

## **NAC Strategic Change Project 2020 - 2024**

### **Cooperation Agreement**

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## 1. BACKGROUND

South Sudan is currently in a deep economic, political, security and humanitarian crisis. The Revitalized Peace Agreement (R-ARCSS) of September 2018 provides for a number of steps to be taken to improve the situation, hereunder how to strengthen public financial management and the National Audit Chamber (NAC). The NAC is a key oversight institution and has a crucial role in promoting better governance in South Sudan through various audits of public funds and institutions. The R-ARCSS contains provisions for a new audit act and requires NAC to submit pending audit reports within 6 months after the start of the transition period.

NAC has developed a Strategic Plan (SP) for 2019-2024 that clearly aims to meet the obligations of the R-ARCSS and for it to generally contribute to better public financial management through relevant and high-quality audits. This includes expanding the audit coverage of both Central Government as well as parastatals, the states and local government. Implementation of the R-ARCSS is expected to be highly challenging. Nevertheless, its provisions for stronger oversight and expectations of NAC are likely to be relevant in South Sudan for the next years irrespectively of how the status and commitment to the agreement develops.

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

NAC, AFROSAI-E and IDI has had a bilateral cooperation since 2017, where peers from SAI Kenya, Norway and Uganda have played an important role in addition to IDI and AFROSAI-E staff. There has been a good cooperative spirit and reasonable progress in the challenging situation 2017-2019. On this background, the parties have agreed to enter a second phase of the Peer-support project – the “NAC Strategic Change project 2020-2024”.

Interested financial donors are invited to fund the project, enabling a concerted and flexible support for NAC in the implementation of their strategic plan. The scale of support will be adopted to available funding and NAC’s opportunities for enacting strategic change during the years.

## 2. EXPECTED RESULTS

The overall objective of the project is *to enable NAC to successfully implement its strategic plan*. The result framework is therefore based on NAC’s strategic plan 2019 - 2024. See the overview of the Strategic plan in figure 1.



Figure 1 Overview of NAC's Strategic plan 2019 - 2024



**Project deliverables** are expected to lead to concrete **project outputs** enabling NAC to:

- meet its focus area goal formulations,
- produce its strategic outputs, and finally,
- achievement of the defined strategic outcomes of NAC's work.

NAC's strategic outcomes constitute the intended **impact of the project**. This includes follow-up of audit findings by the Executive, Public Accounts Committee and media, which further is expected to contribute to financial statements being issued on time and greater compliance with rules and regulations in South Sudan.

The **project outcomes** are both NAC's strategic outputs and focus areas. The focus areas are the capacities NAC wants to strengthen in the period, to enable it to deliver the strategic outputs.

**Project outputs** will be selected from NAC's strategic outputs and outputs per focus area (see NAC implementation matrix for intended outputs per focus area and strategic objectives). The project outputs will be set every year depending on NAC's prioritized outputs in its operational plan, and available project resources. Project outputs and indicators related to gender and inclusion will be identified annually, related to the focus area 4 on human resources and objective 4.1 of the strategic plan.

Whether NAC will achieve its intended results, depend on a number of conditions which the project will have limited influence over. The general **pre-requisites** for these results to be achieved are shown in appendix 3. For setting the expected contribution of the project to NAC's expected results, the annual plan will define the project outputs of the year and their expected contribution to NAC's intended results.

**Performance indicators** are presented in detail in appendix 1. They will be measured by the use of NAC's indicators and system for monitoring and evaluation. When reporting, the indicators will be supplemented by a qualitative assessment of the link between project deliverables, outputs, outcomes and impact. In this assessment it will then be taken into account the actual project outputs committed to annually and their potential impact on NAC's performance.

Annual progress of strategic outputs and focus areas are to be presented in NAC's annual report of its own performance (the NAC Annual Activity Report) and will be used for assessing performance of the project. A more detailed assessment of performance is expected in NAC's mid-term and end-term reviews, which also will be supported and used for measuring project progress.

### 3. PROJECT COMPONENTS AND DELIVERABLES

The project components are NAC's own strategic outputs and focus areas, supplemented by a project management component:

1. NAC Strategic outputs
2. Strengthen NAC Independence;
3. Enhance the Quality and Impact of Audit services;
4. Strengthen Internal Governance System and Structures;
5. Human Resources developed and Staff Welfare improved, and
6. Strengthen Advocacy and Stakeholders Engagement.
7. Project management

Details of project deliverables within each component is agreed each year when settling the annual plan, and adjusted quarterly in line with progress and needs.

The following general project deliverables can be considered:

- Advice on the job, for audits as well as other SAI systems and processes
- Trainings - in-country and regional
- Financial and technical advice for seminars and workshops organized by NAC, such as for the Public Accounts Committee in Parliament



- Advice and funding for selected procurements, such as for internet and ICT
- Study trips and regional exchange of experiences
- Professional development programme
- NAC staff attached to sister-SAI - 2-3 weeks for example

#### 4. ROLES AND RESPONSIBILITIES

**The NAC** will be in the driving seat in the implementation of activities and have the following key responsibilities:

- Integrate the project-related activities with the rest of the plans for the office, and ensure plans are linked to the NAC's Strategic Plan for enhancing sustainability
- Actively monitor and follow-up on the execution of activities, milestones and expected outputs in the project
- Ensure the availability of adequate staff and their continuity in the areas covered through the project
- Seek project funds directly from donors, enabling such an arrangement during the strategic planning period

**The IDI** will be the lead peer partner and have the following key responsibilities:

- Project management, including financial management, quality control and reporting to financial donors for funds provided to IDI.
- Mobilize; provide and coordinate peers and resource persons – maintain a dialogue with the SAIs providing in-kind support

**OAG Kenya** and **AFROSAI-E** will be key providers of technical support. Other partners may also be included in the project, especially as providers of resource persons.

#### 5. PROJECT MANAGEMENT AND THE ANNUAL CYCLE

To ensure smooth coordination of activities, each partner will appoint a person that serves as the focal point for the project execution.

The NAC focal point is expected to oversee project implementation in the office, and enable close contact between peers and NAC staff and units involved in project activities.

The peers will form a core project team to manage the project on a daily basis. This team may be supplemented by sub-teams, for instance for each of the focus areas.

Quality of project deliverables are to be embedded in the project work, such as by use of ToRs and reports for all activities, and regular discussion of lessons learned.

The project's annual cycle will be based on NAC's own strategic and operational management cycle. Appendix II presents the project cycle at the start of the agreement. This may be adjusted if appropriate.



## 6. STEERING AND EVALUATION

A Steering committee is established where each of the partners are represented. The committee will be led by the NAC. It shall approve the annual project report and project plans, and meet at least once a year. The Steering committee will also receive quarterly project reports based on NAC's internal quarterly reports and can meet ad-hoc during the year and be consulted on arising issues.

An external evaluation of the project will be carried out as a minimum at the end of the cooperation period, and should be considered after 2 years. Any evaluation should be timed with NAC's own planned mid-term and end-term reviews of its strategic plan.

## 7. FUNDING AND FINANCIAL MANAGEMENT

Interested financial donors are invited to fund the project, in ways that ensures a concerted, coordinated and flexible support for NAC in the implementation of their strategic plan. This means that if there are several donors for the project, the partners will seek agreements that are linked to the same result framework and the same procedures for planning, reporting, performance review meetings and evaluation.

All partners can in principle be responsible for donor funds to the project. Among the peers, IDI will be the main responsible for mobilizing funds and financial management. Other than the expected funding to IDI, the preferred funding modality is direct funding to NAC, in line with the principle of support being SAI-led.

All partners are expected to provide key information required for reporting and evaluations to financial donors. All partners are also expected to adhere to financial conditions agreed with donors and a code of ethics in line with the INTOSAI standard code of ethics for SAIs. Any breach or high risk of breach of these conditions related to project work must be communicated to the other partners without delay.

For funds managed by IDI, it's policies for procurement must be complied with in the project work. IDI will clarify this policy and eventual other policies relevant to all involved in the project. IDI will in cooperation with the partners develop financial management routines for the use of funds it is responsible for, such as for procurements, per diems, travels and cost reimbursements. These will be adjusted if needed taking into account donor agreements and agreed project deliverables.

## 8. SECURITY AND MEDICAL RESPONSIBILITY

Security in South Sudan is a challenge. The Partners will set routines to ensure the security and medical risks of travelling to South Sudan for advisors are considered before and managed during country visits. If an emergency situation occurs involving the advisors during project activities, this situation must be handled in a close cooperation between the Partners.

Each partner must ensure that staff participating in project related travels have a comprehensive international travel insurance including medical and accident coverage for the travel and duration of their stay. Costs for this are expected to be covered by the project. Each partner disclaims responsibility for medical and accident of the other partner's staff, and for compensation for death or disability, for loss of or damage to personal property and for any

other costs or losses that may be incurred during travel or the period of participation of staff of the other partners.

## 9. COOPERATION PRINCIPLES

### **Respect and professionalism**

The parties recognise and respect the governance structures and internal processes of each other.

The parties will be transparent with regard to planned activities that might potentially impact on the work of the other parties and will seek ways to complement each other in the performance of their functions.

The four parties will cooperate with honesty, integrity and professionalism, and will respect the work, findings and representations made by each other.

### **Communication**

Communication between the parties will be responded to with the necessary promptness and will be considered in the context of seeking ways to cooperate and complement each other's functions.

### **Confidentiality**

The parties shall maintain complete confidentiality regarding each other's business and shall not disclose any information relating to each other's business unless prior written permission is obtained from the party.

### **Conditions for support**

Termination of the project will be considered if renewed war is making execution of cooperation activities impossible, or if there is a serious lack of commitment related to the project goals or principles of transparency and accountability.



## 10. AGREEMENT

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

We agree to the required resources and staff for full participation as set in the annual project plan.

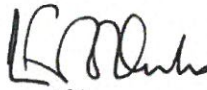
We agree that any changes to the project outcomes and outputs will be mutually discussed and agreed upon.

We commit to the cooperation principles.




*Juba 23. August 2019,*

**Ambassador Steven Wöndu, Auditor General, National Audit Chamber, South Sudan**



*Nairobi 23. August 2019,*

**Mr. Edward Ouko, Auditor General, the Office of the Auditor General, Kenya**



*Pretoria 23. August 2019,*

**Mrs. Meisie Nkai, Chief Executive Officer, AFROSAI-E**



*Oslo 23. August 2019,*

**Mr. Einar Gørriksen, Director General, INTOSAI Development Initiative**

## APPENDIX I: PERFORMANCE INDICATORS

### PROJECT IMPACT INDICATORS

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

No.	Strategic outcome	Indicator	How to measure	Baseline	Target 2020-2024
1	Public Account Committee follow-up on the audit reports	Whether a Committee of the Legislature examines the Audit Report on the annual budget within six months of its availability, and publish a report with findings and recommendations	Review content and timing of Parliament decisions	Not (score D in 2017 Open Budget Survey <sup>1</sup> )	Improved score during the period
		PEFA PI-31. Legislative scrutiny of audit reports	Assuming 2 <sup>nd</sup> PEFA conducted in South Sudan	NA	Score D <sup>2</sup> achieved during the period
2	Executive follow-up of audit findings	Whether a formal, comprehensive, and timely response was made by the executive or the audited entity on audits for which follow-up was expected during the last three completed fiscal years	PEFA-2016 PI-30 dimension (iii)	NA	Score D <sup>2</sup> achieved during the period
3	Central government financial statement issued on time	Whether GOSS consolidated financial statement (FS) is issued annually.	Document existing	Not (0%)	Achieved during the period
4	Central Bank and government owned companies issue their financial statements on time.	Percentage of financial statements issued on time for the Central Bank and government owned companies	Number of FS issued.	0 %	Achieved during the period
5	States and Local governments	Percentage of states having issued financial statements (FS) annually.	Number of FS issued	0 %	50 % achieved during the period

<sup>1</sup> See also GOSS response to the International Budget Partnership Open Budget Survey: Question 118 (2017 version)

<sup>2</sup> See PEFA definitions here:

[https://pefa.org/sites/default/files/PEFA%20Framework\\_English\\_Web\\_Dec18\\_Second%20Edition.pdf](https://pefa.org/sites/default/files/PEFA%20Framework_English_Web_Dec18_Second%20Edition.pdf)



No.	Strategic outcome	Indicator	How to measure	Baseline	Target 2020-2024
	financial statements issued on time				
6	Improved compliance with PFM's rules and regulations.	World Bank CPIA Indicator on Quality of Budgetary and Financial Management	Asuming this is measured by WB	1.0 (2016 and 2017)	Improved during the period
		PEFA PI-24. Procurement	Assuming 2 <sup>nd</sup> PEFA conducted in South Sudan	D (2011 PEFA framework indicator 19)	Improved score achieved during the period

## PROJECT OUTCOME INDICATORS

### NAC STRATEGIC OUTPUTS INDICATORS

No.	NAC Strategic output	Indicator	How to measure	Baseline	Target				
				2019	2020	2021	2022	2023	2024
1	Annual Financial and Compliance Audit reports issued for Central Government including recommendations for compliance with key rules and regulations	Percentage of Central Government Ministries and agencies audited and entity level reports completed	Count the number of financial & compliance entity level reports completed	20 %	30%	60%	70 %	80 %	90 %
		Whether the the NAC Audit report is issued to Parliament annually, including a compilation of all financial and compliance audit findings at entity level	Availability of the report	No	Yes	Yes	Yes	Yes	Yes
		SAI-PMF indicator 11 Financial Audit Results	To be decided	NA	Score 1 at the end of the period <sup>3</sup>				

<sup>3</sup> See the SAI PMF guideline page 85 for requirements. Guideline available here: <http://www.idi.no/en/idi-cpd/sai-pmf>

No.	NAC Strategic output	Indicator	How to measure	Baseline	Target					
				2019	2020	2021	2022	2023	2024	
		SAI-PMF indicator 17 Compliance Audit Results	To be decided	NA	Score 1 at the end of the period <sup>4</sup>					
2	Audit reports of the Central Bank and government owned companies issued annually.	Percentage of Central Bank and government owned companies where an audit reports are issued annually.	Count the number of audit reports issued annually, among the entities who have prepared financial statements.	100%	100%	100%	100%	100%	100%	100%
3	Audit reports of the States Governments, including recommendations for issuing of financial statements and compliance with key rules and regulations	Percentage of States where an annual audit report is issued	Count the number of financial audit reports issued.	0	15 %	30 %	45 %	60 %	70 %	
4	Performance audit reports issued for the main sectors	Performance audit reports submitted to Parliament annually	Count the number of performance audit reports issued.	0	4	2	2	2	2	
		SAI PMF indicator 14: performance audit results	To be decided	NA	Score 1 at the end of the period <sup>5</sup>					
5	Special audit reports of donor funded projects	Percentage audit reports issued for donor funded projects where NAC has agreed to audit	Count special audit reports issued.	100%	100%	100%	100%	100%	100%	100%
6	Investigative audit reports in selected areas	Percentage of investigative audits initiated that are completed and reported on time.	Count number of investigative audit reports issued.	100%	100%	100%	100%	100%	100%	100%

<sup>4</sup> See the SAI PMF guideline page 107 for requirements. Guideline available here: <http://www.idi.no/en/idi-cpd/sai-pmf>

<sup>5</sup> See the SAI PMF guideline page 96 for requirements. Guideline available here: <http://www.idi.no/en/idi-cpd/sai-pmf>



No.	NAC Strategic output	Indicator	How to measure	Baseline	Target				
				2019	2020	2021	2022	2023	2024
7	Annual NAC Activity (Performance) report	Whether the report is issued annually	Availability of the report yearly	No	Yes	Yes	Yes	Yes	Yes
8	Annual seminar for the PAC presenting the main audit findings and status of previous year's recommendations	Whether annual seminar is held for PAC	Documentation of the seminar	Not	Yes	Yes	Yes	Yes	Yes

### NAC FOCUS AREAS INDICATORS

NAC annually submits to AFROSAI-E scoring of regionally established indicators linked to the ICBF – the Institutional Capacity Building Framework. A selection of these indicators will be used by NAC to assess annually the progress of the focus areas. These will be developed in early 2020 in cooperation with NAC and the department responsible for the area.

The globally established system for assessing SAIs is the SAI Performance Measurement Framework (SAI PMF). The table below shows selected indicators of SAI PMF to be used for assessing performance in the focus areas. Measure of these are expected related to NAC's mid-term or end-term reviews. As baselines do not exist, these will be developed in early 2020 in cooperation with NAC and the department responsible for the area. See the SAI PMF guideline for contents of each indicator and what the targets imply.<sup>6</sup>

Focus area	SAI PMF indicator	Target 2024
<b>1: Strengthen NAC Independence</b>	SAI-1: Independence of the SAI SAI-2: Mandate of the SAI	Scoring at 1 level higher as compare to 2019.
<b>2: Enhance the Quality and Impact of Audit Services</b>	SAI-7: Overall Audit Planning SAI-8: Audit coverage SAI-9: Financial Audit standards and quality management	Scoring at 1 level higher as compare to 2019.

<sup>6</sup> Guideline available here: <http://www.idi.no/en/idi-cpd/sai-pmf>

Focus area	SAI PMF indicator	Target 2024
	SAI-10: Financial audit process SAI-12: Performance Audit Standards and Quality Management SAI-13: Performance Audit Process SAI-15: Compliance Audit Standards and Quality Management SAI-16: Compliance Audit Process	
<b>3: Strengthen Internal Governance System and Structures</b>	SAI-3: Strategic Planning Cycle SAI-4: Organizational Control Environment SAI-6: Leadership and Internal Communication SAI-21: Financial Management, Assets and Support Services	Scoring at 1 level higher as compare to 2019.
<b>4: Human Resources developed and Staff Welfare improved</b>	SAI-22: Human Resource Management SAI-23: Professional Development and Training	Scoring at 1 level higher as compare to 2019.
<b>5: Strengthen Advocacy and Stakeholders Engagement</b>	SAI-24: Communication with the Legislature, Executive and Judiciary SAI-25: Communication with the Media, Citizens and Civil Society Organizations	Scoring at 1 level higher as compare to 2019.

## PROJECT OUTPUT INDICATORS

The main indicator for project outputs is the percentage of completed outputs per year as prioritized in NAC's annual plan.

## PROJECT DELIVERABLES' INDICATORS

Annually, the following performance indicators will be used for project deliverables:

- Scores of an anonymous survey to all NAC staff involved in activities on perceived project quality. The intention is to have a short survey useful also for NAC. Details of this survey will be developed in collaboration between NAC and the partners.
- Percentage of agreed project deliverables in the operational plan completed during the year

To assess quality of project work, identified lessons learned of each phase and external quality assurance of audits advised for will also be considered.



## APPENDIX II: ANNUAL CYCLE PROJECT GOVERNANCE

The table below shows main expected annual internal governance milestones of NAC, and how the project's governance mechanisms are intended to be timed. Donor relations milestones for the project are also shown. The annual cycle may be changed by the Partners, depending on how NAC organizes its internal governance and agreements with donors. The Peers will to a large extent seek to align the governance milestones of the project with NAC's own systems.

Quarter	NAC	Project	Donor relations
<b>Q1 July - September</b>	<ul style="list-style-type: none"> <li>• Annual activity report developed (Q4 report).</li> <li>• Quarterly meeting to approve activity report and NAC financial statements.</li> <li>• External audit of NAC financial statements.</li> </ul>	<ul style="list-style-type: none"> <li>• Peer in-country support*</li> </ul>	<ul style="list-style-type: none"> <li>• Quarterly donor update – joint 1 hour meeting</li> </ul>
<b>Q2 October - December</b>	<ul style="list-style-type: none"> <li>• Q1 report and quarterly meeting</li> </ul>	<ul style="list-style-type: none"> <li>• Annual meeting Steering Committee, incl approval of Project annual report and updated plan and budget</li> <li>• Peer in-country support*</li> </ul>	<ul style="list-style-type: none"> <li>• Annual donor performance and budget review meeting</li> </ul>
<b>Q3 January - March</b>	<ul style="list-style-type: none"> <li>• Q2 report and quarterly meeting.</li> </ul>	<ul style="list-style-type: none"> <li>• Peer in-country support*</li> </ul>	<ul style="list-style-type: none"> <li>• Quarterly donor update – joint 1 hour meeting</li> </ul>
<b>Q4 April - June</b>	<ul style="list-style-type: none"> <li>• Q3 report and quarterly meeting.</li> <li>• NAC operational plan and budget developed.</li> </ul>	<ul style="list-style-type: none"> <li>• Project plan and budget adjusted, in line with NAC's operational plan.</li> <li>• Peer in-country support*</li> </ul>	<ul style="list-style-type: none"> <li>• Quarterly donor update – joint 1 hour meeting</li> </ul>

\*The project plans to establish monthly visits of 1-2 weeks in Juba, to ensure sufficient continuity and frequency of support, especially in the audit and strategic management areas. In addition comes regular contact online and various other activities inside and outside South Sudan.



### APPENDIX III: PREREQUISITES AND RISK ASSESSMENT

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

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

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

For risk management, the table below show the most important risks and related control measures. The Partners will in the annual meeting each year update this and set specific responsibilities for mitigating actions.

Risk factor	Risk sub-factors	Control measures
<b>Delays in implementation of planned activities</b>	<ul style="list-style-type: none"> <li>- Audit data not available as expected</li> <li>- Staff not available as assumed</li> <li>- Ambitions of activities not adapted to the competency levels of staff involved</li> <li>- Lack of funds or cars for fieldwork</li> <li>- Electricity break-down and unstable internet</li> <li>- Government salaries and operational funds, and financial support from donors to this and other NAC projects not forthcoming as anticipated</li> </ul>	<ul style="list-style-type: none"> <li>- Joint process for setting and agreeing on project activities and ambition levels</li> <li>- Flexibility and annual adjustment of plans</li> <li>- Regular communication on phone and e-mail</li> <li>- Mobilize other DPs to support operational and infrastructure costs</li> </ul>
<b>Relevance and quality of advises</b>	<ul style="list-style-type: none"> <li>- The complex South Sudan situation</li> <li>- Communication challenges between advisors and NAC staff</li> </ul>	<ul style="list-style-type: none"> <li>- Emphasizing personal qualifications of resource persons</li> <li>- Training resource persons in sensitivity as well as the country specific PFM-system</li> <li>- Seek to adapt the guidance material to the context</li> <li>- Regular dialogue with NAC on how to ensure relevance and quality of advises</li> </ul>
<b>Activities not coordinated both within the project</b>	<ul style="list-style-type: none"> <li>- Several providers of peers involved</li> <li>- Lack of information sharing systems in the SAI</li> <li>- Lack of information sharing between DPs</li> </ul>	<ul style="list-style-type: none"> <li>- Active use of mechanisms for internal coordination: Joint steering committee, annual meeting, regular phone meetings</li> <li>- Invite other providers to NAC for the annual meeting</li> </ul>



Risk factor	Risk sub-factors	Control measures
<b>and with other supporters of NAC</b>		
<b>No impact</b>	<ul style="list-style-type: none"> <li>- Audit results not followed-up by Parliament or the Executive</li> <li>- Strengthening of the SAI meet significant resistance among influential elites</li> <li>- Independence of the SAI compromised</li> </ul>	<ul style="list-style-type: none"> <li>- Sensitization of key stakeholders as a part of the project</li> </ul>
<b>Little sustainability of the support</b>	<ul style="list-style-type: none"> <li>- Renewed war</li> <li>- Unexpected change of AG or managers of the SAI</li> </ul>	<p>Sustainability risks related to the overall national situation in South Sudan cannot be addressed, but sustainability is enhanced by:</p> <ul style="list-style-type: none"> <li>- Involvement of a great number of NAC staff</li> <li>- Holistic approach in terms of both support to auditing, management quality control, reporting and dissemination – interlinked processes and systems</li> </ul>
<b>Credibility of the SAI undermined</b>	<ul style="list-style-type: none"> <li>- Political conflict in South Sudan where the SAI is discredited as linked to the current government</li> <li>- Staff of the SAI involved in corruption</li> </ul>	<ul style="list-style-type: none"> <li>- Assessment of the risk in the annual meeting</li> <li>- Support to active use of the code of ethics as a part of the audit process</li> <li>- Creating awareness of the risk among the resource persons</li> </ul>
<b>Security for resource persons</b>	<ul style="list-style-type: none"> <li>- Insecurity in Juba especially, but also some risk at other venues</li> </ul>	<ul style="list-style-type: none"> <li>- Regular assessment of which location is safe for meetings – plan for out-of-country in the current situation</li> <li>- Creating awareness of the risk among the resource persons</li> <li>- Use of the IDI and AFROSAI-E routines for crisis management</li> </ul>