

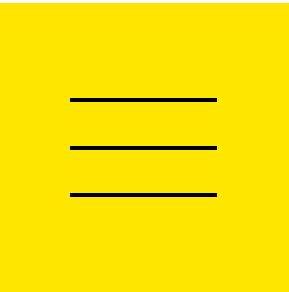
Mid-Term Evaluation of Accelerated Peer-Support Partnership (PAP-APP)

Phase 2: 2020 - 2024

June 2024

List of Abbreviations

Term	Definition
AFROSAI	African Organization of Supreme Audit Institutions
AFROSAI E	African Organization of English-speaking Supreme Audit Institutions
CAAF	Canadian Audit and Accountability Foundation
CdC Madagascar	<i>Cour des Comptes Madagascar</i> - Court of Accounts of the Republic of Madagascar
EU	European Union
EY Sweden	Ernst & Young, Sweden
ICT	Information and Communications Technology
IDI	INTOSAI Development Initiative
INTOSAI	The International Organization of Supreme Audit Institutions
ISC	Institution Supérieure de Contrôle des Finances Publiques - Supreme Audit Institutions
ISSAI	International Standards applicable to Supreme Audit Institutions
Jurisdictional/court model, court of accounts, "cour de comptes".	Have both jurisdictional and administrative authority and operates independently of the legislative and executive branches. As an integral part of the judiciary, it can make judgements on government compliance with laws and regulations and ensures that public funds are adequately allocated.
OECD	Organisation for Economic Co-operation and Development
PASIE	Projet d'Amélioration de la Surveillance de l'Industrie Extractive- Improvement of monitoring of Extractive Industries
PAP-APP	Partenariat d'Appui Accélééré par les Pairs - Accelerated Peer Support Partnership
PEFA	Public Expenditure and Financial Accountability
PSC	Project Steering Committee
Sida	Swedish International Development Cooperation Agency
TANTANA Project	Strengthening the Court of Accounts of Madagascar Project
USAID	U.S. Agency for International Development



Content

- Executive Summary 4**
 - Introduction to the programme 4
 - Conclusions and Recommendations 4
- 1. Introduction 10**
 - 1.1 Background..... 10
 - 1.2 Programme strategies..... 11
 - 1.3 Objective 11
 - 1.4 Methods used in the evaluation including scope, reliability and validity 11
 - 1.5 Programme management 13
 - 1.6 Funding partners and peer partners 13
- 2. Results framework 14**
 - 2.1 Baseline..... 14
 - 2.2 Theory of change (ToC)..... 14
 - 2.3 Individual vs organisational learning and capacity development 16
 - 2.4 Local Ownership and implementation capacity 17
 - 2.5 Independence - for who? 17
- 3. Mid-term evaluation findings 18**
 - 3.1 Country project input-output 18
 - 3.2 Project design and management 20
 - 3.3 Strategic change management 22
 - 3.4 Coordination of support to country projects and donors 25
 - 3.5 Gender and diversity related audits, policies and practices in the SAI 26
 - 3.6 Adaptation and digital progress in the PAP-APP Programme amidst COVID-19 27
 - 3.7 Overall and operationalised judgement criteria 27
- Annex 1. Country project presentations 31**
- Annex 2. Country projects not subject for separate external evaluations 33**
- Annex 3. Phase 1 SAIs not included in Phase 2 36**

Annex 4. Assessment of Result Framework compared to baseline.....	37
Annex 5. Peer-partners.....	41
Annex 6. PEFA.....	43
Annex 7. PAP-APP programme result framework.....	44
Annex 8. Reviewed documentation	45
Annex 9. List of interviewees	49



Executive Summary

Introduction to the programme

The PAP-APP programme was established in early 2018 by IDI together with the two sub-regional organisations of INTOSAI AFROSAI-E and CREFIAF. The three partners are providing intensive support to nine highly challenged SAIs in sub-Saharan Africa to enable them to build sustainable capacity for strategic planning and implementation. Two other objectives are to improve the coordination of external support and to be model employers regarding gender balance, diversity, and inclusion.

For 2018-2020 (phase 1), the intention was to prepare project proposals built on SAI-led needs assessments and strategic and operating plans. In Phase 2 (2020-2024), the projects are to be implemented with changes in the modalities of implementation. External funding is secured for both country projects and the programme level.

The programme design meets the requirement of achieving the programmes output and outcomes. The programme has increased peer-to-peer support to the participating SAIs. Thanks to the country projects the SAIs has developed working methods and tools that will assist the SAIs to fulfil their mandate and serve the citizens including the programme objectives.

The collaboration between AFROSAI-E and CREFIAF on a unified programme has recently commenced, making it premature to evaluate its outcomes at this initial phase. It is observed that there is currently no joint operational activity within individual country projects. However, due to their collective participation, all significant institutional support entities in the sub-Saharan African region are now operating under a shared structure. Consequently, this program holds potential for contributing to the upcoming phase of GCP Tier 2 support.

Conclusions and Recommendations

1. *The PAP-APP programme stands out for effectively advancing the capacity building of vulnerable SAIs, aligning with the SDGs' principle of leaving no one behind and demonstrating significant institutional development since 2017.*

The programme is commended for its noble endeavours to reach the most vulnerable, those SAIs that have not received substantial support before, if any. The setup of the programme strives to fulfil the leave no one behind principles in the SDGs. The programme reaches SAIs that several funding and peer partners are reluctant to support, there are too many risks to cooperate, instable political systems, staff from peers not willing or not prepared to go to countries with high-risk profiles just to mention some issues. PAP-APP is thus a programme that clearly fulfils a unique role in the capacity building undertakings of INTOSAI. The international pres-

The programme has also been able to attract funding and peer-support from partners that are well known for high quality delivery in audit technical areas, including Covid 19 related audits. In addition, the programme also supports areas connecting to the audit work such as change management and gender actions.

The global sharing of best practices of support to highly challenged SAIs have started but it is too early to assess any output from the endeavours on the programme level at this stage.

The country projects in phase 2 differ a lot both regarding financial resources and number of funding and peer partners. That has resulted in some country projects working very well - leading to even further attraction potential. Other country projects are very small from the beginning and there is a tendency that in these country projects, there are very few activities. External factors beyond the control of the SAI, for example political instability partly explains the disparity between country projects. The country project deliverables and interim results are therefore mostly on track for achieving the programme objectives and emphasis should be put on the leaving no behind principle in the remainder of the current programme phase.

The OECD-DAC Principles for Evaluation of Development Assistance form the basis for the assessment of the programme. We have evaluated each area sorted by principle, see the overall in Findings chapter: For details of approaches to the evaluation we refer to the report. Also, the reasonings behind the assessments are detailed further in the report.

ence also provides additional capabilities in securing and advancing independence for the SAIs.

It is also a programme that is well designed in capturing aspects that are important in implementation of capacity building. The development of strategic plans is said to have been led by the SAIs and has augmented the notion of high-level ownership in their strategic abilities. The participating SAIs also have responded well and are working actively with implementation of the strategic plans developed in Phase 1. The allocated project managers from IDI and programme partners have been instrumental in securing continuous activities within the country projects. The programme thus has been able to secure institutional development for all participating SAIs compared to the baselines in 2017.



To further enhance the impact and sustainability of the programme, we recommend IDI and programme partners to further develop the framework for risk mitigation, tailored to address the specific challenges faced by high-risk profile countries. The framework could be rather generic and concentrate on a few common challenges and include how the programme have dealt with these and the monitoring mechanisms of the programme partners. This would enable more peer partners to engage with these SAIs, thereby broadening the support network and ensuring the continuous advancement of strategic planning and implementation capabilities.

Relates to OCED-DAC principles: Effectiveness, Sustainability

2. *The country projects strategic plans often reflect the support available rather than specific needs, creating a uniform approach that limits strategic capacity building. This generality makes it difficult to tailor mechanisms to each SAI's needs and leads to unclear commitments and accountability issues, ultimately affecting the programme's effectiveness.*

Evaluators of the programme's first phase noted that the participating SAIs were either indifferent to or unfamiliar with the Theory of Change concept and it was not incorporated into the cooperation agreements. Despite recommendations for individualised ToC, the similarity in baseline conditions and needs across SAIs suggests that a unified programme-level ToC could be more effective where some countries could be grouped together into one ToC, supplemented by country-specific nuances where necessary.

The programme level aims to improve the quality of support in country projects by providing assistance to project management and ensuring availability of peer partner support. It also ensures adequate funding and technical support for the duration of the programme. The programme level facilitates initiatives to enhance audit techniques and the adoption of international standards. Additionally, it promotes knowledge exchange and best practices among the eleven SAIs to foster learning and institutional growth. To sustain the benefits of the support, the programme level should assist country projects with organisational learning and the strengthening of strategic and operational capaci-

ties. The programme level is also well equipped with project managers dedicated to each country project.

The similarity among the strategic plans further emphasises the difficulty in determining to what extent these plans are shaped by actual needs versus the support available. Moreover, the programme level ToC assumes an increase in strategic organisational capacity. Given the striking resemblance and broad scope of these strategic plans, identifying mechanisms that support this capacity enhancement is challenging.

The programme's capacity development is characterised by a wide range of activities, which are determined annually through operational planning. At the strategic level, the creation of strategic plans during phase 1 is intended to foster SAI ownership. The extent to which this process has been led by the SAIs is unclear and seems to have varied across different country projects.

We also notice a weak connection between the strategic goals and the commitment set out in the cooperation agreements.

A more explicit commitment from partners to support prioritisation and organisational learning, rather than just broadly endorsing a wide-ranging strategy, is crucial. Without this, there's a risk that the SAIs may not learn to prioritise effectively, leading to vague partner commitments and difficulty in holding parties accountable for their actions or inactions. This could ultimately hinder the efficiency of implementation of the programme.

We recommend a dual approach: a unified programme-level ToC to provide a consistent framework, alongside tailored adjustments for individual SAIs where partners are encouraged to make clear and specific commitments to support priorities. Create an accountability framework that defines responsibilities and monitors progress towards defined goals. This, stronger alignment between strategic plans and cooperation agreements, will ensure a more strategic and effective use of resources.

Relates to OCED-DAC principles: Sustainability, Partnership, Relevance



3. *The programme result framework is concentrated on reaching quantitative outputs - there is a lack of operational indicators for qualitative outcomes.*

The analysis of the results framework reveals that outputs are predominantly quantified, such as the number of participants and audits conducted. Similarly, the baselines for various indicators are primarily numerical. The quality of support is only partially reflected in the annual survey of participants, which assesses their perceptions rather than the complexity or innovativeness of the support provided.

In terms of gender equality advancements within most SAIs, the metrics used are again largely quantitative. The emphasis is on whether human resources policies have been established, rather than on evaluating the effectiveness or impact of these policies.

The programme's primary objective is to ensure the success of the country projects but we recognise the value that qualitative data can add to a comprehensive understanding of the programme's impact. In addition, for the country projects to secure sustainability, there is a need to secure high quality delivery from the programme.

We recommend that the programme level expand the result framework to include qualitative measures that capture the depth and innovation of the support provided. The participants survey could be modified to also collect qualitative feedback on the support's effectiveness and relevance to a larger extent. For gender equality advancements, there is a need to measure the lived experiences of individuals affected by the policies, not only the existence of the policies on paper.

By adopting these recommendations, the programme can better capture the full spectrum of its impact, enhance the quality of its support, and ensure the sustainability and effectiveness of the country projects it aims to assist.

Relates to OCED-DAC principles: Effectiveness, Sustainability

4. *While acknowledging the unique challenges faced by SAIs, the programme must also ensure accountability and tangible results.*

Donor requirements create a drive for enhanced outcomes, yet our evaluation acknowledges that the PAP-APP programme partners recognise that SAI output is not the sole indicator of the programme's success. The complex environments in which SAIs operate can slow down their ability to produce measurable results, and in such contexts, patience is essential. Expectations for SAIs in challenging situations should be adjusted compared to those in more stable environments. Additionally, the difficulty of these contexts can create a cycle where SAIs become less appealing for external support.

Nevertheless, it is crucial for partners to maintain a balance between understanding the constraints and insisting on accountability. Despite the challenges,

the use of taxpayer money necessitates a shared framework for results. Comprehension of the context does not work against the need for outcomes.

Our review also highlights a shift in the composition of the programme partner staff since the programme's inception. There appears to be a disparity in the understanding of the programme's objectives between the original staff and those who have joined more recently. This discrepancy implies a gap in the continuity of the programme's vision, which could lead to confusion in its management and affect the perception of its results framework.

In difficult environments, the impact of individual leaders within SAIs is magnified, as evidenced by the country projects in the PAP-APP programme. Effective leadership can significantly advance an SAI's development, making the institution more attractive to partners and a more stimulating workplace.

We recommend that the programme allows for flexibility yet upholds the need for quantifiable results from the participating SAIs and peer partners. The programme partners should also implement a structured knowledge transfer process to ensure that new staff members are fully aligned with the programme's goals and strategies. This will help mitigate confusion and maintain a consistent approach to managing the programme. The programme partners should continue to emphasise accountability while also being adaptable to the unique circumstances of each SAI. Relates to OCED-DAC principles: Efficiency, Coherence



5. *To remain relevant and fulfil their mandates, SAIs require consistent access to technology and the skills to use it.*

SAIs within the programme must adapt to digitalisation and enhance their internet connectivity to effectively carry out their mandate. The importance of digital proficiency and a robust ICT infrastructure cannot be overstated, as they are essential for training, auditing, and upholding communication standards that match those of the audited entities. With the globalisation of data access and development of AI solutions, SAIs are required to manage data with high security and proficiency.

The programme has consistently applied its support methods, though innovation has been somewhat

limited, with the shift to online delivery being a change. For certain countries, the move to online support may represent an innovative step, particularly as most assistance for gender and COVID-19 audits has transitioned to this format. However, it is important to acknowledge that innovative auditing techniques have not been integrated into the programme.

A promising avenue for innovation is thus the provision of specialised expertise. Peer partners and other audit experts could contribute their advanced knowledge and innovative methods during the audit process. This strategy could significantly enhance the programme's support by leveraging targeted expertise and digital platforms to facilitate more effective and efficient audits.

We recommend that the programme should facilitate strengthening the SAIs digital capabilities, striving for ongoing access to essential technology and specialised training, including new technologies such as AI. This approach will enhance the SAIs' ability to adapt to digitalisation and ensure that they are equipped with the latest tools and knowledge to meet their operational requirements effectively.

Relates to OCED-DAC principles: Efficiency, Relevance

6. *The programme level promotes audit types not part of the core mandate of the SAI*

The basis for prioritising certain audit types within country projects is unclear due to lack of documentation. Audit type selections in operational plans are said to be influenced by the programmes competitive advantage, i.e. in areas where peer expertise is available. The prioritisation is also said to have been made according to the expressed needs from the SAIs, yet the strategic plans of SAIs include activities beyond their core mandates. The inclusion of audit types beyond the SAIs' central may be attributed to the fact that funding partners and peer

organisations tend to favour supporting more accessible opportunities, such as audit types where the peer has expertise or where funding can lead to faster results, as opposed to more complex areas like jurisdictional controls. Yet, prioritising audit production outside the mandate may lead to superficial capacity-building, particularly if audited entities are disengaged or structurally unprepared to act on findings.

The lack of peer support for Court model audits contrasts with the abundance of partners for ISSAI-compliant audits, reflecting the global development of standards and expertise.

We recommend that the programme ensure that audit activities are mostly aligned with the SAIs' mandates, in parallel to the more attractive low hanging fruits. To address the imbalance in peer support, the programme should further emphasise sharing best practises between the Court model SAIs and to think beyond peer support if needed.

Relates to OCED-DAC principles: Effectiveness, Relevance

7. *The programme level does not address measures to compensate for deficiencies in attraction from donors.*

The programme currently lacks measures to support countries with limited funding attraction poten-

tial, leading to disparities in project outcomes. Constraints due to donor stipulations prevent the reallocation of funds to address the varying needs of SAIs.

The programme should provide compensation for circumstances beyond the SAI's control to prevent



them from falling behind. Given the wealth of best practices within the programme and its financial capacity, the programme level should offer further support to SAIs that lack donor appeal, ensuring they too can benefit from the best practices and

successful strategies of other country projects. Solutions developed within the African context of other country projects are likely to be suited to the SAI's needs. This approach is also cost-effective.

We recommend that the programme further take advantage of on the programme's collection of best practices and its financial resources, we advise providing additional support to SAIs that struggle to attract donors. This will allow these SAIs to adopt proven strategies and solutions from other country projects within the African context, preventing any SAI from being left behind and promoting cost-efficiency throughout the programme.

Relates to OCED-DAC principles: Efficiency, Effectiveness

8. *The reliance on only peer support has limited delivery options, potentially causing delays in country project implementation when peers are unavailable or lack necessary expertise.*

From the programme's inception, partners have deemed peer institution support to be more cost-effective than using other kind of support partners, assuming that peers are readily available and possess the necessary expertise for the SAIs' needs. However, the first phase evaluators highlighted the importance of securing appropriate skills for tasks such as organisational development and process improvement, areas which may not be the primary strength of peer SAIs that have their core skills in public sector auditing. Additionally, the advance-

ment of AI technologies may necessitate different forms of collaboration, as the investments required could be beyond the scope of what peer partners can feasibly support. For the support to be of the highest quality and reliability, it is recommended to involve peers and audit firms who are actively participating in public sector auditing.

The observed limitations in the availability and expertise of peer support suggest that relying solely on peers for capacity building may not always be the most cost-efficient or effective method for achieving both immediate and long-term goals. Additionally, travel restrictions to certain countries present further challenges to this approach.

We recommend that the programme create a blended support platform, combining peer support with other capacities, to meet the SAIs' needs more promptly and efficiently. This platform should facilitate discussions on the most effective support options available.

Relates to OCED-DAC principles: Effectiveness, Efficiency

9. *Ensure peer advisors fully grasp the scope of their support, which should include the immediate assistance they offer and the practical application of knowledge transfer that leads to improvements in audit quality and processes. Peer advisors must act as agents of lasting change, going beyond offering temporary support.*

As a result of the weight of the programme results framework towards quantitative indicators, nuanced qualitative impacts of the training and support are not included in the result framework. Advisors in the PAP-APP programme undertake a range of roles, from tackling immediate challenges to participating in auditing and strategic activities. As recipients mature, advisors should shift towards catalysing self-organisation and initiative, with a focus

on peer support and transferring decision-making to partner organisations. This progression—from problem-solving to direct involvement, to fostering change—should be reflected in both short-term and long-term advisory roles.

Peers must balance adherence to local cultural sensitivities and contribute to promoting core programme values such as gender equality. It's crucial for the programme to ensure that advisors have the capacity to act as catalysts for enduring change, guiding SAIs towards independence and innovative practices, and linking each initiative to strategic objectives with clear learning outcomes. This approach will lay a sustainable foundation for SAIs' on-going development.



We recommend that the programme level focuses on further equipping peers with the skills and knowledge necessary to act as catalysts for change. Additionally, the country project managers together with the peers should align their efforts with the strategic objectives, ensuring that each initiative within the programme is connected to the broader strategic goals. It is also important to define and develop learning outcomes for these initiatives to measure progress and impact effectively and thus also capture the quality of the support.

Relates to OCED-DAC principles: Coherence, Effectiveness, Sustainability .

10. Robust organisational frameworks and prioritising institutional knowledge gives prerequisites for the programme to mitigate the risks associated with personnel changes and maintain its trajectory towards sustainable development.

The support extended to SAIs within the programme is valued and has yielded tangible outcomes, yet the key challenge remains in ensuring the retention of organisational knowledge within the SAIs.

The PAP-APP programme's framework offers a distinctive knowledge base that is particularly beneficial for addressing challenges in extraordinary circumstances. The difficulties faced are commonly

understood and largely shared among the participating countries, allowing the programme's structure to facilitate collective solutions for these common issues.

We believe that while all interviewees place significant emphasis on personal relationships and mutual trust at an individual level, these factors should not be as critical to success as perceived. To ensure sustainability, the programme should aim to minimise reliance on individuals and guarantee that work can continue seamlessly during leadership transitions. Organisational learning is the key to sustainable development.

We suggest that the programme level intensifies its current efforts in establishing formalised processes and systems that contribute to organisational resilience and the dissemination of knowledge. There should be a greater emphasis on accurately documenting successful strategies, refining standard operating procedures, and training best practices. Such reinforced actions will further diminish the reliance on individual personal relationships and secure ongoing stability and development.

Relates to OCED-DAC principles: Sustainability, Coherence

No Problem Can Stand The Assault Of Sustained Thinking - Voltarie





1. Introduction

1.1 Background

Supreme Audit Institutions (SAIs) have a pivotal role in providing objective information about possibilities for public sector institutions to improve their service delivery to citizens. The SAIs in challenging contexts struggle to conduct relevant audits that cover revenues and expenses PFM and contributing to democracy. They also provide value and benefits for the Parliament, the Executive, and the citizens.

The Accelerated Peer-support Partnership (PAP-APP) programme was established by IDI, AFROSAI-E and CREFIAF to support particularly SAIs in challenging¹ contexts in need of support to enhance their capacity and improve their performance. The SAIs included in the PAP-APP programme are the SAIs of the Democratic Republic of the Congo (DRC), Eritrea, Guinea, Madagascar, Niger, Sierra Leone, Somalia, South Sudan, the Gambia, Togo, and Zimbabwe.

The PAP-APP programme is organised in two phases, phase 1 supported the SAIs to assess their current situation, develop strategic plans and mobilise support, and phase 2 focuses on enabling the SAIs to implement the new strategic priorities. Phase 2 consists of an overall programme and country specific projects. The country projects vary in many ways, including when they were established, size, involvement of PAP-APP partners, level of in-kind support and peers engaged, and partnership structure. Each country project has its own result framework, based on the prioritized needs of support, ambitions of the SAI, theory of change and ability of partners to support. As several SAIs did not have projects in place by the end of phase 1, the phase 2 programme has aimed to continuously contribute to develop sufficient and relevant country projects in partnership with financial and technical providers.

Programme funding is provided in different ways and for different periods by various donors. Most funds come from IDI earmarked funds. External funding partners are SAI Qatar and the European

Commission. MEFA (Ministry for Europe and Foreign affairs France), FCDO (Foreign and Commonwealth Office UK), Irish Aid, USAID and SAI Latvia also support the programme². CREFIAF and AFROSAI-E contribute with in-kind support.

Funding for the country projects is also provided in different ways: some country projects are funded through the programme pool, while especially larger phase 2 country projects have their own funding and in-kind support agreements outside of the programme. In addition to the country projects where the PAP-APP partners are involved, there are also projects supporting SAIs in countries who participated in phase 1 and who are now implementing the strategic plans outside of the PAP-APP programme structure.

Four topical areas were selected to continue in phase 2 of the programme:

- ▶ SAI Strategic change management
- ▶ SAI coordination of partners and projects
- ▶ SAI actions for gender, diversity and inclusion
- ▶ Covid-19 related audits by the SAIs

These areas were selected based on trends and tendencies identified in the programme SAIs (for example strategic management) and areas important for IDI to promote (for example gender, diversity, and inclusion). Covid-19 audits were added as Covid-19 also affected the operations of the SAIs. The topical areas of the country projects to a large extent follow the SAI PMF framework.

IDI regard the programme to cover country projects where PAP-APP partners are involved, but also the country projects that participated in phase 1 but are running outside the PAP-APP programme.

A short description of the country projects not part of phase 2 (Zimbabwe and Sierra Leone) and an assessment of phase 2 country projects not subject of external evaluation due to the small size of the project (Eritrea, the Gambia, Guinea, Togo,) are found in annex.

¹ According to IDI the programme was established as a result of a joint request from the INTOSAI Donor Secretariat and donor community.

² PAP-APP programme report 2022



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

1.2 Programme strategies

The PAP-APP programme aspire to ensure high-quality scaled-up support to the partnering SAIs, both through the PAP-APP programme but also through ensuring support from other donors and partners. In the programme document for phase 2 the programme and country project implementation strategies are outlined, see below:

Programme implementation strategy	Country projects implementation strategy
<p>Contribute to increased and high-quality peer-to-peer support to SAIs in challenging environments.</p> <p>Build strong competencies and share good practices for support in the areas of strategic change management, coordination, gender actions and covid-19 related audits.</p> <p>Contribute to global sharing of good practices of support to highly challenged SAIs and good stories of how such SAIs strengthens their capacities and performance.</p> <p>Contribute to a possible new round of GCP Tier 2</p>	<p>Establish long-term and tailored projects with the SAIs for successful implementation of the strategic plans - as a continuity of Phase 1</p> <p>Develop and manage projects based on lessons learned of capacity development in challenging contexts.</p> <p>Support the SAIs in various domains depending on partners and resources available.</p>

1.3 Objective

As stated in the Terms of reference (ToR), the overall objective of the mid-term evaluation is to provide the PAP-APP partners with evidence-based findings and conclusions on the results of the second phase

The evaluation involves the following objectives:

- ▶ To examine whether the programme design meets the requirement of achieving the programme outputs and outcomes.
- ▶ To examine whether the programme and the country level project deliverables as agreed in SAI PAP-APP Phase 2 Cooperation Agreement and interim results are on track for achieving the programme objectives.
- ▶ To provide recommendations for improving the programme design and ongoing management and coordination for the remainder of the programme period.

of the programme so far. This evaluation reviews the overall programme but also include some findings and conclusions from the country level support initiatives.

1.4 Methods used in the evaluation including scope, reliability and validity

Data collection for the review utilised interviews, focus-group discussions, and document reviews. Online interviews with SAIs from phase 2 of the programme were conducted in a semi-structured manner, in French or in English depending on the interviewee and with Togo and Guinea jointly conducted. We interviewed peer-partners as well as programme partners. We assessed the PAP-APP program's progress using the IDI annual survey system and analysed responses from participating SAIs. However, we have not received information on the response rate or potential bias in the response rate. We notice that two SAIs are dominating the responses and thus there is no equal distribution of responses.

For the cost-output analysis, data was sourced from IDI and augmented with project-specific records,

such as the number of reports published, which were retrieved from the websites of the respective SAIs.

A focus group on November 17, 2023, discussed the programme evaluation and the needs of each participating SAI, and another on March 20, 2024, addressed efficiency analysis and IDI's broker role, involving project managers from IDI and partners CREFIAF and AFROSAI-E. In total, 22 individuals were interviewed (see Annex 2 for details), and a variety of documents were reviewed (details in Annex 1). EY did not participate in the peer partner meeting that took place the days before the meeting in November 2023, thus no direct observation of peer partner interaction has been made in the evaluation.



We have performed text analysis of the needs assessments³, strategic plans, partner agreements and risk analysis using both human analysis and using AI-powered text analysis. All AI generated texts have been subject to human quality control. The AI-tool used for the analysis is the EY.Q (developed for EY purposes) which is consistent with EY security standards. Details about the different text analysis are presented under each section.

Scope of the evaluation

This evaluation focuses on the direct support provided by PAP-APP partners to SAIs and how the programme seeks to enhance the quality and scale of this support, including collaboration with other donors. External evaluation results are referenced briefly when relevant.

Data on other donors' contributions, the quality of their support, and country projects for Sierra Leone and Zimbabwe (phase 2) are outside the scope of this assessment.

The evaluation highlights the PAP-APP program's supportive role in complementing extensive programmes in the Gambia and Eritrea, not the quality of the external support provided outside the programme.

The scope of the evaluation is in accordance with the guidelines set forth in the inception report. Given that IDI has the final endorsement of this report, the evaluation has been enhanced with further dimensions of the programme by comments on the draft report from IDI and programme partners. We have made a priority based on IDI and programme

partners comments on our draft reports. This collaborative approach, benefits from the insights of IDI's and programme partners knowledgeable staff and thus ensure a comprehensive and balanced understanding of the program's multifaceted nature. For example, we appreciate the suggestion from IDI to assess the SAIs' performance against the 2017 baseline. However, we cannot assess this in detail due to the limited scope of the evaluation, only on an overall level.

The ability to determine the program's influence on additional support for the SAIs is measured, but not the quality of that support. Only general benefits to SAIs are described due to a lack of independent evidence for detailed analysis.

The evaluation acknowledges a potential bias as participants have no incentive to criticise the programme, given the lack of alternative support options. Recommendations are provided only at the programme level, not for individual country projects or for SAIs.

Validity and reliability

In conducting an evaluation of this complex programme with a wide array of dimensions and numerous partners, we encounter some challenges to the validity and reliability due to the evaluation's limited scope that allows for only a partial review of the programme's aspects. Below is a clarification of the risks we anticipate:

Reliability issues: The complexity of the programme and the presence of multiple partners pose a risk of inconsistent data collection and coordination challenges, potentially compromising the reliability of the evaluation results. The limited scope of the evaluation means that not all components of the programme are assessed with the same depth or rigour.

Validity Issues: Inability to explore all programme areas may result in evaluating with metrics that do not align with the program's actual scenario. Concerning internal validity, it is difficult to ensure that all positive outcomes are due to the country project in-

itiatives rather than external factors. Since it is impossible to consider all influencing elements, we have to make overall assessments of the programme's direct effects.

Triangulation issues: The evaluation process acknowledges potential challenges in triangulation due to the uniform approval and participation benefits experienced by stakeholders. Each participant's continued support and the unanimous desire to sustain project activities indicate a shared recognition of the programmes value.

To address these concerns, we have adopted universally recognised methods for capacity development, enabling cross-comparison between these strategies and their implementation in the PAP APP programme at both the programme and project levels. This alignment of interests, while positive, is considered to ensure an independent and objective evaluation.

³ The inclusion of this analysis at a later stage in the evaluation process stemmed from the realisation that programme partners held varying views and motivations regarding their engagement with the programme. Additionally, it became apparent that the participating SAIs had diverse requirements not initially reflected in the programme's design. The SAIs' perspectives on the programme also differed from what was documented in the project materials.



1.5 Programme management

The programme is executed as a partnership arrangement between IDI, AFROSAI-E and CREFIAF. A programme team led by IDI are managing the programme. The steering committee is responsible for monitoring and evaluation of the programme. Each of the three partners are represented in the steering committee. The committee is led on a rotational basis by the heads of each of the programme partners. The committee meets, at least, twice a year to approve the annual report and decide on plans and budget for the programme.

An annual meeting is organised for the funding partners of the programme. Providers involved in various country projects are also consulted in a joint fo-

rum annually. It is stated in the Programme document for Phase 2 that regular communication is key as sharing of good stories, examples and tools is an integral part of the programme work to ensure high quality support of various projects and partners.

The programme steering committee do not decide on project specific budgets. The country projects are led by different providers and involve different partners. The projects are primarily managed separately from the programme, with their own funding and tailored result framework. For projects where the PAP-APP partners are responsible the project is managed on the operational level by either IDI, AFROSAI-E or CREFIAF.

1.6 Funding partners and peer partners

Partnerships within the PAP APP programme including the country projects are complex and multi-layered, each with goals, interactions, incentives, and stakeholders. The different dimensions in the PAP APP are the following:

1. Programme Level Partnerships

At this strategic level, we find collaborations between institutional entities such as the IDI CREFIAF and AFROSAI-E. These partnerships are foundational, setting the framework for programme objectives, shared responsibilities, and overall direction. CREFIAF and AFROSAI-E are both regional organisations that provides support from their members mostly in-kind.

This level also involves engagements with larger donors like the EU and the USAID. These donors provide substantial funding and resources, influencing the program's scope, reach, and impact. The alignment of programme goals with donor priorities is a delicate balance that requires continuous dialogue and coordination.

2. Country Project-Level Partnerships

Country-level partnerships in the PAP-APP programme operate on an operational level, with each country having peer-partners that provide in-kind support through staff or consultants. These partnerships deliver diverse skills and resources, with their success reflected in project outcomes.

SAI Support groups also play a role, offering a collaborative space for stakeholders to coordinate and enhance support efficiency.

The number of partners is often linked to funding. In the Annex there is an illustration of the peer-partners for the different countries part of the PAP-APP programme.





2. Results framework

The PAP-APP programme results framework is presented in Annex 6. This section contains our complementary interpretation of the results framework.

2.1 Baseline

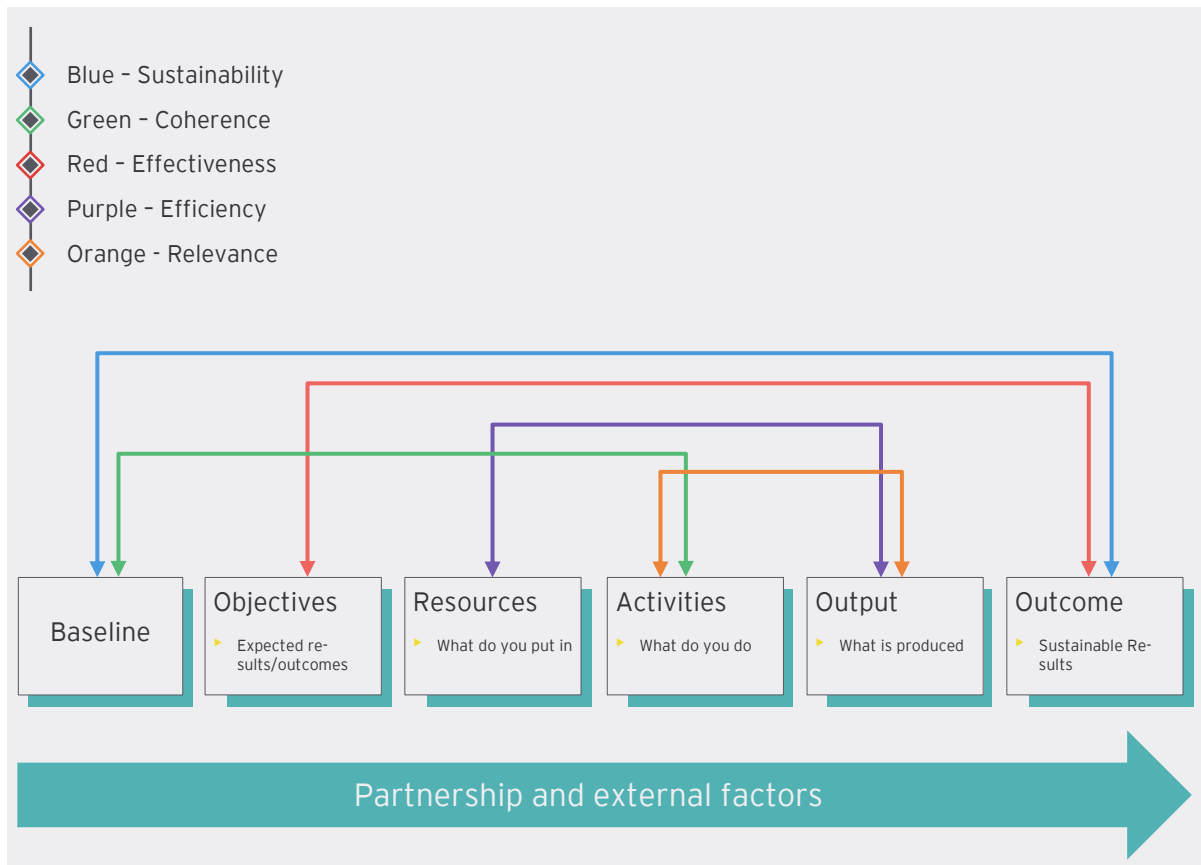
The table below is a summary of the needs assessment of the SAIs participating in phase 2 of the programme and the response from the programme phase 2. This forms basis for the assessment of the programmes achievement compared to the situation in 2017.

Needs identified/Baseline	Programme response
No resources available at the SAIs to manage projects of this kind. Lack of skills and availability of staff. Vital for project execution.	Project design and management Assistance from IDI and programme partners country project managers.
No systematic strategic management system, no follow up indicators Outdated internal policies for e.g. risk and code of ethics if any No Communication policy, not even a central phone number to reach the SAI Lack of coordination with stakeholders in the country Assistance with push for independence vs the government	Strategic change management
Training in ISSAI compliant auditing Assistance for raised skills in auditing Infrastructure ICT infrastructure and communication; Vehicles, supply of electricity Office buildings Practical use of working papers in auditing Lack of skills in jurisdictional controls ISSAI compliant auditing and assistance by best practice for jurisdictional controls and external controls of public finance Assistance in structuring of documentation from auditees and internal documentation	Coordination of support projects and donors
Specific strategic horizontal goal of IDI and participating SAIs, not part of needs identified	Improving gender and diversity related audits and policies and practices in the SAI
The initial needs assessment took place before the pandemic audits of this kind was therefore not planned for.	Covid-19 related audits

2.2 Theory of change (ToC)

The evaluation is structured to focus on a results chain, adhering to the OECD-DAC evaluation principles which include relevance, effectiveness, efficiency, coherence, and sustainability at project and programme levels. The Theory of Change (ToC) aims to dissect internal and external aspects of outcomes, understanding their occurrences and the influence of project interventions. This involves comparing actual changes to the planned objectives for each SAI. The ToC outlines a logical progression from programme inception to anticipated effects, with monitoring and evaluation crucial for tracking progress and making necessary adjustments.

The theory of change in the phase 2 programme document emphasises improving SAI performance in challenging contexts, through strategic management, holistic improvement, resource allocation, and strategic planning within governance contexts. It identifies the importance of SAI leadership and institutional reform support, suggesting strategic audits to showcase SAIs role in national challenges. External support guided by success factors and the SAI Performance Measurement Framework (PMF) assesses and enhances interconnected SAI processes, adapting strategies to local needs and reform advocacy.


Figure 1: Illustration of the Theory of Change


Theory of change - programme level

The Theory of Change on the programme level outlines how the overall programme assist the country projects to the strengthening of public financial management and accountability through the enhanced effectiveness of the SAIs.

The *long term objective of the programme* is to reach improved governance, confidence, compliance and transparency in public financial management across the eleven African countries involved ensuring the quality of public sector governance and service delivery for the value and benefit of the citizens.

Intermediate outcome on the programme level is that the programme should efficiently assist the country projects to enhance the quality of the support provided. The programme level should thus assist both the project management for each country project but also the peer partners to ensure that the support in-kind is relevant and valid.

Regarding *resources*, the programme level secures that sufficient funding and technical assistance will be available for the program's duration. Unintentionally, the programme level has also been a broker to attract funding for the country projects, thus the programme level also secures resources for the execution of the country projects.

Regarding *activities*, the programme level could work with Capacity-building programs to improve audit techniques and the adoption of international standards in the country projects. It could also provide advocacy and dialogue with governmental authorities to reinforce SAI independence as well as development of follow-up systems to track government responses to audit findings. It is also supposed to facilitate knowledge sharing and best practices among the eleven SAIs with the assumption that peer cooperation among SAIs leads to enhanced learning and institutional strengthening - a network or platform for SAIs to share findings and experiences.

To reach high *sustainability* of the support provided in the country projects the programme level should work with assisting the country projects to reach organisational learning and enhanced capacities of both strategic management and operational capacity.



This ToC assumes that by building the individual and collective capacity of the eleven African SAIs, promoting their legislative independence, and actively engaging with stakeholders, the programme will contribute to better governance and accountability in public sector finances. The success of the programme relies on a clear understanding of the current context, an outline of the necessary steps to effect change, a set of well-grounded assumptions, and one rigour but still user-friendly system to monitor progress and outcomes for the entire programme.

Theory of change - country level

The *baseline* for the country projects typically shows limited audit coverage, operational independence, public awareness, and recommendation implementation. Objectives are to bolster SAIs' strategic and operational capacities, adherence to international standards, and sometimes, legislative independence.

The *objectives* for the country projects are mostly to strengthen both the strategic and operational capacities of the SAIs to conduct effective audits. The projects also aim to improve the adherence to international auditing standards and in some cases to enhance the independence and legislative authority of the SAIs.

Key resources in the implementation include financial support from donor organisations or peer partners, technical expertise in up-to-date auditing and institutional development. It also involves access to training and professional development for SAI staff. In some country projects, tools for effective stakeholder communication and engagement are included.

The planned *activities* to reach the objectives involve delivering tailored training programs for SAI auditors, facilitating work to enhance the legal frameworks for SAI independence. In some countries activities also involves implementing stakeholder engagement initiatives.

The expected *outputs* from these activities include a series of training and capacity-building interventions completed. Drafted or revised legislation proposals for SAI authority and independence. Communication platforms or campaigns launched.

Examples of *outcomes* are enhanced SAI auditing capacity reflected in the number, quality, and impact of audits. Specifically important is to develop quantifiable measures to measure the quality in the audit work. Improved legal frameworks granting SAIs greater independence and authority. Increased awareness and engagement among stakeholders regarding the SAIs' role, leading to improved public financial accountability. Established best practices within the SAIs network, promoting a culture of continuous improvement and cooperation.

Central to *sustainability* in is that the country projects must embed sustainable practices within their operations, adapting to changes in the financial landscape and being resilient against political pressures. Overall, the sustainability aspect in the ToC promotes the enduring transformation of SAIs into robust, transparent, and effective institutions that can catalyse wider societal changes, contributing to the sustainable development of the societies in which the SAIs operate.

2.3 Individual vs organisational learning and capacity development

Organisational learning and capacity development are pivotal for sustainability, requiring a systematic approach to transform individual skills and knowledge into organisational knowledge. Key to this process is achieving a critical mass that ensures this knowledge is deeply embedded within the organisation.

In auditing, individual knowledge starts with the acquisition of "know-how" (technical skills) and "know-why" (understanding the application and rationale behind those skills). To become organisational knowledge, these individual insights must be shared and codified, typically through group learning, discussions, and institutionalisation into organisational memory via routine practices and guidelines.

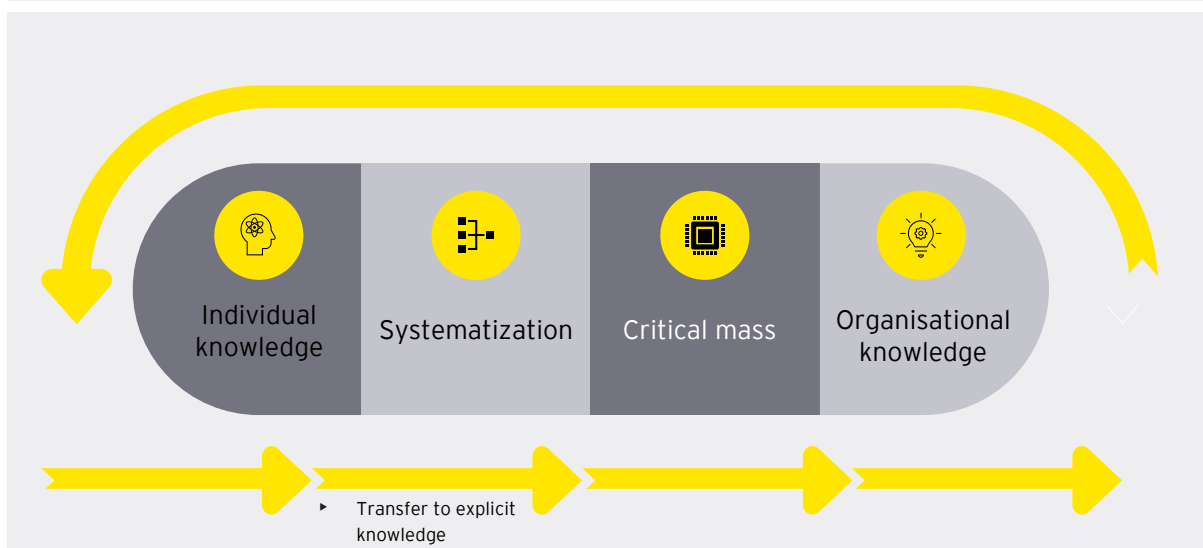
The programme's objective is institutional development for SAIs in challenging contexts. Beyond individual and organisational learning, capacity development encompasses the broader ability of people, organisations, and societies to manage their affairs and adapt to change. This includes not only skills and knowledge but also the creation of an enabling environment marked by appropriate incentives and governance.

The model below, similarly, to all models, is a simplified representation of reality designed to analyse a complex phenomenon. It is important to stress that the causal pathway does not always flow in the direction of the arrows as stated in the model and that the same activity may be relevant to multiple steps of the chain.⁴

⁴ EY interpretation of capacity development based on *Guidance on Capacity development, Sida 2011*.



Figure 2: concepts of knowledge and capacity building to reach organisational knowledge



Source: EY

The programme provides a wide range of support components, the aim for all enhancing the capacity of the SAIs in terms of systematic capacity development. This will improve organisational capacity (systems and processes) and ultimately the institutional

framework (improving but also protecting the legal framework and independence of the SAIs). Methods for this are for example shared concepts and understanding for the skill at hand, but also in practical routines, handbooks, and best practices

2.4 Local Ownership and implementation capacity

In the Paris declaration of Aid Effectiveness, the principle of ownership is spelled out as an indicator for success. The ownership requires that clear strategies are spelled out together with clear strategic priorities.

Ownership both requires ability to express priorities and capacity to implement. The 'high level ownership' (strategy) of the strategic level thus must be combined with 'low level ownership' (ability to implement) to reach effectiveness and sustainability.

2.5 Independence - for who?

Independence is a cornerstone of INTOSAI's foundational principles, the Lima (1977) and Mexico (2007) Declarations.

Institutional Independence ensures SAIs operate autonomously, free from external interference, allowing audits to reflect professional judgment.

Functional Independence empowers SAIs to autonomously decide on audit subjects, timing, and methodology, ensuring audits are conducted without external constraints.

Legislative Independence necessitates a legal framework that enshrines an SAI's role and safeguards against undue influence, including secure funding provisions.

Independence of Employees mandates that auditors work impartially and without conflicts of interest, protected by employment rights to report findings without fear of retaliation.



3. Mid-term evaluation findings

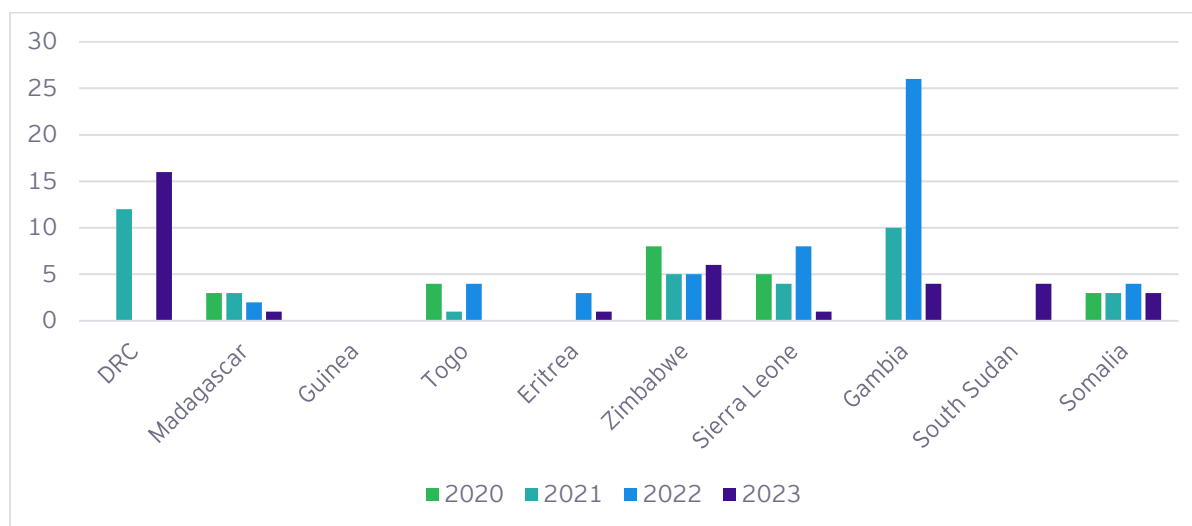
The chapter includes findings structured and connected to the overall and specific review questions. Findings are limited to the direct support given by PAP-APP partners. The chapter is organised accord-

ing to the programme intervention areas. The chapter concludes with an assessment table evaluating the OECD DAC criteria on the programme level.

3.1 Country project input-output

This is one output or performance based on the number of reports published, a metric previously employed by IDI in SAI performance evaluations.⁵ However, it is important to note that this measure cannot be exclusively attributed to the PAP-APP country projects, as SAIs benefit from multiple support providers, making it challenging to isolate the impact of PAP-APP partners on the volume of report publication.

Figure 3: Number of published reports by SAIs

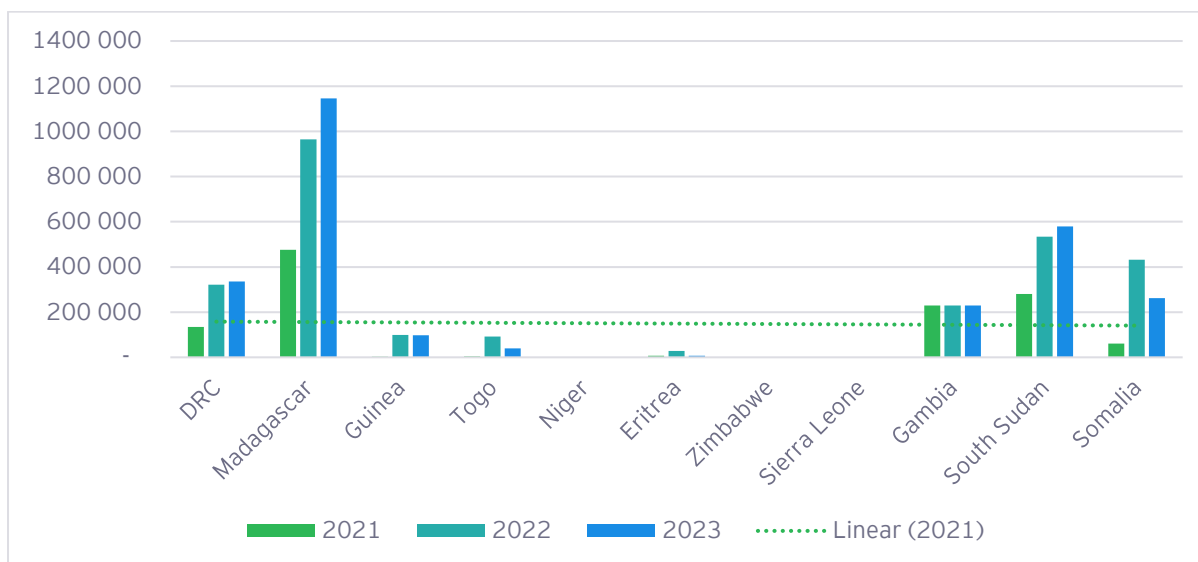


The data below illustrate the actual financial support provided to the SAIs through the PAP-APP programme. The data excludes other financial contributions from other donors.

⁵ See similar [Reports and data \(idi.no\)](#)



Figure 4: Summary Cost Actuals 2021-2023 (USD), IDI



In *Figure 5* we have detailed the number of partners per SAIs that participate in the PAP-APP programme. The number ranges between 4 and 13. There is a detailed list with peer-partners per country project in the Annex.

Figure 5: Number of Partners per SAI

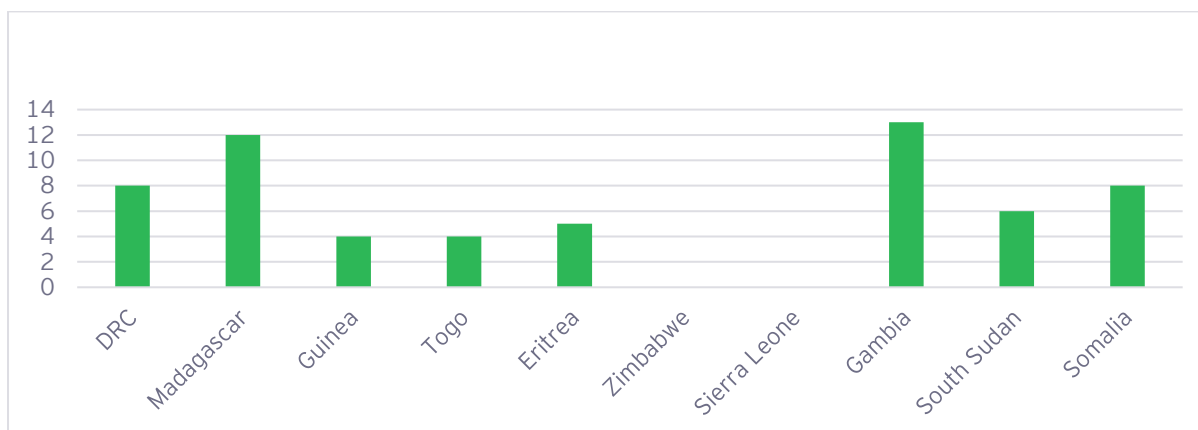
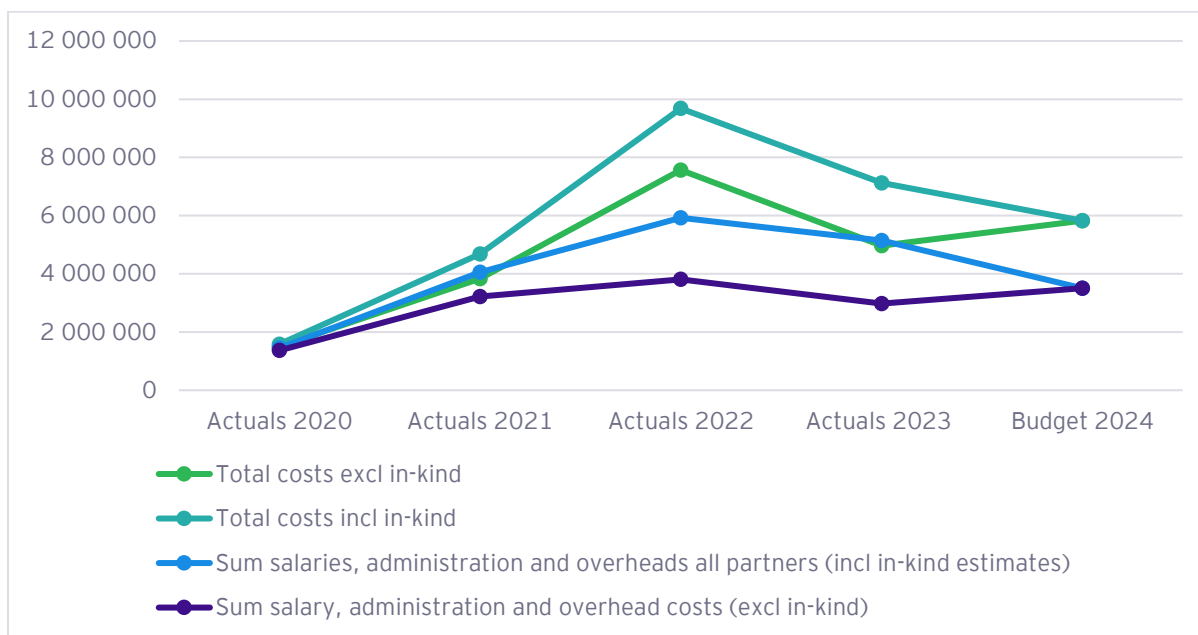


Figure 6. PAP-APP Phase 2 programme budget and financial report (NOK)



Figure 6. PAP-APP Phase 2 programme budget and financial report (NOK)



Upon examining the PAP-APP Financial report for the year 2022, it is apparent that a significant portion of the program's total expenses is attributed to overhead costs associated with its administration. Notably, the actual expenditures for 2022 surpass the actuals for 2023 and the projected budgets for 2024. There is no evident relationship between the escalation of costs and an uptick in the number of audit reports produced.

Furthermore, we have not encountered any internal analysis by PAP-APP that explores the impact of financial and material support on the output of audit reports. While we recognise the various challenges that SAIs face, which may influence the ability to establish clear correlations and identify trends within the programme, prioritising cost-efficiency is crucial for upholding best practices and preserving the programme's reputation.

3.2 Project design and management

Most activities directed at the SAIs are taking place in the country projects. This section describes common denominators of the design of the country projects and some output of activities from the country projects.

The international oversight puts pressure on the legislative procedures.

One dimension of the programme level that is apparent in the ToC processes but also one of the main dimensions of the programme is the pressure put but by the international presence from the programme to these processes in the countries. Even though the success is heavily dependent on external factors it is one of the programme level success.

Partners can exert increased pressure on governments to pass audit-related bills and legislation, as noted by interviewees who acknowledged the helpful external pressure from peer partners. The PAP-APP program's support in training and legislative drafting to bolster SAIs' independence has been well-regarded by many SAIs. Efforts in this domain

are in progress, with peer partners offering support where possible.

Independence, as outlined in the ISSAI Framework and referred to, has multiple facets including parliamentary relations, topic and auditee selection, governmental relations, and autonomy from other entities. Assistance in defending, not just expanding, the SAI mandate is crucial, yet there has been little discussion of this aspect in steering committee debates. There are several priorities to be made also in the way the country programmes are working with independence, including low hanging fruits, i.e. goals easier to achieve.

The programme has played a significant role in supporting SAIs in their pursuit of independence, a multifaceted concept encompassing parliamentary relations, topic and auditee selection, governmental relations, and autonomy. External pressure from peer partners and international oversight has been instrumental in advancing audit-related legislation. While efforts to defend and expand the SAIs' mandates continue, discussions on independence within steering committee debates have been limited. The programme's approach to independence involves

prioritising achievable goals and supporting SAIs in legislative drafting and training to reinforce their autonomy.

The programme's design limits the widespread application of peers' skills across the entire programme, hindering the ability to achieve economies of scale.

As stated in the Programme document *Employing interactive and innovative methods in peer support* is crucial. Through the evaluation we have noticed that workshops have been organised to disseminate experience through the INTOSAI Capacity Building Committee (CBC) and workshops on emergency procedures.

The structure of the country projects is to focus on the individual SAI and ensure SAI lead activities and initiatives since it is assumed that each SAI face different challenges in different contexts. We have however noted through the evaluation that there are common denominators between the SAIs where support is needed and thus there are several opportunities to ensure economy of scale, for example regarding the improvement of audit quality and staff capacity.

The annual donor dialogues primarily concentrate on strategic plan progress, with discussions on audit methodologies, outcomes, and recommendations, including a focus on COVID-19 audits in the 2022 meeting. The 2022 Programme Report indicates a shortfall in global sharing of success stories and best practices. The peer partner agreements between the programme and the peer SAI stipulate support to individual SAIs but peers are also expected to apply the learnings from the common workshops into their individual country project. Although the programme organises workshops for experience sharing and future planning, peer-partners report limited value in these events due to partial attendance and a lack of incentives for collaboration, as they are dedicated to supporting specific SAIs rather than working across different areas.

SAIs are provided with support for audits outside the mandate of the SAI in the country projects

The PAP-APP country projects concentrate on Compliance, Financial, and Performance audits, in line with the ISSAI framework. A third of global SAIs follow a Court model, which lacks internationally recognised standards for their jurisdictional control and evaluation of public policy, instead depending on the exchange of experiences within the SAI network. INTOSAI is endeavouring to fill this standard gap. However, the rationale for prioritising certain audits in country projects is unclear due to sparse documentation. SAIs outline their needs in strategic

plans, but some plans include objectives beyond their core mandates. IDI highlights the importance of production and publication of audit reports that serve citizens and address social issues, no matter the audit type.

There is a concern that emphasising audit production without adequate consideration of the mandate may lead to superficial capacity building. This occurs when audited entities are disengaged or lack the infrastructure to action findings, suggesting a neglect of the recipients' capacity to utilise audit outcomes in strategic planning. Decisions on audit type prioritisation in operational plans seem influenced more by available expertise or perceived SAI capacity rather than by the SAIs' stated needs. The scarcity of peer support for Court model audits, such as jurisdictional control and public policy evaluation, is in contrast to the numerous partners able to support ISSAI-compliant audits. This disparity likely stems from the international development of standards and the consequent accumulation of expertise among leading partners, who are keen to share their knowledge. Thus, the variation in audit type coverage may reflect a practical response to the support landscape rather than a strategic response to each SAI's specific requirements.^{6,7}

Training provided in the country projects has been well received by the recipients

The survey results indicate that most respondents agree that the peers and advisors providing the support are knowledgeable and that the training and advice is tailored to what works in the receiving SAI based on their situation. Around 1/4 of the respondents have not applied the advice and knowledge shared in their daily work, the other 3/4 say they have.

Most respondents state that the training methods stimulated learning and interaction. A majority also find it easy to interact and consult with peers and advisors and state that the trainings have increased their skills in important areas. Around 60 percent of the respondents think that the peers and advisors enable the SAIs to take the lead and own the process of change, around 80 percent of respondents also state that the relevant SAI representatives were involved in developing ToRs for support and trainings. A majority of the respondents also states that the project management team was involved in discussing the plans and priorities for support and that there are clear roles and responsibilities in the project management team. The project management team is also stated to guide and coordinate the technical support provided by peers.

The training component of the programme has been received positively and is considered effective, suggesting that the activities are well-aligned with the

⁶ IDI mentions that there are no documentation available that assesses the ability of auditees to act on recommendations.

⁷ The country project in DRC offers support to jurisdictional controls with funding from the World bank, outside the PAP APP programme.



absorption abilities of the program's recipients. The country project managers are commended for their pragmatic approach, as they do not force unrealistic activities but rather adjust their expectations to what can be realistically achieved within the given constraints. This demonstrates a high degree of adaptability in the programme's implementation.

Challenges in motivation of auditors to participate in training activities

Some SAIs in the programme struggle to motivate their auditors to participate in trainings. In the annual survey among participants 2023 there are several comments from specifically South Sudan that says that since the salary is not paid the staff cannot participate in trainings, they also ask for travel reimbursement to be able to participate.

We also notice from interviews that other recipient SAIs has challenges in motivating staff for competence development, some cannot see the benefit of attending trainings unless there are some economic incentives. Funding partners are reluctant to provide allowance for trainings/field visits. However, in some countries these are a prerequisite for any audit to take place overall. This discussion causes frustrations, and it is necessary to be aware of the cultural differences and tradition in these matters.

Transparency and innovative measures to raise motivation of participants in the trainings could be a matter of consideration on programme level.

AFROSAI-E/CREFIAP mandate from their members - the fit into the PAP-APP structure?

The collaboration between AFROSAI E and CREFIAP is currently limited. Although there is a desire to share information and successful strategies, language barriers and different approaches to capacity development make it difficult. Additionally, disparities in staff and financial resources between the two organisations hamper cooperation and coordination. However, since AFROSAI E includes members with court models, there is potential for sharing technical knowledge and best practices. The PAP APP programme could promote such exchanges, but it would require commitment and financial support from the member SAIs of both organisations, as well as their funding partners, since core support that could be used freely is minimal. This issue needs to be further discussed by the steering committee and decision-making bodies of both organisations. It is important for the taxpayers who fund these organisations to ensure that their contributions are used effectively and gives a leverage.

3.3 Strategic change management

This section concerns findings regarding the programme work with Strategic change management.

The strategic plans target general African challenges

Our text analysis of the strategic plans provides an overview of project objectives and examines common themes and variations in goal formulation across participant countries. The analysis identifies six shared key areas categorised under common denominators:

COMMON DENOMINATORS

1. Secure independence of audit institution

This incorporates the audit institutions independence in relation to other political institutions within the countries.

2. Strengthen internal organisation and management/develop HR-function

This incorporates different aspects of the organisational structure, internal governance, leadership and management, policies related to for example gender and diversity. It also includes the function of human resources.

3. Improve audit quality

This incorporates the performance, process and method, effectiveness, ability to carry out its audit responsibilities, output and impact.

4. Improve stakeholder engagement/communication procedures and raise public awareness around auditing function and work

This incorporates the interaction with key stakeholders, improving relationships, developing communication policies and strategies, and raising awareness around the auditing function and work.

5. Increase staff capacity

This incorporates aspects related to staff, including professional development, providing training in relevant areas, recruitment and tackling staff retention.



COMMON DENOMINATORS

6. Facilitate use of technology

This incorporates integrating technology in the auditing operations for staff, access to new technology, internet infrastructure and communication infrastructure, developing systems used for auditing, and technical training.

The analysis suggests all countries broadly aim for similar goals with minor differences in their strategic plan objectives, which is natural since the countries in the programme were selected based on same criteria. The countries involved in the programme share the same challenges in their environment. The process suggests that while these programmes are meant to shape the content and priorities of country projects based on the unique needs of each SAI, the resulting strategic plans are general rather than specific.

This discrepancy raises a question: if operational planning, which is conducted collectively between the partner and the SAIs, is truly meant to account for individual SAI needs, why do the strategic plans not reflect this tailored approach? The lack of logic

lies in the apparent contradiction between the stated goal of individualised support and the generic outcome of the planning process.

The tendency for operational plans to be governed by the practicalities of funding availability and the specific partners provided to the SAIs is also apparent. Operational plans, though aimed at directing SAI activities and priorities, often end up reflecting the limitations and possibilities of the support ecosystem rather than the SAIs' own strategies and needs. Consequently, decisions on projects and actions are more likely to be influenced by external elements such as budgetary constraints and partner influence rather than the strategic goals and of the SAIs.

The support areas are in line with the SAIs strategic goals, but priorities are not made

We also analysed the alignment between the support areas and the strategic goals. We found a distinct correlation between the support provided and the strategic goals set out. It has been previously observed that these goals tend to be broad and nonspecific, a characteristic that is mirrored in the support areas. While IDI tracks and records the activities undertaken in different country projects, the scope of these activities cannot be precisely evaluated. Consequently, it would be appropriate for the objectives to vary among the country projects' goals, even when they fall under the same support categories.

Support areas	Strategic goals
A. Independence and legal framework	1. Secure independence of audit institution
B. Internal Governance and Ethics	2. Strengthen internal organisation and management/develop HR-function
C. Audit Quality and Reporting	3. Improve audit quality
D. Financial Management, Assets and Support Services	4. Improve stakeholder engagement/communication procedures and raise public awareness around auditing function/work
E. Human Resources, Professional development and Training	5. Increase staff capacity
F. Communication and Stakeholder Management	6. Facilitate use of technology

Cooperation agreements lack specificity in outlining shared goals

In extending the text analysis to cooperation agreements, we examined the articulation of strategic goals to ascertain the alignment between the cooperation agreements and strategic plans. Although most of the goals and objectives from strategic plans are referenced in the cooperation agreements, they are often less elaborate and lack the specifications found in the strategic plans them-

selves. Varying degrees of congruence between the cooperation agreements and the strategic plans were observed, with some agreements showing stronger ties to the strategic visions and others presenting more weakened connections.

In examining IDI's agreements with peer and funding partners, we found that these documents often lack specificity in detailing priorities and tend to capture objectives in broad strokes. This general approach to objectives without a clear priority framework may lead to ambiguities regarding the direction and fo-



cus of the cooperation. The absence of a direct and formalised agreement between the SAIs and peer-partners intensifies this issue, as it leaves room for misalignment of expectations and a potential short-fall in commitment from involved parties.

Recognition and integration of risks within strategic project planning

External risks are factors that the SAI cannot manage, for example war and unstable political landscapes. Internal risks are challenges on an operational level, such as lack of personnel and financial

resources. Higher risks obstruct implementation of the PAP-APP programme.

We have conducted an analysis of the risks mentioned in the country project specific strategic plans. The extent to which the countries present the risks in the strategic plans varies, where some have conducted separate risk assessments, others are more integrated in the text, or mentioned in specific analysis of factors, including for example SWOT-analysis, PESTEL-analysis, or environmental analysis.

Based on the analysis, common risk denominators are found. Internally and externally, risks are mentioned in relation to the following:

Internal risks	External risks
Audit quality	Lack of legislature support
Audit output	Political/economic situation
Budget constraint	Legal issues
Staff capacity	Technology
Use of technology	Public sector
Independence	Project funding
Financial autonomy	Public awareness/image of their work
Organisation and management	Inadequate implementation of audit recommendations
Stakeholder engagement	

To determine the relevance of the programme relative to the baseline of the SAIs, we compared the risks identified in the SAIs' strategic plans to the activities in both strategic and project plans. We hypothesised that alignment of activities with identified risks would likely result in more successful programme implementation and indicate SAIs' leadership in addressing their needs.

In conclusion, the SAIs involved in the project are navigating complex environments with financial, organisational, and legislative constraints, as well as challenges in upholding their mandates. Consequently, external circumstances significantly shape the potential impact of the projects. Enhanced recognition and integration of risks in strategic project planning will be key to achieving resilient and adaptable implementation strategies that can withstand these varied challenges.

Strategic Utilisation of Project managers and Long-Term Advisors in the programme

From phase 2, each country program has a dedicated IDI project manager to facilitate implementation, manage administrative tasks, and coordinate with partner organisations and SAIs. As from 2022

there is also a specific coordinator from CREFIAF financed from the programme level dedicated to Togo and Guinea. There are also long-term advisors currently engaged in two country projects. SAI Madagascar and SAI South Sudan benefit from the full-time supervision of long-term advisors provided by PAP-APP, constituting a notable expense for the programme. Although there has been no formal assessment of the enduring impact of this support, feedback from IDI representatives suggests a more rapid progression in the SAIs where these advisors are present.

The midterm evaluation for Madagascar also highlights that the long-term advisors are instrumental in enhancing the SAI's operational capabilities, with the project's success being heavily reliant on their ongoing involvement. The role of a long-term advisor demands a balance between autonomy and the ability to adapt to changing conditions. The deployment of long-term advisors should be approached with deliberation, setting clear objectives for their contributions to the program. While their specialised skills could greatly augment the program's capacity, this potential has been underutilised; however, the advisors in Madagascar have extended their expertise to missions in Guinea.



Funding rules limit advisors to one country project, preventing their use in multiple initiatives. This hinders a strategic approach that could leverage their expertise across programs for greater impact and efficiency.

In conclusion, while the introduction of dedicated project managers and long-term advisors has been

beneficial to individual country programmes, there is an opportunity to enhance the effectiveness of these roles. By reconsidering regulatory constraints and adopting a more strategic approach, the programme level could maximise the use of specialised skills and knowledge, leading to a more impactful and efficient deployment of resources across multiple initiatives.

3.4 Coordination of support to country projects and donors

This section concerns the programme level actions to coordinate and support country project and donors.

SAIs in the programme has different attraction potential for external funding and support from peers

In the recommendations from the previous external evaluation of the programme it is stated that even though the SAIs have taken on board the advice and proposals of their Peer Teams, the sustainability of their new strategic management capacity will depend on follow-up support in Phase 2 and at least one further round of medium-term planning. Thus, the potential for external funding is relevant for the sustainability of the activities.

The SAIs in the programme exhibits varying abilities to obtain external funding and support from peer-partners. Our observations, detailed in the Annex, show a disparity in the number of peer-partners collaborating with the SAIs.

Some SAIs proactively conduct needs assessments and create project proposals, ensuring the relevance of the assistance from their peers. Others, however, receive support based more on the interests of their partners. There is a prevailing notion that SAIs enhancing their operations tend to attract more partners due to the graspable feasibility of achieving positive outcomes. In contrast, SAIs facing difficulties may seem like riskier endeavours for potential partners.

External factors, including staff safety during training sessions and site visits, also influence the decision-making of peer-partners. From our conversations with these partners, it's clear that such considerations can impact the level of engagement with certain SAIs.

Peer Advisor Involvement and Resource Challenges

The 2022 IDI programme report highlights the importance of continuous engagement with peer advisors who foster trust and provide contextualised criticism to SAI leadership. However, resource constraints, both financial and staff-related, pose significant challenges to delivering peer support.

Interviews with peer-partners reveal that a considerable challenge in providing the peer support to sister SAIs is the limited availability of resources, both in terms of finance and staff. Additionally, the programme partners often encounter rigidity from SAIs when it comes to scheduling support, adjustments or changes to the support timetable are met

with considerable inflexibility, making it difficult to reschedule or adapt the support provided.

The available support is further limited by the fact that only a few peers have their own funding to allocate to such endeavours. In the early stages of the second phase of the programme, the IDI conducted a consultation round to solicit programme support, asking for peers to identify areas and competencies in which they could offer support. However, there was no thorough assessment of neither the potential quality of support that peers could provide, nor the complementarity between the capacities, thus the process could not be systematic.

Most peer SAIs relies on external funding to participate in the programme, leading to a more ad-hoc approach due to funding restrictions imposed by financial partners. These conditions also stipulate that funding can only be allocated to specific SAIs, in line with the broad policies governing international development cooperation. As a result, the concept of a comprehensive overall funding facility was not realised in phase 2 of the programme.

This lack of scheduling flexibility contrasts with the previously reported adaptability in terms of support content. While the programme appears to be flexible in aligning with the available expertise, this does not extend to the actual delivery of support, which is largely reliant on the peer-partners' capacity to provide it.

Compensation measures on the programme level to ensure leave no one behind

We notice that the programme does not provide any compensation measures for countries that have less potential to attract funding. Some country projects are exceeding expectations whether others are lagging behind and the programme has at this stage neither succeeded in comprehensive compensation measures nor to use the economy of scale in the programme platform. We understand that compensation measures to overcome hurdles in the individual country projects is very hard to achieve due to donor requirements which do not allow IDI to use reallocate funds freely within the programme.

However, there are solutions to meet this challenge. To adhere to the principle of leaving no one behind,



the programme should implement mechanisms to support SAIs with lower activity levels. Possible solutions include e-learning modules that offer public sector auditing knowledge, recognition credits, and encouragement to incorporate training into staff appraisal processes.⁸

Management of trainings and systems for sharing good examples

IDI is working to achieve improved conditions for exchanges of best practices within the programme by establishing a database for sharing exemplary practices and support experiences. This database also serves as a hub for identifying expertise and resources amongst experts and peers. Furthermore, SAIs are granted access to IDI's internal learning platform, which compiles support offered by IDI but is not exclusively for PAP-APP SAIs.

Despite its potential, the platform is underutilised by project partners. This lack of use may stem from partners viewing their contributions as distinct entities, reducing the appeal of adopting another platform. Additionally, the platform's effectiveness is curtailed by limited use, a preference for more immediate communication methods, and the necessity to function reliably with varying internet strengths to truly capitalise on economies of scale.

Quality of the peer support not captured in the result framework

In reviewing the results framework, it becomes evident that the focus is predominantly on quantitative indicators. The framework measures tangible, nu-

merical data, but it largely overlooks qualitative aspects of the programme's impact. The annual survey does capture some qualitative feedback, such as participant satisfaction with various activities like workshops and the perceived competence of peers who deliver training. However, this approach does not extend to evaluating the potential outcomes of the programme, particularly in terms of how the imparted knowledge is applied in routine audit work.

There is a gap in understanding the qualitative effects of the training and support provided. For instance, the extent to which SAIs integrate new skills into their audit processes, the improvement in audit quality, or the long-term benefits of enhanced audit capabilities are not systematically assessed. Such qualitative outcomes are crucial for a comprehensive evaluation of the programme's effectiveness and for ensuring that the support provided translates into substantive improvements in the SAIs' operations.

To address this, the results framework could be expanded to include qualitative indicators that measure the application and impact of the knowledge and skills gained from the programme. This could involve follow-up surveys, case studies, or in-depth interviews with participants to assess how training has influenced their audit work. Additionally, tracking the implementation of recommendations from peer advisors and the subsequent changes in audit practices would provide valuable insights into the qualitative improvements within the SAIs. By capturing both quantitative and qualitative data, the programme can gain a more holistic view of its success and areas for improvement.

3.5 Gender and diversity related audits, policies and practices in the SAI

This addition to the programme corresponds to the topical area that was introduced during the first phase of the programme and continued during phase 2. It concerns both auditing practices but also internal issues in integrating gender and diversity in internal policies.

While the programme's efforts to address gender, diversity, and inclusion are still in their emerging stages, preliminary indications suggest a growing commitment to these critical horizontal issues. As detailed in the annex table and the results framework outlined in the preceding chapter, there have been tangible strides in this area: four SAIs have undertaken audits focusing on gender, diversity, and/or inclusion. Additionally, specific country projects in Guinea, Madagascar, Eritrea, and South Sudan have received targeted support to bolster gen-

der, diversity, and inclusion within their respective organisations.

Interviews with SAI leaders further reinforce this trend, revealing a consistent effort across most SAIs to integrate gender and inclusion into their operations. There is a recognised potential for enhancing the role of women in the workforce, and many SAIs are in the process of developing or have already developed strategies and policies to address gender and inclusion more systematically.

Despite these positive developments, it is important to acknowledge that these initiatives are relatively recent. Consequently, while we can observe that activities related to gender, diversity, and inclusion are being implemented across all country projects, and there is a clear influence from the programme level in raising awareness, it is premature to evaluate the long-term sustainability and impact of these out-

⁸ English-speaking SAIs are advised to engage in the IDI PESA program, which offers education aligned with INTOSAI's Competency Framework for Public Sector Audit Professionals at SAIs. This training is structured to progressively develop individuals towards the necessary competencies.



comes. The programme has indeed laid the ground-work for progress in this vital area, but a more extended period of observation and further implemen-

tation is required to fully assess the enduring effects and benefits of these initiatives.

3.6 Adaptation and digital progress in the PAP-APP Programme amidst COVID-19

Interviews have revealed that the PAP-APP programme demonstrated adaptability during the COVID-19 pandemic, maintaining its operations and even functioning more effectively than many other capacity development programmes. The pre-existing digital infrastructure facilitated a smooth transition to remote work, allowing the programme to continue without significant interruptions. Although no new support methodologies were tested or evaluated during this period, the programme's existing design proved robust enough to handle the pandemic's challenges.

Covid 19 audits

Moreover, some SAIs has successfully carried out audits specifically related to COVID-19, showcasing their ability to respond proactively to emergent issues. The experience gained during the pandemic has ultimately contributed to the evolution and strengthening of the SAIs' operational capabilities.

Enhancing digital capabilities is a strategic imperative for the SAIs in the programme

Despite the widespread issue of inadequate internet connectivity, SAIs has reported positive developments in their operations. The pivot to remote methods has expanded the capacity for conducting trainings, meetings, and workshops virtually, enhancing operational efficiency.

Digital capabilities have become a strategic focus for the SAIs within the programme. The rapid pace of digitalisation and the need for secure internet

connectivity are central to the implementation of phase 2 in all country projects. Training programmes now frequently utilise digital platforms, and maintaining digital standards is essential to match the entities audited by the SAIs, examples of this is the AFROSAI-E's A-SEAT and audit adopted interfaces in Excel.

Maintaining digital standards that are on par with the entities audited by the SAIs is deemed crucial. The experience of conducting COVID-19 related audits and the shift to virtual platforms have enhanced operational efficiency and expanded the SAIs' capacity for remote engagement.

A robust ICT infrastructure is not only vital for the smooth delivery of the programme but also for sustaining high-quality communication and coordination between SAIs and their peer partners, especially in the post-pandemic era where remote meetings have become a cost-effective and time-efficient method of support.

Data access is currently global, and even developing countries are not solely dependent on well-functioning and independent national statistical bureaus. High standards of information security and the ability to competently manage data are imperative. SAIs must match or exceed the data proficiency of the entities they are tasked with auditing.

The necessity for sustained access to both hardware and software is identified as a critical factor for the advancement of SAIs. This presents an opportunity at the programme level to create shared solutions that can bolster the digital capabilities of SAIs.

3.7 Overall and operationalised judgement criteria

To evaluate the project performance in each of the six stated criteria's, we use a three-level rating, The rating is based on the following:

- ▶ *Non satisfactory* signifies that the project has neither handled nor put enough attention to the matter to reach intended outcome.
- ▶ *Satisfactory* means that the project has dealt with the matter but not yet reached the intended output (which is normal since this is a mid term evaluation)
- ▶ *Highly satisfactory* means that the matter has been resolved and the intended results are achieved.

OCED-DAC	Approach	Judgement criteria	EY comments	EY assessment
Relevance	Have the programme design been relevant to help the country specific implementation of the PAP-APP phase 2?	Outputs are traceable to planned activities in the country projects	The strategic plans focus broadly on common challenges across Africa, lacking specificity in setting priorities. This raises concerns that priorities may be determined at an operational level, where the allocation of resources from peer and funding partners could unconsciously dictate operational priorities. Nevertheless, the presence of strategic plans created during the programme's first phase boosts the implementation of the second phase.	Satisfactory
Coherence	How compatible is the overall PAP-APP programme with the SAIs strategic goals and local conditions?	Capacity development initiatives are based on the SAI capacity level and needs	<p>Given that peer-partners operate within the confines of their own development cooperation policies and funding constraints, their engagement in the programme and associated country projects is inherently limited.</p> <p>The IDI's initiative to facilitate collaborative events is a positive step towards enhancing the support network, aiming to mitigate the limitations imposed by the current peer-partner support structure. However, this approach needs to be part of a broader, more coherent strategy that ensures the programme's compatibility with the SAIs' strategic goals.</p> <p>Moreover, the programme's over-reliance on individual competencies, particularly in specialised areas, rather than on institutional support, further indicates a gap in the systematic capacity development that is essential for the SAIs.</p> <p>To enhance the coherence of the PAP-APP programme, a more structured and reliable support system is necessary.</p>	Satisfactory
Efficiency	Are resources allocated in a cost-efficient manner based on SAI needs?	Financial and in-kind support results in output and management of the programme enables economy of scale	<p>The combination of financial and material support has led to tangible outcomes. However, there is an ongoing need for the programme to enhance economies of scale through careful management. We have not established a definitive connection between the level of support provided to SAIs and an increase in the number of published reports. Nonetheless, there is a noticeable trend where SAIs with greater financial aid also receive more in-kind support. This suggests that better-resourced SAIs may have the capacity to produce a higher volume of outputs.</p> <p>To further improve efficiency, programme management should aim to achieve a clear economy of scale, which would involve more effective resource distribution and use across the programme, thereby reducing costs and enhancing productivity. The use of ICT tools in country projects and a</p>	Satisfactory



OCED-DAC	Approach	Judgement criteria	EY comments	EY assessment
Effectiveness			<p>common programme platform for training are steps towards this goal, as they can help streamline processes and facilitate the sharing of knowledge. Additionally, we emphasise the role of long-term advisors as a significant asset. If their knowledge and experience are leveraged across multiple country projects, they can greatly contribute to the programme's efficiency.</p>	
	Are the activities of phase 2 contributing to better performance of the SAIs?	Activities are connected to desired output and indicators measures the quality of support	<p>The scoring provided by the result framework and the indicators selected show success in the performance. Strategic plans have been an initial requirement for entering the phase 2 PAP APP programme for the participating SAIs, and their activities have generally been methodically organised and well-received, connected to the desired output and leading to noticeable performance improvements from the initial baseline period in terms of quantitative measures such as number of participants. These advancements can be directly linked to the initiatives and support provided by the PAP-APP programme.</p> <p>However, there are aspects of effectiveness on the programme level not captured in the result framework. For example, very few indicators measure the quality of the support provided on the programme level. Also, the work with legislation which is a quite substantial part of the work within the programme where expertise from the IDI from other workstreams are brought into the work, is not captured in the results framework.</p> <p>Moreover, the indicators only capture the high level ownership, i.e. the existence of strategic plans, HR policies etc in the country projects. There are no indicators that captures the low lever ownership, i.e. the implementation capacity and how the programme works with augmenting the implementation capacity within the country projects.</p>	Satisfactory
Sustainability	Is the PAP-APP programme designed to ensure capacity development leading to long-term change?	SAI led activities including securing systematisation and organisational knowledge at programme level	<p>The overall evaluation indicates that the sustainability of the programme is satisfactory. We acknowledge that the programme performs well in the domains captured by its results framework.</p> <p>Most SAIs continues to struggle with incorporating fundamental strategic management practices, such as annual planning, monitoring, and reporting. These institutions need sustained support and guidance to fully integrate these practices and ensure their long-term viability. Currently, this support is primarily provided by project managers in each country project or by</p>	Satisfactory



OCED-DAC	Approach	Judgement criteria	EY comments	EY assessment
			<p>long-term advisors. Consequently, there is a risk that systematisation and organisational knowledge are not being adequately established, both within the country projects and at the programme level.</p> <p>There is a concern that due to varying abilities among SAIs to secure funding, the programme could inadvertently neglect some countries.</p>	
Partnership	Are responsibilities, collaboration structures and systems clear and provides synergies between partners?	The programme contributes to clear governance and synergies between partners	The assessment is stemming from inadequate synergy among the programmes partner structures. Although the programme comprises experts from various established partners, there is a missed opportunity to harness and consolidate competence and capacity more effectively through improved collaborative mechanisms.	Non satisfactory

We extend our heartfelt gratitude to all the interviewees and stakeholders of the PAP APP programme for their open and sincere contribution of knowledge and experiences. Your willingness to share has been invaluable, and we truly appreciate your participation. Thank you!



Annex 1. Country project presentations

The table below presents the content of the country projects together with the spending through the programme for each country project. Funding managed by other partners is not shown. Since no agreement has been concluded with IDI for Sierra Leone and Zimbabwe for phase 2 of the programme these columns are blank.

Green boxes indicate that the SAI has conducted activities within this area, for example audit of covid-19 related measures or internal governance and ethics. If the box is red, no activities have been performed connected to that area.

	DRC	Madagascar	Guinea	Togo	Niger	Eritrea	Zimbabwe	Sierra Leone	The Gambia	South Sudan	Somalia
Audit of covid-19 related measures	✗	✓	✓	✗	✓	✗			✓	✓	✗
Audit of gender, diversity and/or inclusion related topic	✗	✓	✓	✓	✓	✗			✓	✗	✗
Audit processes and results general	✗	✓	✗	✗	✗	✓			✓	✓	✓
Audit of Information systems	✗	✗	✗	✗	✗	✓			✗	✗	✓
Audit of Procurements	✗	✓	✗	✗	✗	✗			✗	✗	✗
Communication and stakeholder engagement	✗	✓	✗	✗	✗	✓			✓	✓	✓
Compliance audit methodology	✓	✓	✗	✗	✗	✓			✓	✓	✓
Financial audit	✗	✓	✗	✗	✗	✓			✓	✓	✓
Independence and legal framework	✓	✓	✗	✗	✗	✗			✓	✓	✓
Internal governance and ethics	✓	✓	✓	✓	✓	✓			✗	✓	✓
Jurisdictional control	✓	✓	✓	✗	✓	✗			✗	✗	✗
Performance audit	✗	✓	✗	✗	✗	✓			✗	✓	✗
Professional development of SAI staff	✗	✓	✗	✗	✗	✓			✓	✓	✓
SAI External support mobilization and management	✗	✓	✓	✓	✓	✓			✓	✓	✓
SAI Gender, diversity and/or inclusion in own organisation	✓	✓	✓	✗	✓	✓			✓	✓	✗
SAI Stakeholder engagement	✓	✓	✗	✗	✗	✗			✓	✓	✗
SAI Support services and ICT	✓	✓	✗	✗	✗	✓			✓	✓	✓
Strategic management general	✓	✓	✓	✓	✓	✓			✓	✓	✓
SAI Financial management	✓	✗	✗	✗	✗	✗			✗	✓	✗
Country context, governance and PFM environment	✓	✗	✗	✗	✗	✗			✗	✓	✗
Programme and project management	✓	✓	✓	✓	✓	✓			✓	✓	✓
Audit of State-owned companies	✗	✗	✗	✗	✗	✗			✗	✗	✗

	DRC	Madagascar	Guinea	Togo	Niger	Eritrea	Zimbabwe	Sierra Leone	The Gambia	South Sudan	Somalia
Audit of sub-national entities and local government	✗	✗	✗	✗	✗	✗			✗	✓	✗
Audit quality management	✗	✓	✗	✗	✗	✓			✗	✗	✓
Digitalisation of SAI processes (as audits) and adoption of ICT-hardware and software	✗	✓	✗	✗	✗	✓			✗	✓	✓
Engaging and supporting sub-national audit entities	✗		✗	✗	✗	✗			✗	✗	✓
Executive follow-up of audit findings and recommendations	✗	✓	✗	✗	✗	✗			✗	✓	✓
Forensic audit	✗		✗	✗	✗	✗			✗		✓
Human resource management	✗	✓	✗	✗	✗	✓			✗	✓	✓
Partnership	✗	✓	✗	✗	✗	✗			✗		
Sensitizing and engaging Parliament	✗		✗	✗	✗	✗			✓	✓	✓
Support methodology and approach - gender and inclusion	✗	✓	✗	✗	✗	✓			✗	✓	✗
Support methodology and approach - quality and results	✗	✓	✗	✗	✗	✗			✗	✓	✗
Support methodology and approaches - progress and efficiency	✗	✓	✗	✗	✗	✗			✗	✓	✗
Costs (IDI)	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals
Delivery costs	\$265 723	\$948 764	\$40 622	\$32 845	\$44 649	\$20 809			\$289 596	\$859 928	\$360 595
IDI staff and overhead costs	\$410 281	\$1 054 992	\$59 482	\$51 499	\$60 276	\$13 576			\$315 278	\$471 314	\$328 054
Partner staff and overhead costs (as in-kind)	\$172 652	\$763 727	\$101 835	\$56 345	\$65 655	\$7 053			\$106 400	\$231 816	\$75 592
Total	\$848 656	\$2 767 483	\$201 939	\$140 689	\$170 580	\$41 438	\$0	\$0	\$711 274	\$1 563 058	\$764 241
In-Kind contributions - Grand total (days)	358	700	211	118	137	15			231	485	163
Number of employees (circa)	274 (70 magistrates, 26 auditors)	60	53 (33 magistrates, 20 junior auditors)	26 (5 accounting assistants)	98 (15 auditors)	139			200	200	138

Annex 2. Country projects not subject for separate external evaluations

Pursuant to the Terms of Reference we have assembled primary data from the SAIs in cases where country-level support projects have not undergone evaluation. This data was carefully gathered through structured interviews with the heads of the SAIs and some of their peer partners, thorough examination of relevant documentation, and analysis of the PAP-APP programme data. Such data predominantly contributes to the analysis delineated in Chapter 4.

The section below provides a synthesised overview of evaluation outcomes, coupled with a concise presentation of general observations, collated individually for each SAI. It is important to note that the observations are primarily focused on the current conditions within each of the SAIs. Consequently, the appraisal of the achievements attributable to the programme is articulated in broad strokes, rather than in a detailed manner.

Togo

SAI Togo collaborates with CREFIAF and has partnerships with Gabon and France in the PAP APP programme. Primary objectives, as cited by interviewees, are focused on enhancing the capacity for jurisdictional control function and enhancing financial oversight for the parliament and the government. With a team of 26, including 5 accounting assistants, there is an urgent need for both central and rural recruitment to reach the target of employing 100 magistrates.

Pending legislative reforms associated with two unenacted laws could significantly alter the Court's operations. The proposed law permits the Court of Auditors to increase its staff to 100 magistrates, and an additional law seeks to create regional audit courts.

Areas of importance mentioned in the 2022 Annual Project Report of the SAI are centred on three key areas: strategic management, the harmonisation of external assistance, and the advancement of audits in gender, diversity, and inclusivity.

Initiatives such as training in operational planning, the formulation of an action plan, and the provision of consistent advice have been realised, though there remains an ongoing requirement for supplementary support and routine updates. The SAI has sustained its relationships with international bodies, such as the European Union, the African Development Bank, and GIZ from Germany. Support has continued through their respective projects, yet this has not translated into new support agreements for the SAI. To address gender, diversity, and inclusion, a dedicated team has been set up, initiating audits in late 2022 with peer support.

The project faces pressing challenges such as financial limitations, inadequate communication, fluctuating commitment and leadership within the SAI,

and volatile team compositions, including both Court members, the focal team and the Peers. Other concerns involve the limited availability of the Peers and the intermittent participation of team members and partners.

External pressures including socio-political turbulence and potential major health crises at various scales also threaten progress. Moreover, there is a need to align ambitions with actual resources and capabilities, coupled with possible limitations in the effectiveness of virtual collaboration tools. Peer partners have observed a decline in SAI Togo's progress in recent years, attributing this to delays in executing critical reforms, stagnation in magistrate updates, and the loss of key leaders. A further hurdle identified is the shortage of essential financial resources needed for the SAIs continued advancement.

In conclusion, the SAI has outlined clear priorities that are pivotal to its growth and operational efficiency. Capacity-building initiatives like operational planning training and the development of an action plan signal a step forward, although the need for continuous support and regular reporting remains acute.

In essence, while SAI Togo has demonstrated some proactive approach to fortifying its capabilities and addressing audits of importance to the citizens, the road ahead is troubled with systemic obstacles and resource constraints that must be navigated with diligent planning, robust partnerships, and an adaptable operational strategy to realise its full potential.

The Gambia

SAI the Gambia collaborates in the programme closely with principal peer partners SAI UK, SAI Latvia, and, to a lesser extent, SAI Norway. As part of AFROSAI-E, it also benefits from broader regional support. It also receives funding from the World Bank across various dimensions of its operations. According to interview assessments, the IDI assists the SAI with both audit responsibilities and communication strategies. The PAP-APP programme's phase 2 is guided by its Strategic Plan developed in phase 1. In the strategic plan, SAI the Gambia has pinpointed key support areas, subsequently crafting project proposals for donors and ensuring leadership in activity execution.

The execution of the programme is viewed as effective, with the SAI achieving its intended outcomes. Looking ahead, the SAI prioritises the delivery of audit reports. The 2021-2022 Annual Report for country project stresses achievements in foundational organisation, audit capacity, communications, and project administration. The SAIs enhancements span strategic management systems, autonomy, and the principles of gender equality, diversity, and inclusion.

Audit work emphasizes training, customizing manuals, and producing significant reports on matters like the COVID-19 pandemic and state financial records. The SAI has also advanced its external communications through targeted training initiatives. Project management systems have seen progress, with acknowledged potential for further development, particularly in the engagement procedures of the Steering Committee and Advisory Council. Confronting the SAI are challenges around procedural approvals, external interruptions, training capabilities, governance body meetings, the impending retirement of the present Auditor General, and assurance of continued project financing.

In conclusion, SAI the Gambia has showcased a noteworthy path of growth and success within its programme implementation, supported by key partnerships and targeted support from international organisations. While progress within strategic management, audit proficiency, and communications has been laudable, the SAI faces imminent challenges that include streamlining review processes, mitigating delays, bolstering training capacity, enhancing steering and advisory committee involvement, transitioning leadership after the Auditor General's retirement, and securing future funding. Addressing these challenges will be crucial for maintaining the SAI's positive momentum and ensuring the continued impact of audit reports and broader accountability mechanisms.

Guinea

The SAI Guinea primarily cooperates with the CRE-FIAF as its chief peer-partner. Interviewees underline the organisation's dedication to conducting assessments and control activities, aligning with the objectives set out in its Strategic Plan. The 2020-2021 Annual Project Report for the SAI showcases the institution's focus on fortifying strategic management, syncing external assistance, and enhancing initiatives related to gender, inclusion, and diversity. A comprehensive needs assessment has been carried out, along with the crafting of both strategic and operational plans. Moreover, a compliance evaluation with international standards is forthcoming. The SAI has intensified engagements with both developmental partners and additional donors to bolster public governance in Guinea, integrating social metrics within the framework of its strategic objectives. A recent shift in IDI project management has, however, resulted in suspension of certain planned activities such as operational planning and revisions of strategic indicators post-mission. The SAI is resolute in broadening its jurisdictional control scope and articulates the necessity for technical support to realize this ambition. Furthermore, it is committed to expanding its repertoire of financial and performance audits.

The institution confronts several significant challenges that include the limited availability of personnel from the Court of Auditors, a potential mismatch between local nuances and the understanding of

peer advisors, the volatility of political and social circumstances, scarcity or lack of adequate financial resources within the SAI, communication barriers with project management and peers, and the universal danger of sizable health crises or disasters on varied scales. The critical need for reliable internet connectivity to facilitate project operations is also emphasized. Lastly, interviewees have laid out the importance of organisational culture and acknowledged a pressing need for capacity development within the SAI.

In conclusion, the SAI of Guinea, while committed to improving its strategic management and audit functions, must navigate a complex landscape of internal and external challenges. These include operational delays due to leadership transitions, communication difficulties, and a pressing need for technical support and capacity building. The organisation's success hinges on addressing the availability of resources, both in terms of personnel and finances, and leveraging external support to meet its objectives. Achieving this will require resilience in the face of political, social, and health-related difficulties, as well as a concerted effort to foster a strong organisational culture conducive to ongoing improvement.

Eritrea

SAI Eritrea collaborates with AFROSAI-E as its peer partner and receives financing for some of AFROSAI-E's interventions from the African Development Bank. Despite efforts, adding additional donors has proven challenging, with AFROSAI-E providing the bulk of technical assistance. The SAI consolidates its audit output into an annual report, which is subsequently presented to the nation's president and governor.

In the 2022-2023 Annual Report for PAP APP country programme, the SAI details its advancements in several key areas: fostering independence, enhancing organisational and management capacity, increasing human resource competency and productivity, ensuring audit quality, and improving communication and relations with stakeholders. The SAI has made strides in human resources, introducing structured frameworks, policies, and guidelines, adopting information-sharing software, and creating a virtual library. Additionally, it has constituted a disciplinary committee and focused on engaging and motivating staff through training programs, including those centered on gender-related matters. Financial audits were accomplished for 85% of targeted entities, performance audits for 75%, and special audits for 12.5%. Efforts to bolster stakeholder connections, communication, social responsibility, and the legislative approval of updated Audit Legislation are ongoing.

Amid these developments, the SAI encounters notable hurdles: safeguarding its legal and financial independence is a struggle, with AFROSAI-E overseeing its funds, and staff recruitment is dependent on a central hiring system. Technical issues, such as un-

reliable internet access and challenges with digitalisation, compound problems like audit backlogs, which impede adherence to international standards. The absence of Parliamentary oversight for reviewing OAG findings, funding deficiencies for wages and project administration, and concerns regarding the sustainability of regional workshop learnings also pose substantial obstacles.

In conclusion, while SAI Eritrea is making commendable progress in reinforcing its auditing capabilities and stakeholder communications, it deals with pro-

found challenges that threaten its autonomy and operational effectiveness. Central to these are the constraints on its independence, the complexities of the existing recruitment system, and the task of overcoming technological shortcomings. The sustainability of advancements hangs in the balance, with the SAI contending with financial limitations and the ability of knowledge transfer from regional programs. Addressing these issues is vital for SAI Eritrea to consolidate its gains and establish a more resilient and autonomous audit institution.



Annex 3. Phase 1 SAIs not included in Phase 2

SAI Zimbabwe and Sierra Leone were part of the PAP-APP programme phase 1 where the main objective was supporting the SAIs to assess their current situation (including an assessment of their gender situation), define strategic priorities, strengthen strategic management systems, and establish long-term and scaled-up capacity development support. They have not entered into agreement for the PAP-APP programme phase 2.

The SAIs are stated to still be a part of the programme but they do not have an active country project through PAP-APP.

Zimbabwe

In the landscape of international support for SAI Zimbabwe, the PAP-APP partners have provided valuable assistance, albeit in a more limited capacity compared to the significant contributions made by the Swedish National Audit Office (Swedish NAO). Having established a partnership with SAI Zimbabwe since 2017, the Swedish NAO's current engagement commenced in September 2022 and is projected to continue through September 2026. Over the years, financial commitments from the Swedish NAO were as follows: 423,000 USD in 2019, 424,000 USD in 2020, 198,000 USD in 2021, and a budgeted 543,000 USD for 2022.⁹

Additionally, PAP-APP partner responses highlight that SAI Zimbabwe benefits from a diverse portfolio of development support, including substantial contributions from the World Bank, African Development Bank, and UNDP, with notable funding provided by the Swedish NAO.

An independent evaluation, commissioned by the Swedish NAO, examined the cooperative endeav-

ours with SAI Zimbabwe parallel to the timeline of PAP-APP partner assistance during the programme's first phase. This evaluation confirmed that the support to SAI Zimbabwe fostered developmental progress and was effectively structured and implemented. Nevertheless, the durability of the achieved results remains to be seen. The evaluators recommend heightened awareness of the cooperative agenda's purpose and value, along with an enhancement in the follow-up mechanisms, including setting precise, indicator-driven success goals.¹⁰

Sierra Leone

The PAP-APP programme has played a contributory role, albeit not a primary one, in providing support to SAI Sierra Leone. Feedback from our dialogues suggests that the decision not to forge a new partnership under the PAP-APP framework was influenced by considerations of the programme's alignment with SAI Sierra Leone's developmental objectives.

Concurrently, SAI Sierra Leone has welcomed enhanced assistance from the World Bank, which focuses on areas such as audit information management, IT auditing, and citizen engagement. While there was an expression of interest in targeted support from PAP-APP in certain domains, this initiative is presently on hold due to administrative developments concerning the Auditor General.

Moving forward, AFROSAI-E has taken on a more central role in guiding the support for capacity development, working closely with SAI Sierra Leone. There is an anticipatory arrangement wherein IDI may contribute expertise to these ongoing efforts.

⁹ Swedish NAO homepage 2024-03-20, approximate budget including in-kind support. The cost has been exchanged into USD using Swedish Central Bank average exchange rates for the actual years presented on <http://www.riksbanken.se/> (sök räntor och valutakurser).








¹⁰ Ramböll 2022, Evaluation of the institutional development cooperation between the Swedish National Audit Office and the Office of the Auditor General of Zimbabwe

Annex 4. Assessment of Result Framework compared to baseline

PAP APP Results Framework outputs and achievements

We have based our analysis on the results framework and measurement system as described in the PAP-APP programme documents and the agree-

ment with the EU. We have condensed information and headings to improve readability and presentation.







Strategy	Activity	Status	EY Comment	EY assessment based on reported achievements up to Dec 2022
Contribute to increased and well managed peer-to-peer support to SAIs in challenging environments	Develop, share and apply a competency framework to SAIs in challenging contexts	Events and workshops have been organised, collaboration with Global SAI Accountability Initiative (GSAI)	No data available of the outcome.	
	Experience sharing and training for providers of support to GCP Tier 2 SAIs	Events and workshops have been organised	Workshops appreciated by the participants but not evaluated long term. Outcome not assessed.	
	Contribute to dedicated capacity and support by CREFIAF to PAP APP SAIs	Salary support to a dedicated CREFIAF coordinator	The dedicated coordinator for the CREFIAF countries who works with operations within the programme has been well achieved and provided a one-door-in function to funding, peer partners and IDI	
Build strong competencies and share best practices for support in the areas of strategic change management, support coordination, gender, diversity and inclusion actions, and covid-19 related audits	General competency and support approach development events	Workshop in 2023	No data available of the output.	
	SAI Strategic change management	Some pilot trainings have been performed end of 2022 (DRC)	The training was well received by the SAI but further action is needed to reach implementation.	
	SAI coordination of external support and capacity development	Only few country projects are managed directly with the external provider of support (the Gambia)	Not yet achieved for most countries, there is a reluctance of donors to provide support to SAIs in challenging contexts.	
	SAI Gender, inclusion and diversity actions and audits	Improve and share indicators, organise workshops. Topic guidance from the programme.	Focus on gender balance in the work place. Not easy to change culture and recruit skilled work-	

Strategy	Activity	Status	EY Comment	EY assessment based on reported achievements up to Dec 2022
			force. Few audits on gender issues.	
	SAI Covid 19 related audits	Audits on covid 19 submitted and published	Some five SAIs in the programme have audited the topic.	●
Contribute to global sharing of good practices of support to highly challenged SAIs and good stories of how such SAIs strengthens their capacities and performance	Identify, develop and share good stories of SAI development and support projects globally, in collaboration with CBC ACCC working group	Video produced. Webinar on South Sudan digitalization journey.	No further data to assess.	●
	Compile and share good approaches for support globally, in collaboration with CBC P2P working group	Presentation of good practices from country projects at PAP APP meeting in connection to GB AF-ROSAI E in Uganda in May 2024	No further data to assess.	●
Programme management	2023 programme management	Ongoing project management, steering committee meetings, communication plans.	Ongoing project management for both programme and country level	●
	Programme evaluation	Tender Programme evaluation	Ongoing.	●

Legend

● Fully
● Mostly
● Partly
● Not achieved/ not observed

Table: PAP APP Results measurement system

Expected programme immediate outcome	Indicator	Baseline and target 2023	EY comment	EY assessment based on reported achievements up to Jan 2024
INTOSAI providers are scaling up support to the most challenged SAIs	Number of Peer-SAIs involved in supporting the country project SAIs	The baseline for the number of peers involved in the challenged SAIs were 6 in 2018-19. The target was 11 for 2023.	That number has been exceeded as some 12 peers are involved in the PAP APP programme to date.	
The Country projects to the most challenged SAIs are delivered effectively.	Overall conclusions of available evaluations	No baseline. Target <i>Mostly</i>	The available mid-term evaluations to date are all positive about the outcome of the country projects. However, we notice that the country project evaluations are delayed compared to the initial planning.	
Expected programme output	Indicator	Baseline and target 2023	EY comment	EY assessment based on reported achievements up to Jan 2024
Contribute to increased and well managed peer-to-peer support to SAIs in challenging environments	Number of providers taking part in annual experience sharing events.	40 for 2023	We notice that the number of participants exceeds with margin the targets. Especially after the pandemic the number of participants have raised.	
	Number of resource persons involved in support to country projects	80 for 2023	The use of online/hybrid models have assisted in reaching more participants	
	Survey results from participants	reach 4 out of 5	As indicated by IDI reporting the satisfaction rate of 4 has been reached since the start of the programme events.	
Build strong competencies and share best practices for support in the areas of strategic change management, sup-	Number of SAIs using operational plans, internal report and issue a SAI Performance report annually	Baseline 2 (2019) Target 6	We notice from the documentation provided that 5 SAIs produces such report.	

Expected programme immediate outcome	Indicator	Baseline and target 2023	EY comment	EY assessment based on reported achievements up to Jan 2024
port coordination, gender, diversity and inclusion actions,	No of countries where the SAIs have established annual support events	No available baseline Target 9	All participating SAIs organise annual events, however not all twice a year.	●
	No of SAIs having HR policies with gender, diversity and inclusion focus developed.	No available baseline Target 7	We notice that all participating SAIs are working on complementing the policies but not all have finalised the work.	●

Legend

- Fully
- Mostly
- Partly
- Not achieved/ not observed

In this table the expected programme outcome regarding sharing of good practices has not been assessed as it is already mentioned in the table above.





Annex 5. Peer-partners

Beneficiary SAI	Lead technical partner	Funding source of funds through IDI	Funding source other partner through	Other implementation partner	Peer SAI partner
DRC	IDI	Norad		CREFI AF	SAI Hungary SAI Senegal SAI Sweden SAI Tunisia
Madagascar	IDI	USAID Madagascar World Bank EU IMF		Extractive Industries Transparency International (EITI) French Cooperation and Cultural Action Network	SAI France SAI Morocco SAI Norway
The Gambia	AFROSAI-E IDI	World Bank African Development Bank		International Budget Partnership (IBP) Transparency International UK Open Contracting Partnership	SAI Kenya SAI Sierra Leone SAI Norway SAI UK SAI Latvia
South Sudan	IDI		MFA Norway Government of Norway AFROSAI E		SAI Kenya SAI Norway SAI Uganda
Somalia	IDI	World Bank EU	MFA Norway Royal Norwegian Embassy AFROSAI E	Professional Accountants Organisations (PAOs)	SAI Malawi SAI Uganda
Guinea	CREFI AF IDI				SAI Gabon SAI Senegal
Togo	CREFI AF IDI			Togolese Economic Governance Support Project (PAGE)	SAI Gabon



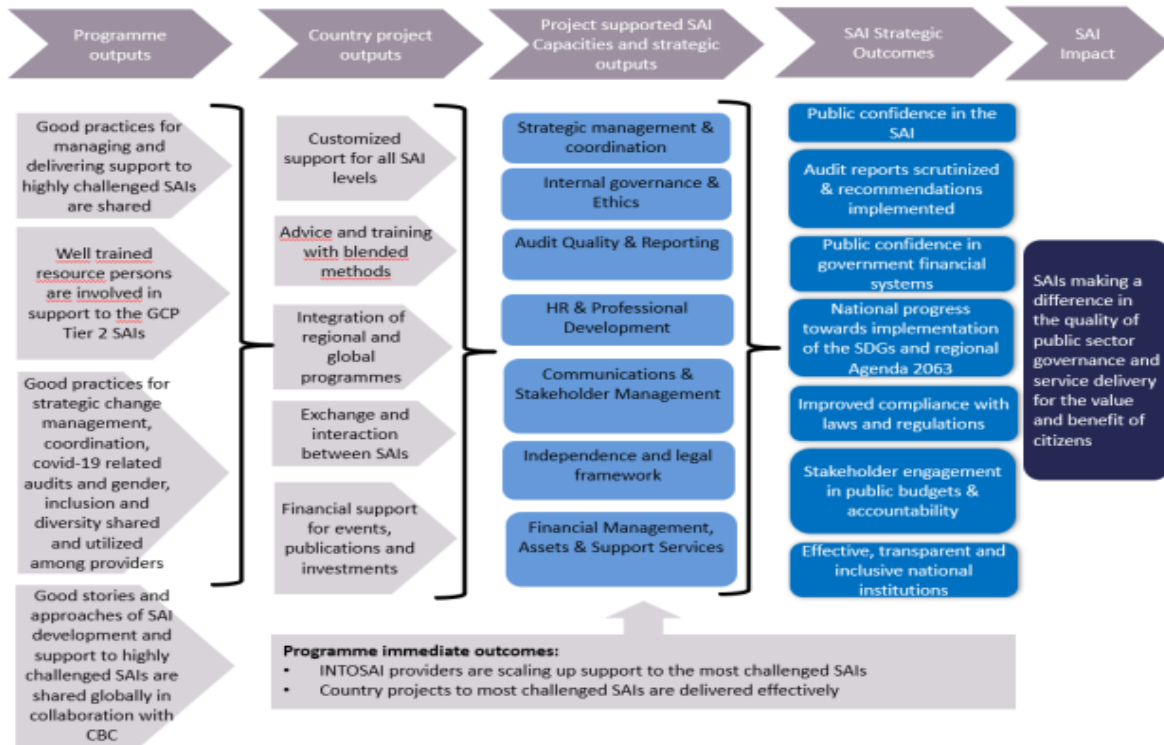
Beneficiary SAI	Lead technical partner	Funding source of funds through IDI	Funding source other partner through	Other implementation partner	Peer SAI partner
Niger	CREFIAF IDI	World Bank EU French Cooperation: Service de Coopération et d'Action Culturelle (SCAC) African Development Bank		AISCCUF I CRIFI AA-HJF	
Eritrea	IDI	EU UNDP	African Development Bank AFROSAI E	Eritrean Centre of Organisational Excellence (ERCOE)	Pool of resources AF-ROSAI E



Annex 6. PEFA

	DRC	Madagascar	Guinea	Togo	Niger	Eritrea	The Gambia	South Sudan	Somalia	Zimbabwe	Sierra Leone
	2020	2018	2018	2016	2017		2015	2012		2018	2018
External audit	D	C	D+	C	D+					D+	C+
Audit coverage and standards	D	C	D	N/A	D			C		B	B
Submission of audit reports to the legislature	A	C	D	N/A	B		D	N/A		A	C
External audit follow-up	C	C	N/A	N/A	C		D	D		C	C
Supreme Audit Institution independence	D	C	A	C	B					D	C
Legislative scrutiny of audit reports	C+	D	N/A	N/A	C+		D+			C+	D+
Timing of audit report scrutiny	A	D	N/A	N/A	B		D	N/A		D	D
Hearings on audit findings	C	D	N/A	N/A	C		B	N/A		C	C
Recommendation on audit by the legislature	C	D	N/A	N/A	C		C	N/A		C	C
Transparency of legislative scrutiny of audit reports	D	D	N/A	N/A	C		N/A	N/A		A	C

Annex 7. PAP-APP programme result framework



Annex 8. Reviewed documentation

Area / country	Documentation
Programme level work	<ul style="list-style-type: none"> ▶ Donor relations documentation provided by IDI ▶ Peer-partner agreements with PAP-APP partners, for example France, Gabon, Ghana, Morocco, Norway and Sweden. ▶ IDC Coordination documentation ▶ Phase 2 planning documentation from IDI ▶ Implementation plans (2021, 2022 and 2023) ▶ Partnership agreements including CREFIAF-IDI agreement 2020, MoU between IDI, AFROSAI-E and CREFIAF 2018-2023, PAP-APP Partnership agreements between IDI, AFROSAI-E and CREFIAF (2018-2019 and 2020-2024) ▶ Documentation from PS.1 Increased and quality P2P support, PS.2 Competency and approaches thematic areas, and PS.3 Global sharing ▶ Programme management routines ▶ Documentation from Steering Committee ▶ PAP-APP Seminar reports
Evaluations	<ul style="list-style-type: none"> ▶ Evaluation of IDI's Bilateral Support 2017-2020 ▶ Evaluation of support to The SAI of Somalia 2021 ▶ Evaluation of the institutional development cooperation between the Swedish National Audit Office and the Office of the Auditor General of Zimbabwe 2022 ▶ Peer-to-Peer Capacity Development Support to Supreme Audit Institutions Report 2023 ▶ IDI Management Response to Evaluations of Bilateral Support 2017-2020 ▶ Mid-term Review of Support to SAI, South Sudan: NAC Strategic Change Project 2020-2025 ▶ Mid-term Review of Support to SAI South Sudan National Audit Chamber (NAC) Strategic Change Project 2020-2025: NAC SCP Steering Committee response ▶ Evaluation NAC Peer support project 2017-2020 ▶ Mid-term review of bilateral support to Cour de Comptes Madagascar 2020-2025 ▶ Evaluation Report DRC 2022 ▶ SAI Niger 3 Evaluation 2020 ▶ Evaluation Togo ISC 3 Strategic plan
DRC	<ul style="list-style-type: none"> ▶ Documentation from 2020 ▶ Documentation from annual meetings (2021 and 2023) ▶ Documentation from June 2022 ▶ SAI DRC Strategic plans (2020, 2020-2024, 2021-2025) ▶ Operational plan 2019 ▶ CDC DRC Peer Support Project 2022-2025 ▶ Implementation plans (2022 and 2023) ▶ Progress Report 2022 ▶ Grant agreement between IDI and Norad
Eritrea	<ul style="list-style-type: none"> ▶ Documentation from annual meetings (2020, 2021, 2022 and 2023) ▶ Annual Performance reports (2019, 2020 and 2021) ▶ Cooperation agreements between OAGE, AFROSAI-E and IDI (2018-2020 and 2021-2024) ▶ AFROSAI-E Capacity Development Plan 2022

Area / country	Documentation
	<ul style="list-style-type: none"> ▸ OAG Eritrea External Support Needs Overview 2021 ▸ Project reports (2018-2020 and 2021-2022) ▸ SAI Eritrea Strategic plan 2019-2023
The Gambia	<ul style="list-style-type: none"> ▸ Project plans (2022 and 2023) ▸ Steering Committee meetings ▸ Annual reports (2019-2020, 2020-2021 and 2022) ▸ Cooperation agreements between the National Audit Office of The The Gambia, AFROSAI-E and IDI (2018-2020 and 2021-2025) ▸ SAI The Gambia Strategic Development plans (2014-2018 and 2020-2024) ▸ MoU 2021-2025 ▸ Year 1 highlights
Guinea	<ul style="list-style-type: none"> ▸ Activity plan 2018-2020 ▸ Documentation from annual reports and meetings (2019, 2021 and 2022) ▸ Cooperation agreements between CDC Guinea, CREFIAF and IDI (2018-2020, 2021-2024 and 2022-2025) ▸ SAI Guinea Strategic plans (2020-2024 and 2023-2024) ▸ Audit plan 2017-2021 ▸ Operational plan 2023-2024
Madagascar	<ul style="list-style-type: none"> ▸ Firsthand data and documentation from TANTANA mid-term evaluation report ▸ Documentation from project Steering Committee (2021, 2022 and 2023) ▸ SAI Peer agreements 2020-2025, including France, Morocco and Norway ▸ Peer agreement OAGN 2020 ▸ Cooperation agreement 2020-2025 ▸ Documentation of USAID Funding 2020-2023 ▸ SAI Madagascar Strategic plan 2020-2024 ▸ Project document 2020-2024 ▸ Action plan 2022 ▸ Annual work plan 2023 ▸ SAI Madagascar SAI Status and Needs report 2018 ▸ TANTANA Annual work programme(2022 and 2023) ▸ TANTANA Performance reports (2021 and 2022) ▸ Public report 2022
Niger	<ul style="list-style-type: none"> ▸ Documentation from annual reports and meetings (2019, 2020, 2022 and 2023) ▸ Annual plans (2022) and 2023 ▸ Audit plan ▸ SAI Niger Strategic plan 2020-2024 ▸ PAP-APP Phase 2 update 2023 ▸ SAI Gender Diversity Inclusion indicators
Sierra Leone	<ul style="list-style-type: none"> ▸ Documentation from annual reports and meetings (2020 and 2021) ▸ SAI Sierra Leone - Strategy for 2021-2025 ▸ Cooperation agreements between the Audit Service of Sierra Leone, AFROSAI-E and IDI (2019-2020 and 2020-2021)
Somalia	<ul style="list-style-type: none"> ▸ OAGS Peer-support project reports to Steering Committee (2018, 2019, 2020, 2021 and 2022)

Area / country	Documentation
	<ul style="list-style-type: none"> ▶ Audit manuals ▶ Audit reports submitted to Parliament ▶ Operational plans (2018, 2020 and 2021) ▶ OAGS Peer Support Project Implementation plan 2022 ▶ OAGS policies ▶ SAI Performance reports (2018, 2019, 2020, 2021 and 2022) ▶ SAI Status and Needs Report 2017 ▶ SAI Somalia Strategic plans (2017-2020, 2021-2022 and 2023-2027) ▶ List of OAGS management, consultants, and partners ▶ Cooperation agreements between OAGS, AFROSAI-E and IDI (2018-2020, 2021-2022 and 2023-2024) ▶ Grant agreement between the Norwegian Ministry of Foreign Affairs and IDI (2018-2020 and 2021-2025) ▶ Project plans (2021 and 2022) ▶ Project reports (2018, 2019, 2020, 2021 and 2022) ▶ Steering committee meeting minutes (2019, 2020, 2021, 2022 and 2023) ▶ OAGS peer support project Reports (2020 and 2021) ▶ Statement of concern - Independence of OAG Somalia - IDI and AFROSAI-E 2023
South Sudan	<ul style="list-style-type: none"> ▶ Annual project reports (2020, 2021 and 2022) ▶ Disbursement requests (2020, 2021, 2022 and 2023) ▶ Grant agreement between the Norwegian Ministry of Foreign Affairs and IDI 2020-2023 ▶ NAC Strategic change project Project Document 2020-2025 ▶ Cooperation agreement between NAC, AFROSAI-E and IDI 2020-2024 ▶ Project plans (2020, 2020-2021, 2021-2022, 2022 and 2023) ▶ Documentation from Steering Committee meetings (2021, 2022 and 2023) ▶ Mid-term Review of Support to SAI, South Sudan: NAC Strategic Change Project 2020-2025 ▶ NAC Strategic plan 2019-2024
Togo	<ul style="list-style-type: none"> ▶ Documentation from annual reports and meetings (2019, 2020 and 2021) ▶ Operational plan 2020 ▶ Documentation from June mission requested by IDI 2022 ▶ Cooperation agreements between CDC, CREFIAF and IDI (2018-2020 and 2022-2025) ▶ Documentation from Comité Pilotage (2022 and 2023) ▶ Annual plan 2023 ▶ SAI Togo Strategic plans (2020-2024 and 2021-2025) ▶ Audit plan 2023 ▶ SAI Gender Diversity Inclusion indicators
Zimbabwe	<ul style="list-style-type: none"> ▶ Documentation from Steering Committee meetings 2020 ▶ Documentation from annual meeting 2021 ▶ Cooperation agreement between OAGZ, AFROSAI-E and IDI Phase 1 extension 2020-2021 ▶ SAI Zimbabwe Project report (2018-2020 and 2020-2021) ▶ SAI Zimbabwe - Strategic plans (2016-2020 and 2021-2025) ▶ Regional seminar report for Gender, Diversity and Inclusion

Area / country	Documentation
	<ul style="list-style-type: none"> ▸ Swedish NAO external evaluation of the cooperation between OAGZ and Swedish NAO
Other documentation	<ul style="list-style-type: none"> ▸ Data provided by IDI: budget, agreements, topics, lessons learned, risk register, summary costs, annual survey scores, peer in-kind days ▸ PAP-APP project quality survey results 2022 and 2024 ▸ Contract documentation and follow up with AFROSAI E, CREFIAF and EU ▸ Documentation from Steering Committee meetings 2019-2023



Annex 9. List of interviewees

Category	Name	Title
SAI Eritrea	Gherezgiher Ghebremedhin	SAI Head
SAI Guinea	Mouctar BAH Mohamed Diare	Project Coordinating Team Leader Premier Président de la Cour des comptes de Guinée
SAI Togo	Essowavana Tchakei	Project Coordinating Team Leader/President DC Togo
SAI Eritrea	Amanual Isaac	Assistant to the AG
SAI The Gambia	Baba S Drammeh	-
SAI Somalia	Mukhtar Abukar Mariam Abdirazak Awale	Project Coordinating Team Leader Special assistant to the AG
SAI South Sudan	Dr Justin Droko	Deputy AG of the Audit Chamber of South Sudan
SAI peer-partner - France	Roberto Schmidt	Formerly assisting IDI in Togo
SAI peer-partner - Morocco	Rachid Chetoui	Guinea, Togo, Niger
SAI peer-partner - Kenya	Peter Ndungu	Technical support South Sudan-
SAI peer-partner - UK	Tim Valentine	Technical support the The Gambia-
PAP-APP steering committee members - AFROSAI-E	Meisie Nkau	CEO
PAP-APP steering committee members - CREFIAF	Idi Hassan	Directeur du Secrétariat du CRRl
AFROSAI-E	Joseph Mumbire Josephine Mukomba	Coordinator PAP-APP Executive Officer
CREFIAF	Aissatou Abdoulaye Patrice Sohler Enama	Project Coordinating Team Leaders
IDI	Jostein Furelid Tellnes	Former coordinator PAP APP, IDI
IDI	Einar Gørrissen	Head of IDI
DRC	Christian Deboyer	Project Coordinator
DRC	Guy Tshipata	Member of Coordination Team Special assistant to the Premier President
Workshop	Muhammed M. Dabo Aissatou Abdoulaye Godwin Matte Camilla Fredriksen	

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