCP Tier 2 processes should not be separated from the implementation programme as has been the case with the PAP-APP programme. Instead the reform process should be handled as several phases within the same process.
- For future GCP Tier 2 processes, it should be considered to provide more initial support and training for targeted SAIs than was delivered this time.
- In future GCP Tier 2 processes, Project Support Groups (PSGs) should be considered as one tool for stakeholder coordination. However, alternative approaches should be used in countries where a PSG is not practicable. Alternatives include bilateral discussions, regular reporting of SAI plans to all interested Development Partners (DP), and co-option of DP representatives onto annual project review meetings.

2 Introduction

2.1 Background

The background to IDI´s Bilateral Work as well as the background to each Component is described in the ToR (Appendix 1) and will not be repeated here.

2.2 Purpose of the Evaluation

The terms of reference state the following two purposes:

1. To strengthen the future selection, design and implementation of IDI's bilateral support and strengthen IDI's bilateral policy (i.e. *Lessons learned exercise*)
2. Investigate and report on whether IDI's bilateral support contributed to the defined target outputs/outcomes/goals (i.e. *Outcome evaluation*)

2.3 Evaluation Components

IDI considers it will be more efficient and useful to evaluate its different bilateral support initiatives together, as far as possible. This will enable lessons from different initiatives to be synthesised to inform lessons for IDI's overall delivery of its bilateral portfolio and provide feedback on its Bilateral policy. IDI therefore wishes to commission an evaluation of support connected to or provided under IDI's bilateral policy, covering the following four components:

I. Implementation of the GCP Tier 2 strategy

II. Accelerated Peer-Support Partnership Programme

III. Support to NAC South Sudan

IV. Synthesis of findings and lessons for implementation of IDI's bilateral policy

Component 1 relates to the GCP, which is under the governance of the INTOSAI-Donor Cooperation (IDC). The IDC was not required to follow the IDI Bilateral Policy, though it was designed with similar principles in mind.

Components 2-4 fall under IDI's Bilateral Policy, which provides a common framework.

IDI would like a single final report of the results from all four components. However, it is important for IDI's stakeholders that there are clearly separated findings, conclusions and recommendations relating to each of the above components. Thus, each component is reported separately. This is the report for Component 1.

2.4 Evaluation Scope

Broadly, IDI expects the evaluation to be able to answer the following high-level questions:

- Whether GCP Tier 2 was a relevant and effective response to kick-start capacity development support in SAIs in challenging environments, considered at risk of getting left behind – and whether it could be replicated as is, or is in need of adjustment?
- To what extent have country-level project support groups been established and maintained in GCP Tier 2 countries, and how effective are they?

- Whether the PAP-APP programme has succeeded in providing initial support to Tier 2 SAIs to assess their performance, develop SAI-led strategic plans and formulate needs-based proposals – and whether any enhanced SAI capacity in these areas is sustainable?
- Whether it seems likely that funding and peer support will be mobilized to meet the identified needs of Tier 2 SAIs?
- Whether the partnership established for PAP-APP implementation was appropriate and helped deliver high quality support and results, as well as facilitating learning between the partners?
- Whether the decision to provide bilateral support to NAC South Sudan – rather than another SAI – was consistent with IDI's bilateral policy and overall strategy?
- Whether the level of ambition of IDI's support in South Sudan was appropriate, and whether expected results have been achieved and are sustainable?
- Whether IDI's bilateral support has been delivered in line with IDI's bilateral policy – and whether there is a need to adjust the bilateral policy to reflect results to date and lessons learned?

The evaluation scope comprises the four components. For the first component the evaluation has explored the following broad issues:

Component 1: Evaluation of Implementation of the GCP Tier 2 strategy

- Process used to select the most relevant SAIs for support under GCP Tier 2
- Implementation of the initiative by the INTOSAI-Donor Secretariat, including its internal management, monitoring and reporting
- Success or otherwise of initiating country-level project support groups
- Success or otherwise of mobilizing financial support and providers of support for GCP Tier 2

2.5 The Evaluation Team

INTOSAI Development Initiative (IDI) has on 31 October 2019 commissioned the Swedish management consultancy company Professional Management Arne & Barbro Svensson AB to carry out the Evaluation. The Evaluation Team comprises Mr. Arne Svensson (team leader), Dr. Tony Bennett and Ms. Stina Wærn. QA has been executed by Ms. Lina Lenefors.

2.6 Methodology

The ToR states the type of study to be conducted and the areas that should be studied. In order to ensure the full exploration of all the elements underlying the ToR, the Evaluation Team has in the Inception Report (Appendix 2) detailed for each assignment element the sources of information including the written documentation that is requested and the verification method that will be used.

The Draft Inception Report was submitted to IDI on 18 November 2019 for comments. Comments were received 2 December 2019. The Final Inception Report was approved on 10 December 2019. Thus, the evaluation of Component 1 has to some extent been carried out in parallel to the dialogue on the Inception Report.

2.6.1 General Approach

For IDI, the implicit theory of change (ToC)underlying the approach in its Bilateral Policy is crucial, so it is essential that the evaluation approach (re)formulates and tests the (ToC). A proposed ToC – common across all components – to support the evaluation has been developed as part of the Inception report, for confirmation by IDI before its application. The ToC is described in sub-section 2.6.2

The essence of a ToC approach is the belief that the potential for impact is enhanced through an explicit understanding of:

- the long-term change sought – a goal, typically a higher order development outcome;
- what needs to change and why;
- the context for change and others active in it, dynamics in the context; and,
- how and why a set of activities and outputs will help to stimulate outcomes that contribute to long-term change.

A ToC documents the causal chain from inputs to outcomes, with an explicit analysis of the assumptions underlying the theory. Different causal paths and major external factors influencing outcomes are identified. A theory-based evaluation design tests the validity of these assumptions and the various links in the chain are analysed using a variety of methods, building up an argument as to whether the (implicit) theory has been realized in practice. Evidence is built up as to whether change occurred through the expected mechanisms, to provide evidence as to whether the initiative contributed to change at the purpose level.

We believe that a ToC approach could add significant value to evaluations because it will help more clearly define and set out the contribution and 'sphere of influence'. A ToC approach recognizes that change is emergent, complicated, messy and that causes are not always obvious, linear and direct. Such an approach provides a detailed, diagrammatic means to understanding and testing how multiple intermediate steps along an impact pathway contribute to the ultimate long-term change sought. In this regard, theories of change complement and add analytical depth to an understanding of a programme and help stakeholders to identify and make transparent the intuitive or unspoken assumptions linking an intervention to its anticipated impact.

At the same time, evaluations must take seriously the issue of context specificity. Thus, in addressing the question of relevance, the evaluation will consider what steps are taken to ensure that assumptions about interventions and anticipated impact are calibrated to fit context-specific opportunities, constraints and needs. Integrating context specific political analysis throughout the life of the evaluation process will contribute to illustrating gaps in the knowledge, synergies and tensions between underlying assumptions of change underpinning interventions and context-specific realities.

Based on the analytical framework above we have developed an evaluation framework in which we have structured the evaluation questions together with the judgement criteria we intend to use. That also illustrates the data collection methods we plan to use to collect the evidence.

As part of our rigorous evaluation design we use evaluation frameworks as a standard tool. We find them useful for two reasons. (a) They provide an effective way of structuring issues, questions, indicators and methods in a comprehensive way. (b) They are also useful as a tool to present the issues and questions to be covered by this evaluation to stakeholders, thus enabling informed discussion around focus and potential gaps.

Quality assurance is embedded into our practices and is systematically built into our approach to this assignment.

2.6.2 Theory of Change

The essence of a theory of change (ToC) approach is the belief that the potential for impact is enhanced through an explicit understanding of:

1. the long-term change sought – a goal, typically a higher order development outcome;
2. what needs to change and why;
3. the context for change; and,
4. how and why a set of activities and outputs will help to stimulate outcomes that contribute to long-term change.

A ToC documents the causal chain from inputs to outcomes, with an explicit analysis of the assumptions underlying the theory. Different causal paths and major external factors influencing outcomes are identified. A theory-based evaluation design tests the validity of these assumptions and the various links in the chain are analysed using a variety of methods, building up an argument as to whether the (implicit) theory has been realized in practice. Evidence is built up as to whether change occurred through the expected mechanisms, to provide evidence as to whether the initiative contributed to change at the purpose level.

Normally the ToC is a section of the Programme document for an intervention. However, there is no explicit ToC underlying the approach in the IDIs Bilateral Policy. Therefore, the Evaluation team is requested to formulate a ToC based on the implicit assumptions that could be derived from analysis and statements in the IDIs Bilateral Policy. This proposed ToC has been developed by the Evaluation Team as part of the inception report.

We have in the Inception Phase studied the documents that have been provided by IDI and tried our best to formulate the implicit ToC that might have been at hand at the time when the Bilateral Policy was drafted. However, over the years that have passed since then a number of changes have been made, among others in the SAI Strategic Management Framework. Also, the perception of how change management should be practised in the targeted countries seems to have changed.

In this section we have proposed an implicit ToC – common across all components – to support the evaluation. The generic ToC is illustrated in Figure 3 in sub-section 2.6.6 below.
We would like to underline that, as there is no ToC formulated in the Bilateral Policy, what we present here is our understanding of the assumptions. Others may have other interpretations. Therefore, we have also in this section provided the main reasons for how and why we have come to our conclusion. We take the four components of the ToC -approach outlined above in order in the sub-sections below.

2.6.3 The long-term change sought

The point of departure for any development programme should be the goal for the intervention; typically, a higher order development outcome.

In general terms the Bilateral Policy and other documentation the Evaluation Team has been provided give a consistent overall description of the reasons for strengthening the SAIs' capacity. SAIs are key stakeholders in implementing the Sustainable Development Goals (SDGs). SAIs lead by example as effective, accountable and inclusive institutions, using their audits to highlight opportunities for public sector entities to improve their service delivery to citizens. In addition, SAIs are key partners for development organisations that channel their funds through developing countries' government systems. SAIs help these organisations manage their fiduciary and

development effectiveness risks. Citizens, governments and development partners all benefit from stronger SAIs.

One principle that is guiding IDI's bilateral programmes is according to the IDI Bilateral Policy 2017 "*holistic and change oriented approach using the SAI Strategic Management Framework*". Therefore, the long-term change that is sought would be the SAIs contribution to impact according to the SAI Strategic Management Framework.

The most recent formulation of the development outcome is the following definition of the SAIs' contribution to impact: "*SAIs making a difference in the quality of public sector governance and service delivery for the value and benefit of citizens*" (SAI Strategic Management Framework in IDI Strategic Plan 2019-2023).

In the SAI Strategic Management Framework in the IDI Bilateral Policy 2017 the development outcome is formulated differently: "*Value and benefits delivered by contributing to Sustainable Development Goals*".

There is no documented explanation why the SAI Strategic Management Framework has been changed between IDI Bilateral Policy 2017 and IDI Strategic Plan 2019-2023.

The overall objective for PAP-APP is *"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."* This formulation is rather consistent with the formulation in IDI Strategic Plan 2019-2023. However, *"in line with ISSAI 12"* is added in the overall objective for PAP-APP.

2.6.4 What needs to change and why

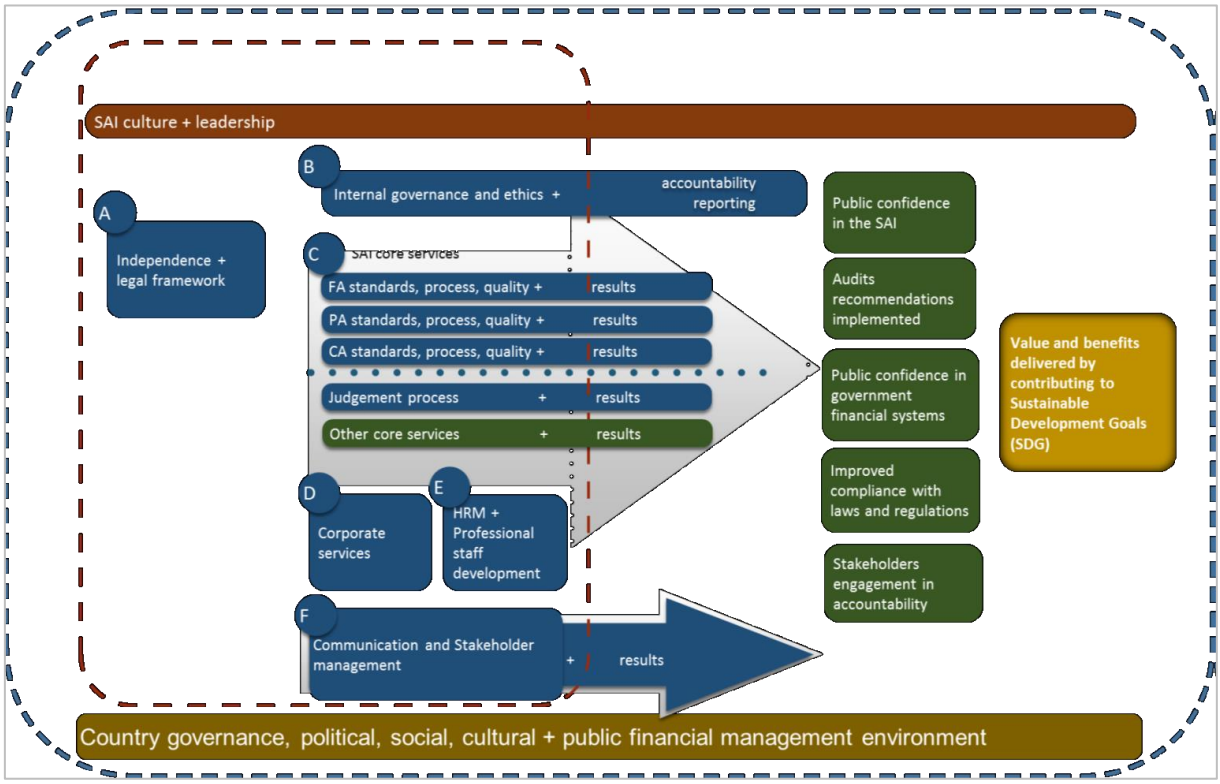
The SAI Strategic Management Framework in figure 1 below holistically covers the factors contributing to SAI outcomes and impact. IDI will use this framework in all partnerships as a fundament for understanding the SAI and prioritizing support. The domains entail the institutional capacity, organizational capacity and professional capacity of a SAI. These three capacity dimensions are mutually dependent.

Development of institutional capacity is tied to the SAI's legal framework, leadership and ability to mitigate risks and utilize opportunities in the political landscape. Development of organizational capacity refers to effective audit processes and support services, as well as management systems and organizational culture. Development of professional staff capacity is linked to knowledge, skills and attitudes among the employees at all levels.

The components of an effective, inclusive and accountable SAI are shown below in IDI's SAI Strategic Management Framework. Six domains[1] (A-F in the figure) of SAI capacity and performance collectively contribute to the SAI outcomes and the SAI's role in improving the lives of citizens.

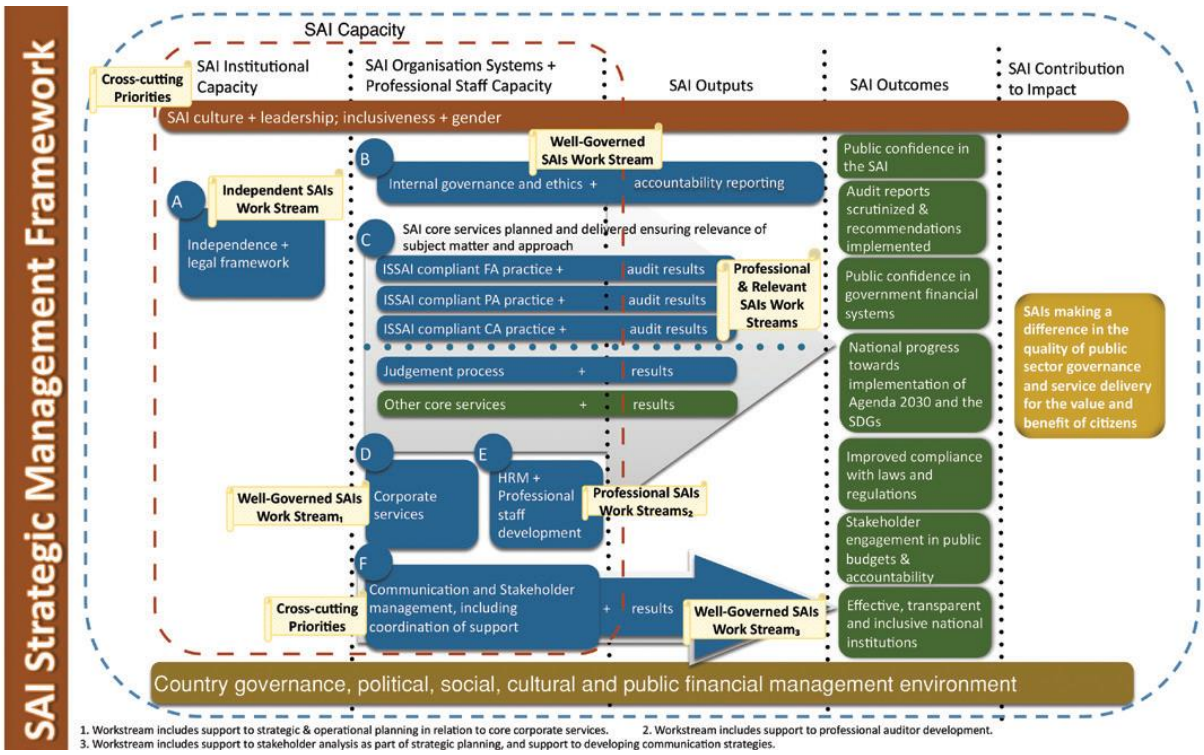
[1] These domains are aligned with the SAI Performance Measurement Framework (SAI PMF), which provides a basis for assessing SAI needs and measuring the performance of SAIs over time, based on the ISSAIs and other international good practices.

Figure 1: SAI Strategic Management Framework (from IDI Bilateral Policy 2017)



The SAI Strategic Management Framework has been modified in the IDI Strategic Plan 2019-2023. All IDI work is ultimately geared to enhancing the capacity and performance of SAIs in developing countries based on this model.

Figure 2: SAI Strategic Management Framework (from IDI Strategic Plan 2019-2023)



2.6.5 The context for change

IDI's bilateral programmes are according to the IDI Bilateral Policy 2017 guided by the following principles:

- Partner-driven process towards ISSAI compliance
- Holistic and change oriented approach using the SAI Strategic Management Framework
- Peer-to-peer support by experienced resource persons
- Presence and continuity
- Partnerships and active coordination with INTOSAI regions and development partners
- Flexibility and continuous learning
- Management of risks

The design of the Bilateral support programme specifically underlines the importance of having tailored country project designs. Each Head of SAI is the owner of the project to support the SAI and, thus, is empowered to adjust the design of the project and cooperation agreement to the local context for change.

The generic ToC in sub-section 2.6.6 show the causal relation between components when you want to improve the impact of SAIs. For the purpose of this evaluation it was requested to provide one ToC common across all components. The specific ToC for each SAI must be drafted in the Programme Document for the specific support to that SAI and be based on the specific context in the country.

The principles guiding IDI Bilateral Policy 2017 are based on IDI's core principles and service delivery model, as well as the following key success factors in capacity development[2]:

Desirable for effective capacity development in general

- Local leadership and the partner's capacity to dedicate time and commitment is essential.
- Local ownership includes ownership of program approach, design and pace of implementation.
- A strategy of long-term engagement, but with 'quick wins' early in the life of the capacity development process.
- Capacity assessments and context analysis are important for prioritizing interventions.
- Adaptation to the local context.
- Need to consider sustainability and reinforcement of endogenous capacity.
- Risk analysis and mitigation.
- Flexibility in design and budget to enable opportunities to be seized and unforeseeable challenges to be addressed.
- Synchronicity between programme and political cycles is important. Pay attention to the political dimension of sequencing activities and outputs.
- Coordination and collaboration among partners.

[2] From the Bilateral Policy, Table 1, Lessons learned of capacity development in general and fragile states specifically.

Special concerns for capacity development in fragile states[3]

- Limited capacity to build on. Often not simply rebuilding but creating new capacities.
- Pressure to restore, start or upgrade services quickly.
- Little "margin of error" (e.g. lack of trust and social capital, institutional resilience, etc.).
- Hyper-politicized environment.
- More urgent need for synchronicity between program and political cycle (e.g. elections, peace agreement, foreseeable political development).
- Limited external capacities have higher influence (e.g. poor and insecure road infrastructure, non-existing PFM system across government).
- The needs assessment should be light and focused.
- Contextual analysis is a must (e.g. political economic, conflict analysis).
- Longer timeframe needed.
- Management of expectations.
- Favour simple, direct approaches over large, complex strategies.
- Political savvy and diplomatic skills are important

In drafting the country-specific ToC these principles for capacity development should be considered and the project design should be adjusted accordingly. This will lead to conclusions on how and why a set of activities and outputs will help to stimulate outcomes that contribute to long-term change. This is discussed in next sub-section.

2.6.6 How and why a set of activities and outputs will help to stimulate outcomes that contribute to long-term change

IDI´s Bilateral Policy addresses the urgent need to support SAIs throughout the world, particularly in the context of accountability, transparency and good governance challenges. But, needless to say, a policy will not per se lead to any changes if not supported by activities and outputs that will help to stimulate outcomes that contribute to long-term change.

One assumption in the Bilateral Policy is that development partners and SAIs are fully supportive of IDI's mandate and have willingness and high potential to substantially increase their contributions to forthcoming IDI´s Bilateral Support Programmes.

INTOSAI 2013 endorsed an expansion of IDI's mandate to include bilateral support from 2014 onwards. The term bilateral support is used for cases where IDI provides support uniquely tailored to a specific SAI, as opposed to traditional IDI global and regional initiatives which support large numbers of SAIs to tackle specific issues. Support is provided in a partnership led by IDI, with others such as INTOSAI regional bodies and peer SAIs.

The justification for IDI´s engagement in bilateral support is the need to work more with support to the most challenged SAIs. Therefore, IDI´s Bilateral Support is focused on Empowering SAIs in

[3] Fragility is a contested concept. The evaluation aligns to vocabulary used across the international development community where entities, such as OECD, UN and World Bank use "fragile" to describe conditions that make for particularly challenging circumstances in developing countries. Traditionally, the donor community has defined fragility in terms of instability (political settlements or control of violence), but it might be useful to apply the broader definition proposed by the OECD that includes economic, societal and environmental fragility. For SAIs, fragile situations may encompass different factors—from a lack of trained staff to difficulties in following an audit trail.

politically unstable and challenging environments to enhance their capacity and to improve their performance.

IDI is of the opinion that support to these SAIs requires a different approach. The IDI support is supposed to be based on demand and takes its starting point from SAI needs and existing conditions. IDI and its project partners should act as colleagues and discussion partners that base the support on the needs and opportunities expressed by the partner SAIs, rather than coming in with predefined solutions and approaches. The partners assist SAIs over 1-2 years leading to project proposals built on SAI-led strategic and operation plans, and cooperation agreements to provide long-term support. Such an approach is assumed to enhance ownership and sustainability. Also, it should ensure necessary adjustments to the local context and enable IDI to "do no harm" in a fragile and challenging context.

Following some initial small pilot projects, the IDI Board approved IDI's Bilateral Policy in March 2017. Since then, IDI has engaged in the following bilateral support initiatives:

- Peer support to National Audit Chamber (NAC) South Sudan 2017-20 (funded by the Norwegian Ministry of Foreign Affairs – South Sudan Embassy) (Initial budget 3,8m NOK)
- Peer Support to the Office of the Auditor General (OAG) in Somalia 2018-20 (funded by the Norwegian Ministry of Foreign Affairs – Nairobi Embassy) (Initial budget 5,1m NOK)
- Accelerated Peer-Support Partnership Programme (PAP-APP), Phase 1, 2018-20 (funded by the Austrian Development Agency and Ministry of Foreign Affairs Iceland (Initial budget 13,1m NOK. MFA France and DFID came in as additional donors in 2019.)

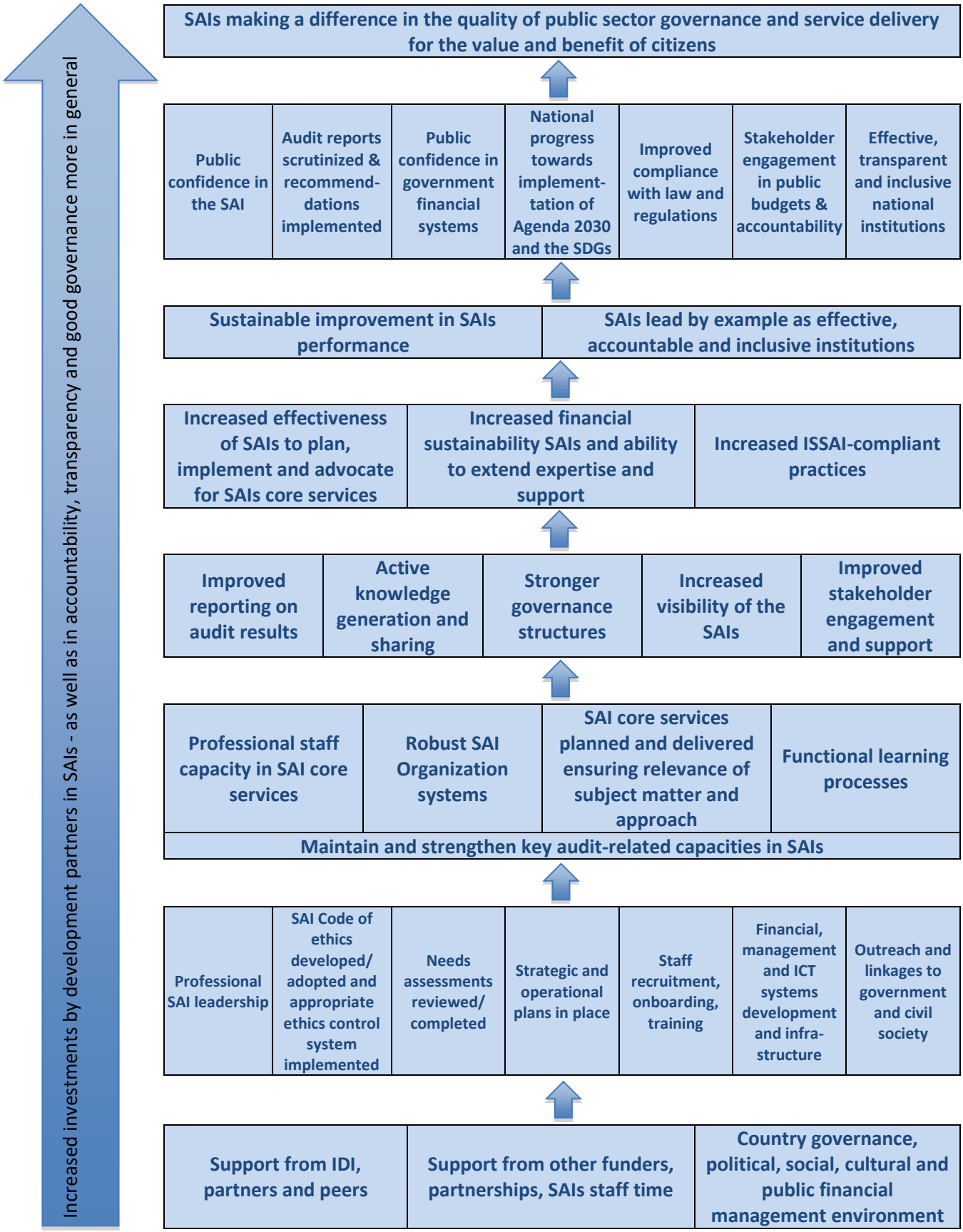
The PAP-APP initiative was developed by a partnership of IDI, AFROSAI-E and CREFIAF to support the SAIs operating in nine challenging environments which were identified under the Global Call for Proposals (GCP) Tier 2. GCP Tier 2 was led by a small committee of volunteers from INTOSAI and Donor members of the INTOSAI-Donor Cooperation, supported by the INTOSAI-Donor Secretariat in IDI. The Overall Objective of the PAP-APP is to empower the 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[4].

Figure 3 illustrates the ToC for IDI´s Bilateral Support 2017-2020[5]. However, SAI Strategic Management Framework has been modified in the IDI Strategic Plan 2019-2023. When the wording is different in IDI Strategic Plan 2019-2023 compared with IDI´s Bilateral Support 2017-2020 we have used the latest version as this is supposed to guide the activities from 2019. It would be confusing to go back to an old formulation now.

[4] ISSAI 12 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; and Being a model organisation through leading by example.

[5] The figure is drafted by the Evaluator to be confirmed by IDI during the Inception Phase before its application.

Figure 3: IDI´s Bilateral Support 2017-2020: Theory of Change



IDI's support should to the extent possible be aligned to the strategies and plans of the partner-SAI. If the SAI does not have an updated needs assessment and strategic plan, IDI supports the SAI in developing these. The SAI PMF and the IDI model for strategic planning are useful resources for this process. In some contexts, it is considered to recommend a light form of needs assessment and use a simple format for the strategic plan adapted to the capacity of the partner-SAI.

To maximize the value of the support, IDI seeks partnerships with INTOSAI regions, neighbouring SAIs, donors and other providers of support. A partnership between IDI and relevant INTOSAI regional bodies ensures the support is well coordinated with regional activities as well as benefiting the network and competencies available within the regions.

The ISSAIs constitute the best practice for how SAIs should conduct their audit work and serve as guidelines for identifying areas relevant for support. However, in supporting SAIs in challenging contexts, it is important to take a phased approach to ISSAI implementation. Similarly, it is important to develop a critical mass of staff that are able to use the ISSAIs and obtain both an understanding and commitment of top management to gradual ISSAI implementation.

The IDI promotes a holistic approach to SAI capacity development. The SAI Strategic Management Framework defines major domains of a SAI which collectively influence its performance. A bilateral cooperation will not necessarily involve support in all domains, but the framework is a fundament for discussions on which capacities of a SAI must be considered and strengthened.

How the support can contribute to change, and which preconditions must be in place to achieve these goals, must be stipulated in the ToC for each country. The SAI Strategic Management framework has been used to develop the generic ToC for the bilateral support in this section. A ToC is a description of how and why a desired change is expected to happen in a particular context. Therefore, the ToC must be adjusted to the situation in each country. It is a mapping exercise, where the start point is the desired long-term goals and then works back from these to identify all the conditions that must be in place for the goals to occur, including how these conditions relate to one another causally. Thus, close dialogue with the partner SAI is necessary to determine which preconditions must be in place in order to bring about change. These parameters may include factors that partners exert some control over, but also factors that fall outside the sphere that a SAI (at least in the short to intermediate time) can influence, such as the legal framework. IDI provides support in areas where it has reasonable assurances that improvements in SAI outcomes will take place.[6] As an organization supporting all SAIs in developing countries, IDI is prepared to support SAIs in unpromising environments where major improvements only can be expected in the long run. In environments with very limited national support for strengthening of the SAI, the support of IDI may be directed towards empowerment of the SAI leadership, to believe in reform success, create national awareness of the potential role of the SAI, mobilize support of partners and create a momentum for change. The SAI can, where feasible, be supported to develop partnerships with the donor community, civil society, media and academia, as well as with parliamentarians and political parties. In addition to creating partnerships, a strategy for SAIs in unpromising environments may be to carry out strategic audits that clearly demonstrate the value and benefits of the SAI, such as in areas of service delivery. A support strategy of IDI could be to strengthen professional and organizational capacities of the SAI where these can lead to audits raising the respect for the SAI and increasing the prospects for reform.

[6] There are, however, exceptions where the objective is more about keeping the SAI alive – making sure it doesn't go backwards in a very difficult environment. In those cases, the project objective may be capacity maintenance and lifeline support, as defined under the IDI Bilateral Policy.

Often capacity development interventions can be linked to the execution and reporting of concrete audits. This means providing support for tasks that are part of the SAI's core activities. Completion of audits could ensure "quick wins" in the cooperation and thereby contribute to the achievement of significant longer-term capacity changes.

2.6.7 Design of the Evaluation

The evaluation will be conducted as per international standards. Our approach has been designed in accordance with standards for ensuring quality evaluation processes and products as detailed in OECD/DAC's Evaluation Quality Standards for development evaluations and the Independent Evaluation Group's Principles and Standards for Evaluating Global and Regional Partnership Programs as references. We also adhere to the International Framework Good Statistical Practice.

We will use a suitable mix of formative vs summative assessment techniques for this evaluation. Since one purpose of the evaluation is to strengthen the future selection, design and implementation of IDI's bilateral support and strengthen IDI's bilateral policy (i.e. *Lessons learned exercise)*, a formative approach will be relevant. The other purpose is to investigate and report on whether IDI's bilateral support contributed to the defined target outputs/outcomes/goals (i.e. *Outcome evaluation)*. For this purpose, a summative approach will be required. We have noted that this is an Outcome evaluation and not an Impact evaluation. IDI considers it too early to assess impact in this evaluation. We agree.

In order to execute the evaluation we will adopt a participatory approach and therefore anticipate that our staff will, as has been the case with similar evaluations that we have carried out at the request of IDI and SNAO among others, have a close dialogue with the Client and the stakeholders from the design to the conduct of this evaluation. We will implement a design based on a process that ensures regular consultation and an extensive two-way feedback. IDI personnel are invited to participate in the work of the Evaluation Team, when appropriate and when they choose to.

In the Inception report we have proposed an evaluation approach and elaborated on the design and plan for the Evaluation. The Inception Report includes the ToC and the evaluation criteria and questions to ensure the evaluation purpose is met. While a broad range of possible evaluation questions are provided in the ToR, the inception report and discussions on this is key to focusing on the most important matters to use the evaluation resources effectively. After the approval of the Inception report 2019-12-09 we have conducted the evaluation as detailed in the work- and time plan, mindful of the specified timetable for deliverables. During the evaluation process, we will give feedback and discuss the initial observations/findings with IDI.

Planning of the assignment is a transparent process with structured meetings carefully planned within a set timeframe. We will consult with stakeholders at an early stage of the assignment to identify their availability thus ensuring that the methodology and schedule can be flexibly implemented by accounting for realities on the ground in order to minimize delays and misconceptions around the assignment.

In the Inception report we have further developed the evaluation questions. The Team has also developed checklists, with semi-structured open-ended questions based on the Evaluation Framework and the evaluation questions. Specific questionnaires have been drafted for the different components and these questionnaires have also been modified slightly to take account of different positions and responsibilities within IDI and SAIs and different perspectives of major stakeholders.

2.6.8 Evaluation Framework, Evaluation Questions and Justification Criteria

The Evaluation Framework, Evaluation Questions and Justification Criteria are detailed in the Inception Report (Appendix 2).

2.6.9 Documents and Persons Interviewed

Evidence for the Evaluation has been obtained through document reviews and interviews with key external and internal stakeholders, such as IDI staff, partners and other relevant stakeholders to gather evidence on the work and reporting in order to assess the progress on implementing the strategies and achieving the objectives of the IDI's Bilateral Support 2017-2020.

Interviews with key external and internal stakeholders will be carried out for all components. The selection of interviewees was discussed at the meetings at IDI in Oslo 2019-11-04. Proposed interviewees for each component were attached to the Inception report. The Evaluation Team has identified approximately 80 persons to be invited to share their opinions and ideas by interview out of which more than 40 are on two or more components. For component 1 approximately 35 persons were identified and informed about the Evaluation by the IDI. The Team sent them two emails asking for time slots for interview and the IDI sent out a reminder. In total 21 persons were able to allocate time for an interview and were interviewed during the period of 21 November – 6 December 2019.

The evaluation has involved:
(1) desk study and analysis (review of relevant project documents);
(2) face-to-face meetings with IDI-based stakeholders;
(3) Interviews with IDSC Leadership;
(4) Interviews with Staff at IDI;
(5) Interviews with Staff at AFROSAI-E and CREFIAF who partner with IDI for delivery;
(6) Interviews with Funding Donors;
(8) Interviews with SAIs receiving support
(9) Interviews with representatives of the donor community
(10) Draft report to IDI for comments

A list of persons interviewed is attached (Annex 3). These interviews offered an invaluable insight on different aspects of the Cooperation. A list of documents reviewed is attached (Annex 4).

2.7 This Report and How to Read it

The findings, preliminary conclusions and preliminary recommendations was presented in a First Draft Report that was submitted to the IDI on 13 December 2019 for comments. Based on comments from IDI on 20 January 2020 this Second Draft Report was presented on the 28 January 2020.

This Draft Report is divided into five sections as follows:

- The Executive Summary in section ONE contains the overall conclusions and the recommendations.
- Section TWO is introductory.
- Section THREE is concerned with the evaluation questions on relevance
- Section FOUR assesses efficiency and effectiveness
- Section FIVE focuses on the evaluation questions on partnerships

The various sections of the Report answer questions pertinent to the overall purpose of the Evaluation and the elements stipulated therein. At the end of each section the Evaluation Team has

summarized the analyses and drawn some conclusions. Based on the conclusions, the Evaluation Team provides recommendations at the end of the summary.

3 Relevance

In this section the Evaluation Team has assessed the following evaluation questions:

- Was GCP Tier 2 relevant to the needs and priorities of the INTOSAI and Donor communities?
- Was the process and criteria for selecting SAIs for Tier 2 appropriate, and how might this be adjusted for a future Tier 2?

3.1 Observations

3.1.1 Global Call for Proposals

The Global Call for Proposals (GCP) is a program that helps SAIs in developing countries enhance their capacity and performance. Through the GCP, any eligible SAI and INTOSAI body can submit capacity development funding proposals at the country, regional and global levels. The INTOSAI Donor-Cooperation will then work with the applicant in an effort to match these proposals with donor and/or INTOSAI funding.

The GCP is currently in its third round. In the IDI Bilateral Policy (March 2017), Tier 2 of the Global Call for Proposals covers SAIs in fragile situations and other SAIs facing significant development challenges. This is intended to ensure that IDI fulfils its mandate of strengthening SAIs in all developing countries by an increased focus on SAIs in fragile situations (as defined by OECD and listed and monitored by the World Bank), and others facing significant development challenges, which might otherwise be in danger of being left behind.

Given the poor performance of many SAIs in developing countries and high demand for support from IDI and other sources, on one hand, and limited IDI resources on the other, there have to be clear criteria for allocation of IDI resources.

23 donor agencies signed the 2009 Memorandum of Understanding (MoU) that established the INTOSAI Donor Cooperation. They agreed to five principles based on the Paris Declaration of 2005. The GCP operates according to the principles outlined in the INTOSAI-Donor Cooperation's MoU, namely that projects will be SAI-led and that donor support should be harmonized and coordinated according to the SAI's strategic plan.

Another principle was that donors would endeavour to mobilise additional resources to develop and implement SAI plans. However, this was not a commitment: at the most, it was a statement of general intention. Donors and other resourced organisations have their own mandates and their own allocation criteria.

Strategic Purpose and Outcomes[7]

The overarching purpose of the ***implementation of the GCP*** as envisaged in this strategy is ***sustainable improvement in SAI performance.*** With improved capacity and performance, ***the SAIs will increase their capacity to promote accountability, transparency and good governance*** and make a difference in the lives of citizens.

[7] The GCP Strategy 2017-19

***Outcome 1**: More effective Country-level SAI Capacity Development, due to principles of projects being SAI led, based on needs, linked to strategic planning and coordinated with other support projects.*

***Outcome 2**: Scaled-up capacity development support to SAIs, especially the most challenged SAIs*

This led to development of a two-tier approach, as follows:

1st Tier[8]: an inclusive rolling process, where applicants could send in draft concept notes, receive feedback from the Secretariat and submit final concept notes at any time, in accordance with the MOU principles. Final concept notes would be shared with potential providers of support on a rolling basis, complemented by batching and circulation twice a year.

2nd Tier: target a smaller group of the most challenged SAIs, which are most in need of scaled-up and strengthened support. A Tier 2 Committee was established to oversee the process and identify the target group. The target SAIs were not expected to send in ready proposals to the GCP. The SAIs, funders and potential providers of support would together develop sound projects, based on needs assessments and ensuring adherence to the principles of the INTOSAI-Donor MoU.

The conceptual design of Tier 2 is illustrated in a diagram in Appendix 1. This component of the evaluation is focused on Tier 2 only, specifically the selection of SAIs, the kick-off workshops and the establishment and follow-up of project support groups. Implementation of support to the participating SAIs is evaluated under component 2 (evaluation of PAP-APP).

3.1.2 Roles and responsibilities

The approach for the GCP is based on the principles of the 2009 MoU that established the INTOSAI Donor Cooperation (IDC).

The GCP Strategy was developed in 2016 by a small task force under the IDC and approved by its Steering Committee in 2017. The IDI Bilateral Policy (IBP) was developed at the same time and published in March 2017. Formally, the GCP Strategy is not subject to the IBP, but there is no substantive difference in principles.

Under the IBP 2017, IDI may take on different roles to support SAIs:

- **Broker role** – short term: Support SAIs in managing their capacity development and prepare the way for additional support (e.g. GCP Tier 2 and PAP-APP phase 1).
- **Capacity maintenance and lifeline support** – short and medium term: IDI provides support on a limited scale to SAIs operating in particularly unstable and unpromising environments as a means of maintaining competence within the SAI until the situation improves (e.g. NAC South Sudan).
- **Specialized capacity development provider** – short and medium term: IDI supports the implementation of specific strategic priorities of the SAI where IDI has comparative competencies, typically in areas where IDI has carried out a regional or global programme (E.g. support to strategic management under PAP-APP phase 1, support to OAG Somalia, potential support to selected SAIs under PAP-APP phase 2).

Selection of SAIs for bilateral support follows six conditions (see section 3.1.5 below), and support is delivered based on eight principles, as set out in the IDI Bilateral Policy.

[8] Tier 1 is **not** included in the scope of this evaluation

Organisational responsibility for strategic guidance on the implementation of the GCP, coordination and progress monitoring, including GCP Tier 2 SAI selection and implementation, lay with the IDC Secretariat (IDS). At that time (2017), the IDS was an externally funded semi-autonomous agency within IDI, to which the Bilateral Policy of IDI did not formally apply. The IDS fell under a Steering Committee (IDSC), consisting of donor representatives (eventually 23) and an equal number of INTOSAI representatives.

The INTOSAI members of the IDSC comprise the INTOSAI Governing Board Chair and Vice Chair, Chairs of the Professional Standards Committee, Capacity Building Committee, Knowledge Sharing Committee, Finance and Administration Committee, the vice chair of the Finance and Administration Committee, the INTOSAI General Secretariat, the Secretariats of the seven INTOSAI regions (AFROSAI, ARABOSAI, ASOSAI, CAROSAI, EUROSAI, OLACEFS, PASAI), the IDI, and the SAIs of Brazil and Norway. AFROSAI-E and CREFIAF were granted permanent observer status to the IDSC.

The GCP Tier 2 Committee was set up by the IDS to finalise the selection of SAIs (IDSC Leadership 30 March 2017). All donor agencies and INTOSAI bodies that had signed up to the MoU under the Global Call for Proposals (GCP) strategy were invited to nominate representatives for membership of the Committee. The initial Committee comprised representatives of four donor agencies (Austrian Development Agency, European Commission, Irish Aid, Norway), two peer agencies (SAI France and SAI South Africa) and advisory staff from IDI. No regional or sub-regional bodies applied. Membership was left open to other agencies, but there were no further applicants.

The Tier 2 Committee have the tasks elaborated in the GCP Strategy. Specifically, agreeing the Tier 2 criteria, approving the list of initial SAIs to be invited to join the Tier 2, making final selection for Tier 2 based on applications received, and renewing the list annually as required. Tier 2 Committee members were expected to lead by example in supporting Tier 2 SAIs[9].

The first teleconference of the newly formed GCP Tier 2 Committee was held 19 April 2017. All the appointed members regularly attended videoconference meetings and kept in touch by email between meetings.

The Secretariat to the GCP Tier 2 Committee were tasked to select a final list of 8-12 SAIs in challenged situations that would be targeted for scaled-up support. From the start, it was agreed by the Committee that there would be no exclusion of SAIs by individual donor members on grounds of policy disagreements with any country, or "red lines".

About June 2017, there were major changes in the staffing of IDI with consequent changes in the implementation of the Bilateral Policy. Most of the year, the Bilateral Department had only one officer. This reflected the IDI Board's preference for global and regional programmes and the relatively austere budget allocations to bilateral programmes. This reflects the strategic thinking at top level of IDI and INTOSAI and is outside the scope of this evaluation.

The GCP Strategy recognises that SAIs have unique roles best understood by other SAIs, and that peer support is already established as a credible and independent form of support within INTOSAI. A growing number of SAIs and INTOSAI bodies are now set up to provide peer-to-peer support. Some operate in specific regions or language groups, others globally. Some are capable and experienced in leading facilitation of large-scale capacity development programs; others can provide complementary support. To aid both applicants and those interested in providing support

[9] Global Call for Proposals: Targeted Support for the Most Challenged SAIs (Tier 2)

to identify possible peer-to-peer support mechanisms, the Cooperation has issued a Call for Capability Statements to INTOSAI bodies able to provide peer-to-peer support.

3.1.3 Capability statements

In the Review of Coordination of Support to SAIs[10] it is noted among others that:

- Ideally a SAI ought to be able to conduct its own internal review, develop its own strategic plan, and present donors with a cogent and costed analysis of its need for external support. The reality is often different. Many SAIs have inherited and maintained overly compliance-focused and/or inspection systems very different from the modern risk-based audit systems now being adopted by leading SAIs. In addition, such SAIs are often operating in environments where the role of external audit bodies sits uncomfortably within a country/political economy context where criticism is seen as politically or ethically disloyal or where exposure of financial waste or corruption is seen as challenging powerful individuals or elites.
- Reform initiatives must be fully supported by the leadership of the SAI, who should take the lead in managing and coordinating support. There should be commitment on both sides – a solid relationship makes for a sustainable partnership.
- Support can only be coordinated if there is a clear understanding by all parties of the development needs and priorities of the SAI. The identification and design of support programs, whether strengthening the institution or building technical capacity, should be driven by development objectives, and related activities, set out in a time-bound strategic development plan. This will result in a coordinated definition of the areas in need of support and the most appropriate activities to achieve the desired improvement. The strategic development plan should be based on a comprehensive 'needs analysis', which compares current performance with established international practice (as specified by INTOSAI).

The GCP Strategy (December 2016) developed the peer-to-peer strategy of tapping resources from within the INTOSAI community. Around 50 INTOSAI bodies (head office units, regional bodies and SAIs) had been identified in 2010 as having the skills and credibility to provide support to their weaker brethren. Compared with donor agencies and private sector consulting firms, INTOSAI providers posed less of a threat to SAI independence. It was expected that they could assist SAIs with all stages of the planning cycle: needs assessments, development of strategic plans, project proposals, implementing projects and monitoring, reporting and evaluation.

However, they varied enormously in their mandate, maturity and resources, and there were constraints on peer-to-peer partnerships. Many face restrictions in their mandate and operating procedures which limit their provision of support. They further differ regarding resources. Some receive direct funding for development activities. Some are able to mobilise in-kind staff support but require others to fund non-staff costs. Some are obliged to ensure provision of such services be done only on a full cost recovery basis. Some are allowed to bid for work against other potential service providers. Some can bid for work but are prohibited for bidding against private sector providers. Some can work only in specific countries or regions. Many are limited to provision of support in specific languages, or to supporting SAIs that share a similar administrative heritage[11]. The IDS therefore explored the potential of peer-to-peer partnerships by asking for statements of capability to be submitted (by February 2017). The intention was to provide statements to possible donor agencies who could engage with the peer provider and contract them accordingly.

[10] INTOSAI-Donor Cooperation: Review of Coordination of Support to Supreme Audit Institutions, Sept 2017
[11] GCP Strategy 2016

The purpose of the call for capability statements was to identify capable INTOSAI providers of support and identify what support they can provide, and what restrictions they face when entering into such support arrangements. These capability statements would then be made available to donors wishing to contract an INTOSAI body to deliver support under the GCP.

3.1.4 Request for expressions of interest

Lessons learned from earlier rounds of GCP indicate that projects have been successful when they follow a robust approach to capacity development, e.g. not just training or new infrastructure but combining professional staff development with changes to organisational systems to enhance audit quality and deliver impact. Support to ISSAI implementation, undertaking SAI PMF assessments, and enhancing specific SAI functions which show a clear benefit for the country, have been particularly successful. "Providers of support" include all types of support such as in kind, peer to peer and financial support.

A request for expressions of interest was sent out to donor and SAI members of the INTOSAI-Donor Cooperation, containing criteria against which they would be considered. Responses were received from the following organisations:

- Donors: Austrian Development Agency, European Commission, Irish Aid, Norway
- INTOSAI[12]: SAI France, SAI South Africa

The expressions of interest received meet some or all of the set criteria, as follows:

Criteria	Austrian Development Agency	European Commission (EC)	Irish Aid	Norway	SAI France	SAI South Africa
Evidence of providing prior support to the most challenged SAIs	Limited[13]	X[14]	Limited[15]	X[16]	X[17]	X[18]
Evidence of new strategies and funding suggesting likely provision of support to such SAIs in future		Possibly				X[19]
Involvement in development of the GCP Strategy		X	X	X		

Based on the Expression of Interest (EoI) the IDSC Leadership made the following decision[20]:

1. The leadership confirms that the six organisations above are accepted as the initial members of the GCP Tier 2 Committee.

[12] SAI UK was reviewing its international portfolio and considering GCP Tier 2 alongside other potential opportunities.
[13] Only Palestine from the draft list of Tier 2 Target Countries is a priority country for Austria; no evidence Austria has supported the SAI there
[14] EC has the mandate to work with all countries on the Tier 2 target list
[15] Only Sierra Leone from the draft list of Tier 2 Target Countries is a priority country for Irish Aid; no evidence Ireland has supported the SAI there
[16] Norway's priority countries included Afghanistan, Haiti, Mali, Myanmar, Palestine, Somalia and South Sudan. It has supported the SAIs in Afghanistan, Myanmar, Palestine, Somalia and South Sudan
[17] SAI France's recent work includes with the SAIs of Central African Republic, Chad, Ivory Coast, Haiti and Mali
[18] Support to SAIs across AFROSAI-E, both bilaterally (study visits, staff attachments, on demand technical support) as well as through staffing and programmatic support to AFROSAI-E
[19] As Chair of the CBC, SAI South Africa leads an INTOSAI work stream on supporting SAIs in fragile states
[20] Teleconference held on 30 March 2017

2. The leadership supported the Secretariat's recommendation that membership is kept open should additional donors and SAIs wish to join, up to the maximum numbers mentioned above.

At the IDSC Leadership teleconference, 30th August 2017, the Secretariat informed that the GCP T2 list of SAIs had been finalized by the T2 committee, although feedback from SAI France regarding two SAIs was still pending. Additionally, the Secretariat expressed that GCP T2 had entered the stage of mobilization of funding and that IDS would start engaging possible providers of support to play an active role in Tier 2 and invite them to express their commitment to support.

In November 2017 only 2 out of 23 donors had expressed interest. The INTOSAI Vice-Chair recalled that "*the idea of focusing support on fragile states was from the donor community but this is not reflected in the expressions of interest*"[21]. The Donor Vice-Chair acknowledged that "*it is indeed disappointing that donors were not responding. However, some donors are interested but it is taking time to come to firm commitments within their agencies*". The Donor Chair reminded donors of the need to respond on the GCP T2 at the next donor conference call.

3.1.5 Process and Criteria for selection of challenged SAIs

Challenges for SAIs in situations of fragility are similar to those that other SAIs face; however, a fragile situation may make it more difficult to address (and find a solution to) an undesired situation. Additionally, some SAIs may face numerous aspects of fragility simultaneously, resulting in an even greater challenge[22].

The GCP Strategy (December 2016, annex 3), listed 27[23] challenged developing countries and compared country scores on various other factors that were found to correlate with low SAI performance, such as fragility of the country, prevalence of perceived corruption, lack of external support to the SAI, and low per capita GDP. The more fragile the political environment, the worse the level of corruption; the less the support to the SAIs, whether by donors or INTOSAI partners, and the lower the per capita GDP - the worse the performance of the SAI was likely to be, despite many exceptions. Most of the countries were from CREFIAF (11), AFROSAI-E (7) and ARABOSAI (4): 19/27 were from Africa.

In a paper[24] IDI presented a mapping of the support received by the 27 SAIs identified as challenged SAIs in the paper "*Defining the target group for GCP Tier 2*". The mapping had been done based on information available in the SAI Development Database, GCP Monitoring Reports and discussions with IDI Regional Managers.[25] The purpose of this paper was to provide a basis for discussion on how to categorize the extent of support received by the SAIs identified as challenged.

Following the mapping, the SAIs were categorized according to the extent of support they had recently received or currently were receiving. It should be noted that the categorization did not imply an analysis of the comprehensiveness or the quality of the projects initiated. Rather the categorization was based on an overall assessment of each SAI, taking into account the volume (not just financial) of support received, apparent depth of the support, and the stage of project

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[21] Summary IDSC Leadership teleconference, 22nd November 2017
[22] SAIs Operating in Challenging Contexts Share Insight, Ideas, INTOSAI Journal 21 May 2018
[23] 3 SAIs from PASAI (Kiribati, Micronesia and Solomon Islands) have been grouped together to reflect their size and that a sub-regional approach involving working with these SAIs together is considered a more cost-effective approach (approach taken by PASAI's Sub-regional Audit Support program previously)
[24] List of Challenged SAIs for GCP Tier 2 - proposal for categorization of support received, not dated
[25] It should be noted that there are known inaccuracies in the database, verified by the IDC Evaluation. A project is currently under development to help make the information more accurate.

(planned, ongoing or recently completed). The risk to implementation when projects are only at the stages of expressions of interest and planning (and there is no preceding support) was considered. Both regional and country level support was included in the analysis, and regional support was considered and factored into assessing the extent of support provided to the SAI. Also, projects that were only in planning stage or with expressions of interest were included, but these were not considered as secure support in the same way as ongoing or completed projects.

The work led to the following proposal of categories:

Multiple (1)	The SAI are receiving ongoing (and planned) country level support from one or more donors and peer SAIs, in addition to regional support
Limited (2)	The SAI is either receiving only country level support, or receive regional support but no country level support
None (3)	Although there may have been former support, there is now little (or no) evidence of bilateral support, and regional support is occasional

This finding was to be expected, but it was just a list. It did not rank or prioritise the SAIs or identify the eight to ten *most challenged* SAIs. The problem was then to quantify each SAI's eligibility for T2 treatment. The IDS wrestled with this problem for some months, using data from the SAI Database, (which was in an early stage of development), GCP Monitoring Reports, and what could be discovered by donor members of the Tier 2 Committee and their country staff (if they had any). It was found that (1) there was no adequate funding for this fundamental research, (2) some of the factors were insufficiently specified to be objectively assessed, such as the existence of sufficiently firm data on prospective donor funding of SAI reform, (3) the sensitivity of the data, and the unwillingness of SAI senior management to make (unverifiable) statements about their political environment, or even their needs for support.

The IBP (March 2017) set out a similar set of conditions that should be satisfied before IDI could support any SAI:

1. SAI has major challenges/needs
2. SAI is not receiving extensive support (i.e. ongoing or planned)
3. No other INTOSAI community providers (such as regional bodies or peer SAIs) is providing support or planning to do so
4. IDI has capacity to provide and manage the support
5. SAI demonstrates a continued commitment to strengthen its performance (per ISSAIs)
6. SAI has to be a member of INTOSAI or a SAI regional body.

If all the conditions were met, and SAIs responded positively that they wanted IDI support, IDI would then register them into a prioritisation matrix. *No further criteria for prioritisation were stated in the Policy.*

The IDS adopted the above principles and conditions and solved the problem of ranking by tabulating all 146 developing countries and ranking them on their GDP per capita, using latest World Bank, PEFA and OBI data. The list was reduced to the SAIs of the 18 poorest countries after excluding those that did not fully meet the above conditions as known at that time (see table 1 below). These 18 countries were categorized as the most challenged, based on low GDP per capita, state fragility, poor SAI performance, and absence of ongoing or planned technical support.

The Head of each of the selected 18 SAIs received a letter from IDI at the end of May 2017 "*to ask whether you believe your SAI is in need of, and would benefit from, being included on the final list*

for GCP Tier 2"[26]. By July 2017, 15 SAIs were interested in being included on the final list for GCP Tier 2.

The letter to the SAIs stated that "*support will mainly be at the country level, though initiatives such as needs assessment and support to strategic planning could be delivered to groups of challenged SAIs where appropriate. It is intended to lead to the establishment of long-term partnerships for SAI performance improvement between the SAI, donors and INTOSAI peer providers of support*".

A scoping tool (questionnaire) was sent in June 2017 to 18 SAIs to collect country information on:

- ongoing conflicts
- security
- vulnerability to external shocks
- governance (the Mo Ibrahim Index)
- independence of the judiciary
- SAI participation in regional workshops and INTOSAI meetings
- external reviews of performance
- adequacy of SAI staff
- evidence of strategic management intention
- independence

There was doubt about the status of some of the 18 with regard to conditions 2, 3, 5 and even 6, where there were rival contenders for INTOSAI recognition in four Francophone countries. The questionnaire was therefore designed to elicit further information on the candidate SAIs to enable a final selection by the GCP Tier 2 Committee. It was circulated in May to the T2 Committee members and to the IDSC Leadership. Scoping was done (as far as they could) by in-country staff members of the T2 Committee donor members (T2 Committee meeting 3 May 2017), but scoping was not fully completed, and assumptions had to be made. Consultations among GCP Committee members resulted in a final list of ten SAIs that best met the criteria. The list was presented at the IDSC meeting in September 2017, in Washington DC.

Scoping was highly contentious. It was led by the representatives of EC, Irish Aid, Norad and the SAIs of France and South Africa, with assistance from IDI, but it was not completed as planned. At a late stage AFROSAI-E and CREFIAF were also brought into the information digging. The representatives from both AFROSAI-E and CREFIAF were included in the GCP T2 committee in late August 2017. They were included on all meetings and emails to finalize the list of GCP T2 SAIs[27].

Interaction with listed SAIs was inhibited by the need to manage high expectations of SAIs, which had been set up by an invitation letter at the start. Information was also obscured by the inclination of some SAIs to hide the support they were already getting so as to get more. The scoping went on till September and finished with a set of nine countries - 4 under AFROSAI-E and 5 under CREFIAF (highlighted in Table 1).

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[26] Invitation to Join the Global Call for Proposals – Tier 2, Martin Aldcroft, Head of the INTOSAI-Donor Secretariat, IDI, 25 May 2017

[27] The role of the two sub-regional bodies as defined at the start was to take part in the T2 Committee meetings in agreeing selection criteria and final recommendations to the IDI Board, and to support their SAIs in providing evidence supporting their applications for inclusion. August 2017 was very late in the process of selection, though they had been invited earlier. According to the T2 meeting on 8 June, IDS were asked to send them a letter by second week of June. It was only when their expanded role became clear they joined the process.

Table 1: Selection of SAIs supporting data (selected countries are marked yellow)

Beneficiary SAI	INTOSAI Region	Countries Designated as Fragile	TI2015 - categori-zation, CPI	Overall performance score of SAIs (OBI and PEFA)	Existing support categori-zation	GDP per capita, 2015 (Current US $)	GDP Ranking, exc. high performing SAIs (1=poorest)	Volunteer(s) to Assist with Scoping	T2 Committee Notes	Possible financial support from T2 Committee Members 30 August 2017
Central African Rep.	CREFIAF	Fragile	0-24	Weak	None	323	2	EC and SAI France	New Constitution and now active SAI, security situation improving.	
Niger	CREFIAF	None	25-49	Weak	Limited	359	3	EC	SAI considered to have some chance to improve, therefore considered as second priority group.	EC or IDI
Malawi	AFROSAI-E	None	25-49	Weak	Multiple	372	4	SAI South Africa and Irish Aid	Existing level of support to be reviewed; considered as second priority group.	
Madagascar	CREFIAF	Fragile	25-49	Weak	None	402	5	EC	EC may have some support already in the pipeline - to be scoped.	EC or IDI
Congo Dem. Rep.	CREFIAF	Fragile	0-24	Weak	Limited	456	6	SAI France	Little information.	
Liberia	AFROSAI-E	Fragile	25-49	Weak	Limited	456	7	EC, SAI South Africa	May be an ongoing support project; considered as second priority group.	
Gambia	AFROSAI-E	Fragile	25-49	Weak	None	472	8	IDI and SAI South Africa	Little information.	
Mozambique	AFROSAI-E	None	25-49	Moderate	Multiple	529	9	SAI South Africa and Irish Aid	Existing level of support to be reviewed; considered as second priority group.	
Guinea	CREFIAF	None	25-49	N/A	Limited	531	10	EC and SAI France	Difficult country situation, considered as second priority group.	

Eritrea	AFROSAI-E	Fragile	0-24	N/A	None	544	11	SAI South Africa	Query regarding political space and support for reforms. Recent dialogue with AFROSAI-E.	
Somalia	ARABOSAI	Fragile	0-24	N/A	Limited	549	12	IDI and Norad	Fragmented support being provided; difficult security situation but scope for reforms nationally.	Norad
Togo	CREFIAF	Fragile	25-49	N/A	None	560	13	SAI France	Confusion over whether the Inspector General (INTOSAI member) or Court of Accounts is participating in INTOSAI events. (IDS to check with INTOSAI General Secretariat)	
Guinea-Bissau	CREFIAF	Fragile	0-24	Weak	None	573	14	EC	EC support may have recently been suspended over concerns regarding rule of law.	
Sierra Leone	AFROSAI-E	Fragile	25-49	Moderate	Limited	653	18	IDI	Long history of support but unclear on current support. Considered as second priority group.	IDI or ADA
Comoros	CREFIAF	Fragile	25-49	Moderate	None	717	20	EC	Small country, EC support currently being provided - to check if covers SAI. Considered as second priority group.	
Mali	CREFIAF	Fragile	25-49	Weak	Unclear	724	21	SAI France	Need to clarify the current support being provided and to which external audit body given competing organisations. Considered as second priority group.	
Zimbabwe	AFROSAI-E	Fragile	0-24	Moderate	None	924	29	SAI South Africa	Recent AFROSAI-E discussions.	
Myanmar	ASOSAI	Fragile	0-24	Moderate	Limited	1161	34	Norad	Program with SAI Norway. EC and World Bank also in dialogue. Considered as second priority group.	

Great efforts were made to engage donor interest and commitment to funding reform projects, whether by direct funding to SAIs or through intermediaries, and through various modalities of in-kind support, such as peer-to-peer support, seconded staff, inclusion in training courses and workshops, and technological sharing. African Development Bank was not involved, perhaps because the GCP initiative was a global rather than regional initiative. Potential donor partners, even where they had a head office budget for global governance programmes that might cover bilateral support to SAIs, generally preferred that IDI or an SAI take the initiative and ensure that any proposal was backed by a rigorous needs assessment, supported by a SAI-owned strategic plan. Given the weakness of the target SAIs, this put a burden of difficult decisions on IDI and partners, whether to take an even more pro-active role in the definition of SAI needs and development of strategic plans and concept notes to attract donors. IDI itself had limited financial resources and offered support only as a provider of last resort. This was implicit in condition 4 above.

The GCP Strategy (December 2016) had envisaged country workshops to build SAI capacity and facilitate development of high-quality concept notes that could be reviewed and coordinated by the IDS. SAs were grouped according to their state of planning and documentation for donors.

The GCP Tier 2 Implementation Roadmap was discussed at the SC Leadership teleconference, 30th August 2017. Among others there was feedback that the classification of SAIs in group 1, 1b and 2 was too complicated. It was suggested that the focus should rather be on finding donor support first and reviewing SAI challenges after this was secured[28].

The list of SAIs proposed by the GCP Tier 2 Committee was agreed on by members of the IDSC at the meeting in Washington DC in September 2017. Originally ten countries were a part of the GCP Tier 2 program, however due to late findings, it was proposed to exclude SAI Somalia. The reason was that the Secretariat had been informed that there was currently substantial support from the World Bank as well as plans for long-term Bilateral support from Norad. These support initiatives were under way prior to the inclusion of Somalia under the GCP Tier 2 umbrella.

Thus, nine countries were covered under the GCP Tier 2 initiative, namely

1. Togo (Cour des Comptes)
2. Niger
3. Madagascar
4. Democratic Republic of Congo
5. Guinea (Conakry) (Cour des Comptes)
6. Sierra Leone
7. Gambia
8. Zimbabwe
9. Eritrea

According to some of the interviewees there were other countries in challenged situations that would have been more relevant to support. For example, the SAI in Iraq is working in a fragile context but is a stabile institution that could have a lot of impact in the country if given adequate support.

The aim was to have a pool of providers of support with concrete commitment by the end of the Steering Committee meeting in September 2017[29]. The list of Tier 2 countries presented at the 10th INTOSAI-Donor Steering Committee Meeting 21 September 2017 was conclusive; however, it was

[28] Summary IDSC Leadership teleconference, 30th August 2017
[29] Summary IDSC Leadership teleconference, 30th August 2017

stated that SAIs will only move forward on the GCP Tier 2 list if there were a Project Support Group with both INTOSAI and donor representation. Some Steering Committee members expressed interest in supporting individual SAIs, and it was agreed that members will provide an indication of commitment to support the T2 initiative by 19 October 2017.

The funding effort did not succeed. Even when the final list of SAIs was approved (30 August 2017), only EC, Norad, ADA and IDI had expressed *possible* financial support of four of the nine target SAIs.

The implementation of the support for the GCP Tier 2 countries was launched in October 2017 during the AFROSAI General Assembly held in Windhoek, Namibia. Seven of the selected 10 SAIs attended the launch, where an overview of the GCP Tier 2, roles and expectations as well as the planned GCP Tier 2 Roadmap were discussed. The Secretariat invited members of the Steering Committee to support the GCP Tier 2 Initiative by expressing interest to be part of the Project Support Groups. The expressed support was mainly in-kind support and covered all the GCP Tier 2 SAIs.

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

Against this backdrop and given the respective and complementary roles of AFROSAI-E, CREFIAF and IDI, the three organizations decided to join forces and create synergies in a common programme for supporting the SAIs selected in the GCP Tier 2 initiative.

In January 2018, the IDI, AFROSAI-E and CREFIAF agreed an MoU for five years (2018-2023) to work collectively with the GCP Tier 2 SAIs. A partnership agreement was also agreed, which established a joint programme, a result framework and the main steering mechanisms for 2018 and 2019.

In June 2018, the Steering Committee of the programme decided to change the name of the programme to the "PAP-APP programme" based on the French – "Partenariat Accéléré pour l'Appui des Pairs" (PAP) and the English "Accelerated Peer-Support Partnership" (APP). The previous name, "Global Call for Proposals Tier 2 INTOSAI Providers Programme", was long and created some confusion with the role of the INTOSAI Donor Secretariat.

Then, attention switched to the PAP-APP initiative (see separate report on Evaluation of Component 2 to be carried out in Spring 2020).

3.2 Analysis and Conclusions

The ToRs for this evaluation and the indicative ToC presented in section 2 are aligned with IDI's Bilateral Policy (IBP). However, the IBP did not prescribe the procedure for the GCP Tier 2 group of countries in sufficient detail, in particular the criteria to be followed in the selection of SAIs for support. The IBP prescribed conditions to be met before admission to the list, but not criteria by which a long list of SAIs meeting all conditions could be reduced to the small number that could be supported. The IDC Secretariat filled the need by developing and implementing a set of criteria which was approved by the GCP Tier 2 Steering Committee.

The GCP Tier 2 was designed to target a smaller group of the most challenged SAIs. The SAIs selected for this initiative often operate in environments that face serious political, economic, and/or social challenges, and are therefore most in need of scaled-up and strengthened support. The GCP Tier 2 initiative considered SAIs from around the world, with the ultimate goal of targeting a group of 10-20 SAIs which are identified as especially challenged. The GCP Tier 2 initiative is highly relevant for achieving the goals for GCP especially outcome 2 *("Scaled-up capacity development support to SAIs, especially the most challenged SAIs").*

The selection of SAIs in countries in fragile situations resulted in a focus on a single region. The Global Call became in practice a Regional Call. In defence, all the 22 "fragile" states were from sub-Saharan Africa except one (Myanmar). The Review of the INTOSAI-Donor Cooperation noted that the INTOSAI Regional bodies were only contacted after the initial selection indicated to which regions the SAIs belonged. Thus, only AFROSAI-E and CREFIAF regional bodies were contacted and included in the GCP Tier 2 process. This contrasts with the experience of the SAI Capacity Development Fund, which funded projects in four regions. As INTOSAI is a global body in which regional balance is important, this has caused criticism.

The regional and sub-regional bodies have an important role to play in the capacity development of SAIs for example in organizing and facilitating twinning programs. However, some regional bodies do not have the staff or skills. Two regions/subregions (CREFIAF and ASEANSAI) benefited from the SAI Capacity Development Fund. It may be necessary to target particular regional/sub-regional bodies in the future. However, according to the Concept Note Guidance only SAIs may apply in the GCP.

All nine SAIs were in a single region - Sub-Saharan Africa. The inevitability of an African landslide was not generally recognised at the start: the selection resulted in controversy in the INTOSAI community. Though all the selected countries and their SAIs welcomed their inclusion, other countries/SAIs felt they were also deserving. Could the criteria or their application be "adjusted" to result in a more balanced global distribution of IDI support in any resumption of the GCP Tier 2 process?

This evaluation has therefore paid particular attention to the criteria used and their application in the scoping process to see if regional bias could be reduced or eliminated in any widening of the GCP Tier2 initiative.

It may first be noted that the conditions do not include the **likelihood of reform**, though this is implicit in condition 5 that the SAI demonstrates a continued commitment to strengthen its performance. However, the leadership in some countries are not always interested in independent SAIs, and in these countries the SAI has very limited influence on building its capacity. It is possible that the likelihood of reform, or negatively the risk of developmental and reputational failure, might have been introduced in the scoping process. At the first meeting of the GCP Tier 2 Committee members (teleconference, 19 April 2017), the tension between the need of showing support for the most challenged countries and the need for viable projects was discussed, but it remained a constant concern:

> *"(One donor) proposed, and all agreed, to aim for an initial list of 20 SAIs, which would be reduced to around 10 in the final list. The reduction would come from a mixture of those SAIs which did not wish to participate or did not respond, those which already have significant support, and those where the conditions for success were not in place."*
>
> *"(Another donor) suggested that the initial scoping should include an assessment of the SAI's commitment to reform, and the strength of the SAI's leadership to drive reform. Participants discussed the need for Tier 2 to be successful, and therefore to identify target SAIs where conditions*

> *for success were favourable. However, it was also noted that the type of SAIs likely to be targeted would be the most difficult to reach, where conditions were least favourable. Thus, the absence of likely success factors should not be taken as a reason to exclude SAIs. Rather, the absence of key success factors would need to drive the type of support that was provided (cite source)"*

The majority of donors focus on support to the most fragile and weak countries and they want strong SAIs, so GCP Tier 2 was highly relevant for the donor community. Also, the SAIs as well as the INTOSAI want strong SAIs. SAIs should increasingly be seen as key actors in PFM reform. The allocation of resources to the weakest members of the INTOSAI community is supported by reference to the mandate. *IDI is willing to support all SAIs regardless of their political environment* and requires selection of beneficiaries to be *fair and transparent*. It is also supported by the above argument that all challenges can be addressed in the design of reform projects. This may be true in the long term, if the long is long enough! In its Bilateral Policy IDI followed the recent global donor focus on fragile and challenged SAIs and expressed its willingness to absorb the risk of project failure, but its donor partners may not be so heroically ambitious nor willing to take such a long view when they face their stakeholders.

The heavy focus on Africa is due to its relative poverty (measured on GDP per capita) and its high proportion of fragile situations. *No tinkering with the criteria would have made any significant difference to the ranking of SAI eligibility*. Better regional distribution of the GCP Tier 2 portfolio might be achieved by adding a new criterion (African/other) and giving this a high weighting in the overall summation of scores. This is not recommended even if it were politically possible.

The selection procedure in this first round may be defended. The high eligibility of nine SAIs in only two sub-regions must have allowed high logistical savings in implementation, partly from their limited geographical spread over small time zone differences, partly from their cultural and linguistic homogeneity (five SAIs working in French and four in English). This could not easily have been achieved on any other selection. In the next round, regional balance could be given higher priority, and logistical savings a lower priority.

Regional balance may be achieved directly in any further GCP round by asking each region/sub-regional body to nominate one or at the most two SAIs for Tier 2 selection.

It may be possible to expedite the process in the next round by decentralising it to the regions and sub-regions that have the capability, with IDI playing a backstopping and gap-filling role where regions/sub-regions lack capacity. In the next round the conditions should include the likelihood of reform. Besides that, the same criteria can be used.

Our conclusion is that GCP Tier 2 was a relevant and effective response to kick-start capacity development support in SAIs in challenging environments, considered at risk of getting left behind. It could be replicated with two adjustments: (1) The process should aim at selecting 1-2 SAIs in each region and (2) the likelihood of reform should be included among the criteria as a condition.

In a future GCP Tier 2 the documentation from PAP-APP could be used to give the SAIs a better idea of what the reform process and the support means in practice.

4 Efficiency and Effectiveness

In this section the Evaluation Team has assessed the following evaluation questions:

- Did communication with the SAIs during the initiative work well and how could it be improved for a future Tier 2?
- To what extent were the SAIs actively involved in the initiative and how did this impact on achievement of the objectives?
- To what extent were the prioritized training and guidance activities sufficient, relevant and delivered with quality?
- Were the planned project support groups successfully established in each country, and what factors hindered or contributed to this?

4.1 Observations

4.1.1 Communication and involvement

The Review of INTOSAI-Donor Cooperation 2018 recommended that procedures should be simplified to minimize the workload on SAIs for initial applications. It was also recommended that the IDS should prioritise applications based on structured interviews with heads of SAIs to gauge their reform leadership and likelihood of success having regard to the political environment.

In the Review of INTOSAI-Donor Cooperation 2018 it was also emphasized that reform strategy should look at the bigger picture (SAI independence, Parliamentary reform, etc in building capacity).

At the 10th INTOSAI-Donor Steering Committee Meeting 21 September 2017 it was agreed that the communication to the SAIs from the Secretariat will be that the Steering Committee is seeking to develop firm plans to support the countries invited to GCP Tier 2.

Communication in GCP Tier 2 process has mainly been with regional bodies and donors. However, GCP Tier 2 Steering Committee teleconferences were frequent and productive. Communication between IDI and the SAIs was mainly by email. AFROSAI-E and CREFIAF have contributed to mobilize and establish good communication between the beneficiary SAIs and the Peers. However, AFROSAI-E and CREFIAF should, according to some of the interviewees, have been involved earlier in the GGP Tier 2 process.

The direct involvement of SAIs in the initiative was limited for obvious reasons. The recipient SAIs couldn't be involved before they were selected. Some of the SAIs were suspicious to begin with and felt that their performance was being assessed. Thanks to the layout of the initiative they understood that they were not being imposed upon. According to some of the interviewees it was not clear in the beginning which areas for support could be considered for GCP Tier 2.

As noted in section 3 the SAIs were actively involved in GCP Tier 2 once they joined the initiative. The process included having strong commitments from the Heads of the SAIs to be supported. The ownership was clear to them and this would have an impact on achievement of the objectives. In the transition from GCP Tier 2 to PAP-APP programme the SAIs were in the driving seat when tailoring the PAP-APP cooperation agreements, activity plans and even technical tools were adopted. They agreed on milestones, approaches and gave the general direction.

SAI leadership was in many cases not capacitated to undertake self-assessments, nor prepare strategic and operational plans, concept notes for external support or project proposals. Some of the SAIs lack operational independence from the executive.

However, the group of nine countries is rather heterogenous in some respects. For example, the group included SAIs that already had strategic and operational plans in place at the time of the intervention. Consequently, the focus for them initially was on providing requested support to strengthen strategic management systems and to develop project proposals for external support.

One common problem was the online meetings, which suffered from very challenging network and technical difficulties, which made them less effective. According to some of the interviewees, what could be improved is more infrastructural capacity at the regional level. The implementation of the GCP Tier 2 and PAP-APP programme involved many remote meetings, needing capacity in using ICT tools that are not regularly used in the African context. Maybe a better support in the GCP Tier 2 process at that level would have been good both for the regional organisations and the SAIs, according to interviewees. The GCP Tier 2 and PAP-APP Programme have tried to mix country visits with phone calls, skype and WhatsApp calls and even videoconferencing and this has in most cases worked quite well. However, in one of the countries it is not possible to use skype, videoconferences etc and, thus, communication is in this case restricted to email and telephone.

4.1.2 Training and guidance activities

The interviewees are of the opinion that the prioritized training and guidance activities have been sufficient, relevant and delivered with quality. However, to some of the interviewees it is not clear when GCP Tier 2 ended and the PAP-APP programme started. Thus, opinion on the training in some cases in practice also includes training that was part of the PAP-APP programme. Also, some of the interviewees state that the need for initial support and training was much higher than was delivered this time. Thus, for future GCP Tier 2 processes, it should be considered to provide more initial support and training for targeted SAIs.

The key training and guidance activities as part of GCP Tier 2 were two regional workshops.

Two GCP Tier 2 - SAI/Donor Engagement workshops were held 20-22 March 2018 for English-speaking SAIs and 10-12 April 2018 for French-speaking SAIs respectively. The workshops had the same agenda and covered many topics. The objectives were among others:

- To help participants identify whether support was needed and how to determine the type and number of providers of support that would best suit the SAI
- To provide guidance on the process of engaging donors
- To discuss possible options that could be used to ensure that SAIs would be able to keep in touch with providers of support.
- To give SAIs an insight into how Donors operate, their objectives and the link to the SAI and its agenda.
- To explain the IDI/AFROSAI-E/CREFIAF partnership, how it would affect the SAIs, timeframe and activities.
- To highlight the good practices that should be used when planning for support
- To highlight the good practices that should be used during support implementation
- To highlight the good practices that should be used during the monitoring and reporting phase of support.
- Explain the next steps in GCP Tier 2 and what was required of SAIs

- To highlight the importance of good meeting skills and how to conduct an effective meeting.
- To explain the importance of coordinating with donors and provide guidance on best practices to make coordination benefit all parties involved
- To explain the lessons learnt on how to manage the receipt of support - the things to avoid and the things that are considered good practices.
- To provide guidance on communicating with providers of support.
- To allow the SAIs to give their main takeaways and provide a medium for the SAIs to discuss if and how they are able to apply the main points to their specific context.

The training included a case study on how to develop a plan to seek support.

To clarify which SAIs the GCP Tier 2 Partners would work with and establish contact with the SAIs, several activities were carried out during 2018:

- Coordinate with IDC and participate in IDC-initiated activities generally for the GCP Tier 2 SAIs
- Participate in Project Support Groups
- Develop and sign Phase 1 Cooperation agreements with interested and relevant SAIs, in combination with creating top management awareness of strategic planning, identifying lessons learned from previous support and mapping of available resources and documents in the SAI useful for the Phase 1
- Assign members of Peer project teams for each SAI, including making additional resource person agreements if necessary

About 74 persons were engaged in PAP-APP programme funded events in 2018. For most of the SAIs, the SAI teams have been counted as these SAI representatives have been regularly active. However, most cooperation activities have involved a larger number of staff in meetings or SAI organized consultations about programme related activities. See details per SAI in Table 2.

Table 2: Beneficiaries and female representation

	All	Niger	Togo	Guinea	Madag-ascar	DRC	Gambia	Eritrea	Zimbabwe	Sierra Leone
Number of staff (Global Survey 2017)	1146	92	45	31	102	288	68	93	258	179
Female rate	27 %	37%	16 %	13 %	45 %	n/a	38 %	25 %	25 %	25 %
Participants in programme funded events*	74	4	4	4	4	5	20	10	18	3
Female Participation Rate in programme funded events	27 %	25 %	0 %	0 %	25 %	20 %	20 %	25 %	50 %	33 %

* This includes persons with regular interaction with peers, such as members of the SAI teams.

4.1.3 The Project Support Groups

Each supported SAI is expected to have a Project Support Group (PSG) where donors and other support providers are kept updated about SAI needs and plans quarterly. The expectation is that this group will seek to provide financial or in-kind support to the SAI to implement the project proposals developed.

Responses from the 2017 Global Survey showed that 55% of low income and lower middle-income countries have an established donor coordination group, though 27 % have no such group. Responses (from 60 countries) are shown in the table below.

Table 3: Responses from the 2017 Global Survey

Established Donor Coordination Group	55%
No Donor Coordination Group	27%
Not relevant (no donor or just one donor)	18%

Analysis of the data collected shows that the proportion of developing country SAIs with a donor coordination group has increased from 35% in 2014[30].

The list of GCP Tier 2 countries presented at the 10th INTOSAI-Donor Steering Committee Meeting 21 September 2017 was conclusive; however, it was stated that SAIs will only move forward on the Tier 2 list if there is a Project Support Group with both INTOSAI and donor representation.

The Secretariat invited all members of the Steering Committee to support the GCP Tier 2 Initiative by way of expression of interest with hopes to create new Project Support Groups. 13 organisations expressed interest by November 2017, namely: 1. Office of the Auditor General of Norway; 2. Austrian Development Agency; 3. SAI France; 4. National Audit Chamber (Sudan); 5. Swedish NAO; 6. Norad / Norwegian Embassy Kenya; 7. AFROSAI-E; 8. Comptroller and Auditor General of India; 9. The Global Fund; 10. Audit Office of China; 11. French Ministry of Europe and Foreign Affairs; 12. IDI; 13. CREFIAF. The support expressed is linked mainly to in-kind support and has covered all of the T2 SAIs31.

Another email was sent to the Steering Committee members regarding expressing interest to support the SAIs or INTOSAI Partners in the GCP Tier 2 programme. The Secretariat also requested that members indicate if they are not able to support GCP Tier 2.

In February 2018 the following table listed the provisional project support groups:

[30] INTOSAI-Donor Cooperation: Review of Coordination of Support to Supreme Audit Institutions, Sept 2017
[31] Global Call for Proposals: Tier 2 Committee, Teleconf. Summary, 29 November 2017

Figure 4: Provisional project support groups - GCP

GCP Tier 2 Project Support Groups (AFROSAI-E SAIs)	
Country	Project Support Group
Gambia	1. Comptroller and Auditor General of India 2. The Global Fund 3. AFROSAI-E 4. IDI 5. Austrian Development Agency via INTOSAI Partnership
Eritrea	1. Comptroller and Auditor General of India 2. AFROSAI-E 3. IDI 4. Austrian Development Agency via INTOSAI Partnership
Sierra Leone	1. Office of the Auditor General of Norway 2. The Global Fund 3. World Bank 4. AFROSAI-E 5. IDI 6. Austrian Development Agency via INTOSAI Partnership
Zimbabwe	1. Swedish NAO 2. AFROSAI-E 3. IDI 4. Austrian Development Agency via INTOSAI Partnership

GCP Tier 2 Project Support Groups (CREFIAF SAIs)	
Country	Project Support Group
Niger	1. SAI France 2. The Global Fund 3. French Ministry of Europe and Foreign Affairs 4. World Bank 5. CREFIAF 6. IDI 7. Austrian Development Agency via INTOSAI Partnership
Madagascar	1. SAI France 2. The Global Fund 3. French Ministry of Europe and Foreign Affairs 4. World Bank 5. CREFIAF 6. IDI 7. Austrian Development Agency via INTOSAI Partnership
Democratic Republic of Congo	1. SAI France 2. The Global Fund 3. French Ministry of Europe and Foreign Affairs 4. World Bank 5. CREFIAF 6. IDI 7. Austrian Development Agency via INTOSAI Partnership
Togo	1. SAI France 2. The Global Fund 3. French Ministry of Europe and Foreign Affairs 4. World Bank 5. CREFIAF 6. IDI 7. Austrian Development Agency via INTOSAI Partnership
Guinea (Conakry	1. SAI France 2. The Global Fund 3. French Ministry of Europe and Foreign Affairs 4. CREFIAF 5. IDI 6. Austrian Development Agency via INTOSAI Partnership

Interest to support INTOSAI Partners	
AFROSAI-E	1. The Global Fund 2. Swedish NAO 3. Austrian Development Agency 4.Office of the Auditor General of Norway
INTOSAI Development Initiative	1. Norad / Norwegian Embassy Kenya 2. Austrian Development Agency 3. Office of the Auditor General of Norway
CREFIAF	1. Austrian Development Agency

At the IDSC Leadership teleconference, 8th February 2018 the Donor Vice-Chair commented that at the recent Donor Coordination meeting, a lot of interest was expressed from partners, but they also raised many questions about the Project Support Groups, i.e. what are the roles, responsibilities, expected activities and deadlines. A ToR of the project support groups is needed to be shared with the donors where these details are explained and expectations from their side are clarified. The Secretariat confirmed at the meeting that the World Bank had communicated this issue to them, and that ToRs are being prepared with further details on expectations and description of roles for the different parties. The ToR was to be shared with donors and country offices in invitation letters from the SAIs themselves.

Some of the SAIs are still facing challenges in getting their Project Support Groups off the ground and effectively functioning. These challenges range from organizational capacity issues in the SAIs (including technological or meeting space constraints) to lack of participation from development partners. The PAP-APP team has been trying to ascertain the key causes for the hurdles being faced with the PSGs per SAI and will work with them to find suitable solutions.

The current composition of the PSGs includes organisations that have expressed an interest to support the SAI through IDS. It should be noted that the SAI has the option to invite other stakeholders that it would like to partner with in the PSG. The IDS team should be updated with the

information (organisation, main contact, email and telephone number) of the organisations subsequently added.

This evaluation question is not time bound and would to a large extent capture the PAP-APP support. We have tried to distinguish between the process of establishing the PSGs by the IDC Secretariat and the PAP-APP Programme support. For some of the stakeholders the PSG was a new concept. At the beginning of the process, the SAIs and even some donors did not understand the purpose, according to some of the interviewees.

The Evaluation Team has been provided with meeting summaries for meetings with the Project Support Groups in Eritrea (May 28, 2018), the Gambia (May 28, 2018), Sierra Leone (May 28, 2018), Zimbabwe (May 29, 2018), Niger (May 29, 2018), Togo (May 29, 2018), Guinea (Conakry) (May 29, 2018), Madagascar (May 30, 2018) and DRC (May 31, 2018).

The meeting summaries state that the SAI is the Chair of the Project Support Group and other executive roles will be selected by PSG members in the next meeting that will be held.

However, from the meeting summaries for Project Support Groups that the evaluation team has been provided with it is not clear who (organization/person) were invited, who (organization/person) attended the meeting, who chaired the meeting, who wrote the meeting summary, venue, when the meeting started and ended etc. According to interviewees at least two of these meetings were actually never held with the Group. Instead there were some bilateral discussions.

According to interviewees normally the SAI have sent a formal invitation letter to all relevant donors and welcomed them to participate in the Project Support Group. However, only a few have sent any reply, and even fewer have showed up at the meeting.

In the programme document for PAP-APP it is indicated that the PSGs are a first step in the Phase 1. At the beginning of November 2019, the status of PSGs is as follows according to the presentation for the evaluation team at the Inception meeting on the 4th of November 2019:

Table 4: Project Support Groups (PSGs)

SAI	Meetings	Comments
Sierra Leone	0	Bilateral discussions. First roundtable discussions expected in early November
Zimbabwe	2	2018. Expected in Nov 2019
Eritrea	0	Bilateral discussions ok – UNDP and AfDB
The Gambia	1	March 2019. Expected in Nov 2019
DRC	0	Invited DPs for stakeholder consultation
Guinea	1	July 2019
Madagascar	2	April 2019. Not all DPs invited,
Niger	1	Oct 2019
Togo	1	July 2019

4.2 Analysis and Conclusions

Communication with the SAIs has been working well during the initiative. However, AFROSAI-E and CREFIAF should have been involved earlier in the GGP Tier 2 process. Communication could be improved in a future GCP Tier 2 by the involvement of regional and sub-regional bodies from the beginning of the process. Also, issues regarding communication infrastructure and using ICT tools should be addressed early in the process. The communication problem is very much an obstacle, even if all involved have done their best using all available tools. Maybe GCP Tier 2 could have given more resources to prepare the SAI teams in the use of ICT tools for communication and remote work. In many African countries, organisational culture does not include using ICTs in daily operations. So, more preparation could have eased the processes and limited delays.

The SAIs were actively involved in the initiative. However, in the beginning of GCP Tier 2 it was a top down process. That was the only option. IDI approached the SAIs in targeted countries at the appropriate time in the process. Since they are in challenged situation, often small and with limited capacity they are not reaching out to donors with project proposals. The GCP Tier 2 initiative gave them an opportunity just to respond to a proposal and that is a more realistic ambition under the circumstances.

They are now committed to the reform process and have ownership, which has the potential of impact on achievement of the objectives. That the SAIs are leading the reform process is a very important concept, absolutely vital for the successful outcome. Templates and draft documents may be proposed by the partners and peers, but the SAIs are the ones to approve them, make modifications, indicate their preferences and lead at various levels.

The prioritized training and guidance activities were sufficient, relevant and delivered with quality. However, for future GCP Tier 2 processes, it should be considered to provide more initial support and training for targeted SAIs than was delivered this time.

The PSGs are successfully established in some of the countries. However, in other countries there are a number of factors that hindered this for example lack of independence for the SAI, time constraints, low interest from donors and other stakeholders among others.

The work to establish PSGs has started in all countries, but you could not say that they are established if they have never met as a group or met only once. Some SAIs have problems facilitating this kind of group with donors. Other SAIs prefer meeting donors one by one.

Donors are organised in different ways. Some of them are centralised but others for example the EU are decentralised. Therefore, donor coordination on the country level must be done by the SAI. However, most of the small and challenged SAIs have no experience in coordinating donors.

All SAIs are not allowed to approach donors. In those cases, the SAI is not in a position to set up meetings with donors in a PSG. When a Ministry or another institution in the country is the only organisation that is mandated to have contact with donors, sign agreements etc other solutions must be found. We understand that the idea of having project support groups is to avoid overlap between donors, create synergies between initiatives etc. This task may have to be exercised through the official channels instead of having a project support group.

In some countries, the emphasis of PFM reform may be on other aspects, such as computerisation of Treasury processes, budget development, procurement, or subnational bodies. Donors may see better accounts, or more up-to-date accounts, as more relevant to accountability and better value

for money than better audit of accounts. If donors are unwilling to attend quarterly PSG meetings, it is worth considering whether a PSG is viable.

In future GCP Tier 2 projects PSGs should be considered as one tool for stakeholder coordination. However, alternative approaches should be used in countries where a project support group is not practicable. Alternatives include bilateral discussions, regular reporting of SAI plans to all interested Development Partners (DP), and co-option of DP representatives onto annual project review meetings.

5 Partnerships

In this section the Evaluation Team has assessed the following evaluation questions:

- To what extent have development partners, to date, lived up to their initial indications of willingness to support GCP Tier 2 globally and in specific countries?
- To what extent has the INTOSAI community, to date, successfully mobilised appropriate, high quality peer support to deliver GCP Tier 2?
- Were roles and responsibilities between GCP Tier 2 and the PAP-APP programme sufficiently clear once PAP-APP was established?

5.1 Observations

One of the four broad issues per ToR to be covered by the evaluation is "*Success or otherwise of mobilizing financial support and providers of support for GCP Tier 2*". This responsibility has been in practice been shared with the PAP-APP Programme, where PAP-APP has taken much over. The responsibility shifted once PAP-APP was established. This section will look primarily at the initial efforts to mobilise support in 2017 including the IDSC meeting in Washington, the indicative commitments made by donors and providers of support, and what became of those mainly as mobilisation of funds for PAP-APP phase 1.

To answer the first evaluation question ("*To what extent have development partners, to date, lived up to their initial indications of willingness to support GCP Tier 2 globally and in specific countries*?") requires information not only on the present situation but also on " *the initial indications*". As is detailed above there were no commitments from the donors to support GCP Tier 2 globally and in specific countries when the process started. In response to the request for expressions of interest that was sent out in 2017 to donor and SAI members of the INTOSAI-Donor Cooperation, responses were received from four donors (Austrian Development Agency, EC, Irish Aid and Norway). The Austrian Development Agency (ADA) decided to support the Accelerated Peer-Support Partnership Programme (PAP-APP), Phase 1. The first draft programme document was shared with ADA 23 Dec 2017. The final programme document was shared with MFA Iceland in June 2018 and an agreement was signed 27 August 2018.

Following some initial small pilot projects, the IDI Board approved IDI's Bilateral Policy in March 2017. Since then, IDI has engaged in the following bilateral support initiatives:

- Peer support to National Audit Chamber (NAC) South Sudan 2017-20 (funded by the Norwegian Ministry of Foreign Affairs – South Sudan Embassy) (Initial budget 3,8m NOK)
- Peer Support to the Office of the Auditor General (OAG) in Somalia 2018-20 (funded by the Norwegian Ministry of Foreign Affairs – Nairobi Embassy) (Initial budget 5,1m NOK)
- Accelerated Peer-Support Partnership Programme (PAP-APP), Phase 1, 2018-20 (funded by the Austrian Development Agency and Ministry of Foreign Affairs Iceland (Initial budget 13,1m NOK. MFA France and DFID came in as additional donors in 2019.)

The biggest challenge has been the strategic direction. It has been difficult to keep up momentum. The Cooperation processes as well as the processes on the ground are slow. Donor representatives have repeatedly been warning of the complexity of this process and the importance of avoiding expectations gap[32]. Some of the donors that are not in a position to provide immediate support

[32] See for example Summary IDSC Leadership teleconference, 30th August 2017

tried to facilitate procedures and processes to integrate support to targeted SAIs in the countries next PFM programmes.

According to some of the interviewees there is an interest from donors to have another round after GCP Tier 2. The possibility for donors to commit themselves for a new round depends on whether donors are centralised or decentralised. Global budgets are handled from HQ and that gives more flexibility. Normally donors are represented at HQ level in IDC and it is easier for them to get funding from their own level.

However, some donors want to see results rapidly that can be communicated with governments and the general public. Thus, there is need to present success stories and other results that can be communicated outside the Cooperation. In the management processes there is a conflict between focusing on short-term results on one hand and establishing sustainable long-term processes on the other hand.

Peer support is key to the GCP Tier 2 concept. Most of the interviewees say that peer support is a good idea. However, some of the interviewees express a slightly different opinion:

> "*The donors expect INTOSAI to deliver peer support. Sometimes it is difficult to find a SAI that is willing. Not many countries with capacity for secondments for example. However, it is not always necessary that it is a SAI providing the support. WB can complement in many areas. Also, consultants are more competent when it comes to capacity building*."

> "*Peer support is the best support in audit issues but not for other needs or problems. We are auditors and not experts on capacity building, strategic planning, leadership and organisational development. Thus, the SAIs should have that kind of support and advice from professionals*".

There are institutional constraints for SAIs to get compensated for time and costs they have for peer to peer support. In most cases it must be given as in-kind support. Only the SAIs in Sweden and Norway have budget lines for peer to peer support or partnership programmes directly from the Parliament. European Commission and other donors would also be happy to support SAIs for peer to peer support if and when this will be allowed.

The architecture of INTOSAI is complex and the IDI has to deal with these complexities, which go beyond the influence of the IDI. The general comment among the interviewees in the Review of INTOSAI-Donor Cooperation 2018 was that all parts of INTOSAI should coordinate their efforts better and avoid duplication. The Review of INTOSAI-Donor Cooperation 2018 recommended that the role for INTOSAI regional and sub-regional bodies should be clarified and their role in learning processes and capacity development should be recognised. In this sense the partnership between IDI, AFROSAI-E and CREFIAF in the implementation of GCP Tier 2 and later the PAP-APP programme once PAP-APP was established has been successful. All interviewees agree that the coordination between IDI, AFROSAI-E and CREFIAF has been good.

In January 2018, the IDI, AFROSAI-E and CREFIAF agreed on a MoU for five years (2018-2023) to work collectively with the SAIs. A partnership agreement was also agreed, which established a joint programme, a result framework and the main steering mechanisms for 2018 and 2019.

Peer support to the nine SAIs comes mainly from the region and that is good according to the interviewees. Normally SAIs compare themselves with neighbouring countries. The problem is that these SAIs are often also struggling with limited capacity. Even if they really want to support the challenged SAI it is difficult often to find enough time especially for the most experienced staff. Therefore, it cannot be expected that the same Peer should support a SAI over a long time.

Also developed countries are willing to provide support, but for the nine SAIs that is less relevant as the gap is too huge and staff from SAIs in western countries don´t really understand what support is needed. SAI Norway and SAI Sweden are special because they have international programmes and, thus, staff are experienced in supporting SAIs in Africa.

According to most of the interviewees the roles and responsibilities between GCP Tier 2 and the PAP-APP programme were sufficiently clear once PAP-APP was established. The division of roles and responsibilities was well determined. The IDS Secretariat mobilises donors, CREFIAF and AFROSAI-E are responsible for mobilising peers in their respective regions and IDI is coordinating the technical implementation of the PAP-APP through a joint team of Managers. IDI is also responsible for project management issues. However, as the SAIs have different needs and were in different stages of development of for example strategic planning, it has not always been clear who was responsible for a certain kind of support at a specific time in the transition period from GCP Tier 2 to PAP-APP. According to the interviews this was, however, not a big problem as it was smoothly handled in the dialogue between the partners. It has also been stated that a more formalised process for handing over the responsibilities would have been an advantage. When PAP-APP came in, the two teams should have done planning together on how to pull out of the GCP Tier 2 involvement.

5.2 Analysis and Conclusions

When 23 donor agencies signed the 2009 Memorandum of Understanding that established the INTOSAI Donor Cooperation they agreed to five principles based on the Paris Declaration of 2005. Principle no. 4 was that donors will endeavour to mobilise additional resources to develop and implement SAI plans. However, this was not a commitment: at the most, it was a statement of general intention. Donors and other resourced organisations have their own mandates and their own allocation criteria. It is a challenge engaging donors to support a particular group of countries and to incorporate this into their plans. It takes time for them to gain the necessary support for programs and respective governments.

The idea to scale up in countries in challenged situations worked well as a concept. It was seen as a valid request from donors to take this initiative. The GCP Tier 2 strategy was pushed by the donors, but then there were no real commitments to provide funding. In fact, most donors were silent to begin with when it came to concrete funding.

This evaluation question cuts across GCP Tier 2 and the PAP-APP Program. Our understanding is that PAP-APP was initiated as the INTOSAI response to the failure of donors to come forward to support specific countries initially, given the SAI's needs were not known.

Most donors focus their bilateral support on a limited number of countries. On the country level donors have to comply with long-term strategies and agreements and if governance is not a priority in this, they cannot support the SAI. For example, Austrian Development Agency that supported IDC, did not work in any of the nine selected countries and, thus, had no offices there. When a donor is not already working in the country it is not possible for the donor to take part in gathering information or assessing proposals and there is no funding for bilateral support in that country. These donors must instead use their regional budgets or global budget for supporting the initiative. The global budget is handled at the HQ and that gives more flexibility. In this case the initiative to support must have a regional or global outreach respectively and there are often ongoing commitments to compete with. So, it is not surprising that it is generally a long and complicated process and takes a long time for a donor to commit to a new initiative.

INTOSAI has over the years clarified roles and responsibilities at global, regional and country level and changes are agreed upon according to the INTOSAI procedures. The interaction between the three levels is of crucial importance to the INTOSAI – Donor Cooperation, and it is an ongoing challenge to sufficiently balance the different levels. The perception is that the Cooperation pays more attention to the global level and country level compared with the regional and sub-regional level. The regional and sub-regional bodies are a heterogeneous group. Some are very strong, and others are weak or under-funded. Therefore, some of the regional/sub-regional bodies need be strengthened if they are to have a role in building capacity. More donor funding should be allocated directly to regional and sub-regional bodies.

The Review of INTOSAI-Donor Cooperation 2018 recommended that the GCP should be opened up to allow applications for donor support to regional and sub-regional bodies, and this has been done. It was also recommended that the regional and sub-regional bodies should play a bigger role in the identification and formulation of projects in their member-SAIs in agreement with IDI and IDC.

The partnership between IDI, AFROSAI-E and CREFIAF has so far been successful. The INTOSAI community has, to date, successfully mobilised appropriate, high quality peer support to deliver GCP Tier 2. In addition, INTOSAI is continuously pushing for twinning arrangements around the world.

The impression is that the roles and responsibilities between GCP Tier 2 and the PAP-APP programme were sufficiently clear once PAP-APP was established. However, there was no documented general process for handing over the responsibilities. The hand over was in practice done in the first individual PSG meetings held by the PAP-APP for each SAI. It is also documented in the minutes of the meetings that the SAIs will now work with the PAP-APP team.

Future GCP Tier 2 processes should not be separated from the implementation program as has been the case with the PAP-APP programme. Instead the reform process should be handled as several phases within the same process.

Future GCP Tier 2 processes should allocate more resources to share experience and lessons from similar processes and build the understanding among the peers and managers when it comes to concepts, approaches and tools.

Annex 1

Terms of Reference (separate document)

Annex 2

Inception Report (separate document)

Annex 3

Persons Met, Interviewed and/or Consulted

Steering Committee Leadership	
INTOSAI Vice-Chair, Comptroller General US-GAO	Gene Dodaro
Director, GAO International Relations	Michael Hix
IDI	
Deputy Director General, and Head, Global Foundations Unit and Administration	Ole Husebϕ Schϕyen
Deputy Director General, SAI Governance Department	Ola Hoem
Senior Manager, Bilateral Support Unit	Jostein Tellnes
Senior Manager, Strategic Support Unit	Martin Aldcroft
Manager, Strategic Support Unit (formerly with ADA)	Petra Schirnhofer
Manager, Global Foundations Unit, GCP Manager	Kerry Crawford
Manager, Bilateral Support Unit	Mohammed Dabo
Manager, Bilateral Support Unit	Dana Wilkens
CREFIAF	
Director	Hassan Idi
Manager	François Bekemen Moukoko
Manager	Quinta Fomundam
AFROSAI-E	
Chief Executive Officer	Meisie Nkau
Executive Officer	Wynand Wentzel
Senior Manager	Gorden Kandoro
Supported SAIs	
Sierra Leone, Deputy Auditor General	Mrs. Adama Renner
Eritrea, SAI team leader and focal point	Amanuel Isaac
Supporting SAIs	
Assistant Director, The Office of the Auditor General-Kenya	Anthony Waiganjo
Donors	
EC, Senior Expert, Directorate-General for International Cooperation and Development	Suzanne Wille
Norad	Håkon Mundal
Austrian Development Agency	Petra Schirnhofer

Annex 4

Materials Reviewed and Cited

Review of INTOSAI-Donor Cooperation 2018, Professional Management, Final Report 2018-08-29

Memorandum of Understanding between INTOSAI and the Donor Community, October 2009

SC meeting minutes 2017-2019

IDI Bilateral Policy

SC Leadership teleconference minutes Dec 2016 –2019

T2 Committee teleconference minutes from all meetings

Meeting Summaries Global Call for Proposals Tier 2 for the Project Support Groups in the 9 supported SAIs

State building in fragile situations –the role of Supreme Audit Institutions and their international partners, David Goldsworthy & Silvia Stefanoni, 22 Jan 2018

INTOSAI-Donor Cooperation: Review of Coordination of Support to Supreme Audit Institutions, Sept 2017

Accelerated Peer-Support Partnership programme (PAP-APP), A Partnership of IDI, AFROSAI-E and CREFIAF, Programme document, Version 2.2018

IDC Program Document 2016-2018, and Annexes

SAIs Operating in Challenging Contexts Share Insight, Ideas, INTOSAI Journal 21 May 2018

Review of Coordination of Support to SAIs, September 2017

IDC Communications Strategy

IDC Portal Strategy

IDC Results System

Synthesis of Evaluations of SAI Capacity Development Programs

GCP Strategy

GCP Concept Note Guidance

IDC Risk Register at end 2017

OAG Eritrea Strategic Plan 2019-2023

OAG Eritrea Operational Plan 2019

Annex 5

Acronyms and Abbreviations

ADA	Austrian Development Agency
AFROSAI-E	African Organization of Supreme Audit Institutions (English-speaking countries)
ARABOSAI	Arab Organization of Supreme Audit Institutions
ASOSAI	Asian Organization of Supreme Audit Institutions
CAROSAI	Caribbean Organisation of Supreme Audit Institutions
CREFIAF	Conseil Régional de Formation des Institutions Supérieures de Contrôle des Finances Publiques d'Afrique Francophone Subsaharienne
DRC	Democratic Republic of the Congo
DFID	UK Department for International Development
DFAT	Australian Department of Foreign Affairs and Trade (previously AusAid)
DP	Development Partner
EoI	Expression of Interest
EC	European Commission
EU	European Union
EUROSAI	European Organization of Supreme Audit Institutions
GCP	Global Call for Proposals
IBP	IDI Bilateral Policy
ICP	Information and Communication Technology
IDC	INTOSAI-Donor Cooperation
IDI	INTOSAI Development Initiative
IDS	INTOSAI-Donor Cooperation Secretariat
IDSC	INTOSAO-Donor Cooperation Steering Committee
INTOSAI	International Organization of Supreme Audit Institutions
ISSAI	International Standards of Supreme Audit Institutions
MFA	Ministry of Foreign Affairs
MoU	Memorandum of Understanding
N/A	Not applicable
NAC	National Audit Chamber
NOK	Norwegian kroner
Norad	Norwegian Agency for Development Cooperation
OAG	Office of the Auditor General
OBI	Open Budget Index
ODA	Official development assistance
OECD	Organisation for Economic Co-operation and Development
OLACEFS	Organización Latinoamericana y del Caribe de las Entidades de Fiscalización Superior
PAP-APP	Partenariat Accéléré pour l'Appui des Pairs (PAP) - Accelerated Peer-Support Partnership (APP).
PASAI	Pacific Organisation of Supreme Audit Institutions
PEFA	Public Expenditure and Financial Accountability
PFM	Public financial management
PSG	Project Support Group
SAI	Supreme audit institution
SAI-PMF	Supreme Audit Institution – Performance Measurement Framework
SC	Steering Committee
SDGs	Sustainable Development Goals
SNAO	Swedish National Audit Office

ToC	Theory of change
ToR	Terms of reference
UN	United Nations
WB	World Bank