



Accelerated Peer-Support Partnership in Sierra Leone

2019-2020 Annual Report

The purpose of this report is to provide an overview of progress and plans in the PAP-APP project in Sierra Leone.

This report covers the period March 2019 through May 2020. It includes background information, details on progress against planned milestones, major achievements and challenges, a summary of the ongoing and upcoming activities, and an update on the budget.

Background

The Audit Service Sierra Leone (ASSL) and the Accelerated Peer-Support Partnership (PAP-APP) signed a cooperation agreement in March 2019 to strengthen the ASSL's strategic management and external support coordination capacities. The project came at a good time because the ASSL's strategic plan had less than two years remaining. This meant the peer team could quickly add value by conducting a mid-term review of progress and challenges implementing the plan, which would in turn inform all other support activities.

The project team is co-led by ASSL's Deputy Auditor General, Mrs Adama Renner and PAP-APP project manager, Ms Dana Wilkins. It also includes four ASSL staff including the focal point Mr David Polite, and three expert peers from AFROSAI-E, the Office of the Auditor General of Norway, and the Office of the Auditor General of Ghana.

Covid-19

The ASSL is still working daily with intermittent three-day lockdowns nationally. Work hours have shifted from 9am to 4pm from the usual 08:30am to 5pm, and social distancing and use of masks are being promoted nationwide. Though the crisis may ultimately prevent the full achievement of the 2020 operational plan, the ASSL is on track so far.

The Covid-19 crisis is unlikely to affect the remaining original phase 1 activities apart from forcing the steering committee meeting to be remote only. However, it has and will likely continue to force shifts in the phase 1 extension activities, such as the cancellation or moving online of PSGs, stakeholder consultation events, and peer visits to support the strategic planning workshop.

Progress

Milestones

Milestone	Planned	Actual	Expected
The cooperation agreement is approved by the AG	Mar-19	Mar-19	
The mid-term review report is approved by the AG	Jun-19	Aug-19	
The annual performance report is approved by the AG	Jul-19	Nov-19*	Jun-20**
The addendum to the strategic plan is approved by the AG	Jul-19	Oct-19	
The annual performance report and the addendum are launched	Aug-19	cancelled	

Project proposals are approved by the AG and submitted	Dec-19	Dec-19	
The phase 1 report is approved by the steering committee	Jun-20		May-20

*2018 APR without PAP-APP support and planned summary no longer needed

**2019 APR with PAP-APP support, not originally planned

Delays in the delivery of some milestones were due to competing time demands and some back-and-forth on document finalisation not factored into the original timeline. The lessons learned from this have informed the upcoming activities presented below, noting of course that the Covid-19 crisis complicates that effort further so expectations and deadlines will need to be flexible.

Though peer support was available for the 2018 annual performance report and an accompanying summary, the ASSL team leading the data collection and drafting was balancing a wide range of priorities at that time and felt that significant external input might result in further delays to the report. The report that was developed was also sufficiently short and included a nice snapshot/summary that meant a separate summary product (as in the results framework) was no longer needed. However, since then, the team and peer lead had a frank discussion about possibilities for streamlining the annual performance reporting process and a streamlined support approach for the 2019 report and

The launch event for the 2018 annual performance report and addendum was cancelled because it no longer made sense in the context.

More information on the plan shifts can be found in the November 2019 steering committee update in Annex I.

Achievements

As discussed with the ASSL management team and key staff in February 2020, the major achievements of the project to date are:

- An independent mid-term review of the current strategic plan's implementation was conducted, with the subsequent report including clear and actionable recommendations for the current plan as well as the next strategic planning process
- A strategic plan addendum was developed including some key elements missing from the original plan such as –
 - Prioritisation of objectives
 - Risks assessed and managed for each objective
 - Implementation activities
 - Gender & diversity as a strategic priority
- An external support plan was developed clarifying partner coordination mechanisms and top priorities for support
- A concept note for the top priorities was developed and shared with the two highest-potential partners, DFID and USAID, with both responding positively and a good direct relationship now established with the former
- The British High Commission hosted a Roundtable with the Auditor-General attended by high-level diplomatic representatives
 - The plan is that this continue as a regular forum where the ASSL can share recent achievements, challenges, and priority needs
- An AFROSAI-E training on report writing (supported by one of the PAP-APP peers) was hosted in Freetown with extra ASSL staff participating

More detailed information on these achievements and outputs can be found in the results framework in Annex II.

Challenges

The major challenges to date are:

- Development partners have been difficult to engage with
 - It seems that donor interest in the ASSL has waned with the reduction in budget support, and some partners have pushed their own priorities rather than respond to the ASSL's needs
 - Even those partners that have responded openly and positively rely on slow approvals from their headquarters
 - Recognising that the Roundtable with the Auditor-General is not the best forum to push partners for support commitments, a traditional PSG was tentatively scheduled for April 2020 then unfortunately postponed due to the Covid-19 restrictions
- Following the mid-term review, peer support was largely limited to the project manager and not linked up enough to the approaches of AFROSAI-E
 - This was primarily due to competing time demands among the other peers
 - Strong involvement from AFROSAI-E is a key priority of the Phase 1 extension (see below)
- Some of the actual needs of the ASSL were different from those anticipated when the project was designed (e.g., no peer support, printing funds, or launch event was needed for the 2018 Annual Performance Report)

An updated version of the risk matrix can be found in Annex III.

Ongoing and upcoming activities

Phase 1

- Ongoing support for the planning, data collection, and drafting of the 2019 Annual Performance Report is proceeding very well and the report is expected to be ready for printing before the end of June

Phase 1 extension

- Subject to the approval of the steering committee, an addendum to the current cooperation agreement will provide for a one-year extension of phase 1
 - The extension will focus primarily on developing the 2021-2025 Strategic Plan and further strengthening external support coordination, including through the holding of at least one PSG in 2020
 - The estimated cost of the extension in 2020 is \$41,270 assuming international travel and domestic meeting restrictions ease soon, and \$23,820 if they do not (but assuming ASSL staff will still be able to meet on their own)
 - The estimated cost of the extension in 2021 is \$5,800, which would cover the attendance of the peer lead and two additional ASSL staff in a steering committee meeting on the sideline of an AFROSAI-E governing board meeting
- The new strategic plan will serve as the foundation for a potential phase 2, which is intended to be a multi-year, multi-component support programme

A draft addendum for the cooperation agreement can be found in Annex IV and the draft timeline for the strategic planning process can be found in Annex V.

Budget

All figures below are reported in US dollars and exclude staff costs.

Focus Area	2018 actual	2019 actual*	2020 expected**	Details
Project functions	3,427	0	0	A 2-day visit by the PAP-APP project manager to attend some of the operational planning meetings and negotiate the final terms of the cooperation agreement
	0	117	0	USB speaker for skype calls
Mid-Term Review	0	4,779	0	A week-long visit by the PAP-APP project manager, one Africa-based peer, and one self-funded Europe-based peer to conduct the mid-term review of the strategic plan
Strategic Plan Addendum	0	6,452	0	A week-long visit by the PAP-APP project manager to support the development of the strategic plan addendum (costs reduced because of combined visits)
Stakeholder Engagement	0		0	A 3-day workshop on effective communications run by AFROSAI-E, attended by 15 ASSL staff members, supported by the PAP-APP project manager
External Support Coordination	0	2,548	0	A week-long visit by the PAP-APP project manager to support the development of the external support plan and the concept note on top priorities
Annual Performance Report	0	→	4,103	A week-long visit by the PAP-APP project manager to support the revision of the data collection process, develop new templates, and propose a new outline (the trip also included a kickoff meeting for the strategic planning process)
	0	→	3,500	Printing and shipping of the annual performance report
Project Management	0	0	4,250	(Funding for attendance at the steering committee meeting no longer required because now remote)
Total	3,427	16,289 + →	7,603	
Phase 1 Budget	N/A	30,146	4,648	
Extension Strategic Planning	0	0	~30,000	See cost drivers in Annex V

* All 2019 figures are reported in US dollars at a rate of 0.11375 to NOK.

** All 2020 figures are reported in US dollars at a rate of 0.09704 to NOK.

The project team spent \$13,857 less than planned in 2019, \$7,603 of which was pushed back to early 2020 to cover support for the 2019 annual performance report as communicated to the steering committee on 18 November 2019. Of the remaining **\$6,254** unspent, this was primarily due to the cancellation of the launch event for the 2018 annual performance report and strategic plan addendum. The peer team also saved considerable flight costs by the peer lead combining visits with other trips in the region and because fewer peers were available to join visits than originally budgeted.

For 2020, \$4,250 was previously budgeted for the attendance of the peer lead and at least one additional SAI representative in the in-person steering committee meeting. Because the meeting is now remote and those funds are no longer required, the project team proposes to direct that and the unspent amount noted above toward the phase 1 extension.

Annex I – November 2018 steering committee update email

Date: 18 November 2019

To: lara.taylor-pearce@auditservice.gov.sl; meisie@afrosai-e.org.za; einar.gorrissen@idi.no
Cc: adama.renner@auditservice.gov.sl; david.polite@auditservice.gov.sl; cynthia@afrosai-e.org.za; lise-styrk.hansen@riksrevisjonen.no; johnson.akuamoah@audit.gov.gh; jochebed21@gmail.com; jostein.tellnes@idi.no

Subject: PAP-APP Sierra Leone - detailed project update

Dear Mrs Taylor-Pearce and other esteemed members of the Steering Committee,

After a short but productive project manager visit earlier this month, we wanted to provide you with an update on how things are progressing, propose some shifts in the expected milestones and outputs for your approval, and clarify the support the SAI would like to receive in Phase 2 (details below).

Please do not hesitate to get in touch with any questions or clarifications. We look forward to receiving your comments on the below, particularly the proposed plan shifts and Phase 2.

Best regards,
Dana and Adama

Recent Progress

1. The **Mid-Term Review** was finalised in August (attached).
2. The **Strategic Plan Addendum** was finalised in October (attached). As targeted, it includes prioritization, risks, and implementation details. It also identifies Gender and Diversity as a new strategic priority. The SAI team will add some pictures and other design features before it is shared with staff and other relevant stakeholders.
3. The **Annual Performance Report** was finalised last week and will be published on the website shortly. Please note that though this is a project milestone, it was completed without assistance from the PAP-APP peers.
4. The **External Support Plan** was “finalised” this past week (attached). Please note that this will be a living document modified as circumstances change.
5. A **Concept Note** was developed for the four priority support areas identified in the External Support Plan. We landed on a very simple and short format so that it can be used as a starting point for discussion with interested donors, with DFID and the World Bank being the most likely immediate targets.
6. The first **Roundtable with the AG** is being arranged by the British High Commission and is expected this Wednesday, 20 November. DFID will also make sure that the ASSL is discussed in the first and all subsequent meetings of the donors’ **PFM Working Group**, which Dana will try and get IDI and AFROSAI-E invited to. The establishment of a more traditional **Project Support Group** will be held off to see how the other mechanisms are working and once more donor projects are established.

Plan Shifts

7. As previously communicated, the planned launch event for the Annual Performance Report (a budgeted event in the activity plan) is no longer needed. We propose to spend that

money instead on a visit from Dana and potentially one other peer in January/February of next year to help plan the performance reporting process, with an emphasis on ensuring the report meets relevant standards and that data collection and drafting is as streamlined as possible.

8. A summary of the Annual Performance Report (one if the key expected outputs) is also no longer needed, both because the launch event is not happening and the report is already fairly short and formatted in a way that is easy to navigate.

Phase 2

9. The ASSL may require support for next year's strategic planning process should they fail to obtain donor support for a consultant as planned. This will only be necessary however if ASSL fails to get any concrete donor support for the strategic plan by end of January 2020.
10. The ASSL would definitely like continued support on external support coordination, in particular acting as trusted advisor and advocate in dealing with development partners.

Annex II – Results framework

Indicator	Key expected outputs	Status
Outcome 1. The ASSL has a strong strategic management cycle		
<p>Baseline: Score of 3 in the SAI PMF Indicator 3 criteria, but some key criteria 'unmet'</p> <p>Target: The SAI PMF Indicator 3 criteria related to performance measurement, risk, and having an implementation matrix qualify as 'met' by December 2019</p> <p>Measurement: SAI PMF Indicator 3 criteria, qualitative assessment</p>	a) A comprehensive mid-term review of the strategic plan	Completed. The mid-term review was conducted by three peers in May 2019 and the final report was reviewed by another peer before being signed off by the Auditor-General in August 2019. The mid-term review assessed progress against each objective and indicator in the strategic plan and used in the annual performance reports. It also included actionable recommendations for the strategic plan addendum and the 2021-2025 plan.
	b) An addendum to the strategic plan based on identified needs	Completed. The strategic plan addendum was developed jointly with the SAI team in consultation with other staff members. As targeted, it includes revised performance indicators, prioritization, risks, and implementation details for the final year.
	c) A clear, concise, and compelling summary of the annual performance report	Cancelled w/ separate but related support added instead. The 2018 annual performance report that was finalised in November 2019 was sufficiently short and included a nice snapshot/summary that meant a separate summary was no longer needed. The 2018 report was completed without assistance from peers. However, peers are supporting the 2019 annual performance report by advising on a revised data collection process and templates, and a simpler report outline.
	SAI PMF Indicator 3	Target met. Continued score of 3, including "met" for the criteria related to strategic plan performance measurement, risk assessment and implementation (prioritisation and activities) because of the strategic plan addendum.
Outcome 2. The ASSL is able to drive externally-supported capacity development projects in a coordinated and strategically-based way		
<p>Baseline: External support coordination systems exist informally</p> <p>Target: New coordination systems have been established and new project proposals have been finalized and submitted by December 2019</p> <p>Measurement: Partnership baseline methodology, qualitative assessment</p>	a) Regular coordination calls with development partners	Not completed as planned, but some progress. A high-level Roundtable with the AG was hosted by the British High Commission in November 2019. DFID has also committed to ensuring that the ASSL's work is regularly discussed in the donors' PFM group. Recognising that the Roundtable with the Auditor-General is not the best forum to really push partners for support commitments, a traditional PSG was tentatively scheduled for April 2020 but unfortunately postponed due to the Covid-19 restrictions.
	b) A comprehensive plan for seeking and coordinating external support	Completed. An external support plan was developed in November 2019 and will serve as an internal document to set out

		the procedures for coordinating external support as well as the top priorities and preferred mechanisms.
	c) Submitted project proposals for external support	Completed. A concept note covering the top four priorities was shared with the two highest-potential partners, DFID and USAID, in December 2019. Neither has come back confirming their support but both expressed continued interest in February 2020 and are waiting for approval from HQ to move ahead.
Outcome 3. The ASSL leads by example in the areas of gender, diversity, and inclusion		
<p>Baseline: Gender, diversity, and inclusion are informal priorities</p> <p>Target: Gender, diversity, and inclusion issues are established as strategic priorities by December 2019</p> <p>Measurement: Partnership baseline methodology, qualitative assessment</p>	a. Measures around gender, diversity, and inclusion are included the strategic plan	Completed. The strategic plan addendum identifies Gender & Diversity as a new strategic priority, which already included some measures on gender and diversity such as percentage of female employees. More specific measures will be detailed in the 2021-2025 strategic plan and the planning team is being chaired by a woman.

Annex III – Updated risk matrix

Risk	Description	SAI control	Peer control	Risk	*updated* Notes
Turnover of key staff	There is a new administration and a lot of turnover is happening across the government. This may require us to rearrange the project and SAI team.	Increase SAI team and more middle level involvement to reduce impact in the event that the risk of key staff leaving becomes imminent.	Keep in close contact with all members of the SAI Team so that the impact of any one person leaving is minimized	The impact of this risk is low.	No key staff involved in the project have left
Funding limitations	Financial resourcing is a challenge across the government and the ASSL has suffered delays in receiving budget disbursements and restrictions on its financial independence	The following measures could be instituted: 1. Lobby government to increase budget allocations to ASSL and release funds on time; 2. Establish cordial relations with donor partners through the PSG and persuade them to include in aid requirements “good governance benchmark” to the GoSL. (this may include strategic objectives of ASSL that needs to be achieved before grants/aid can be received); 3. ASSL identifying priority areas from its strategic plan and sourcing donor support through the PSG and project proposals; and 4. Enhance income generation by bringing in audits which attract high fees that are outsourced to private sector audit firms.	Stay abreast of the financial challenges faced by the ASSL and if necessary advocate for financial support providers to step in	The impact of this risk occurring is high.	Though the ASSL of course faces this challenge, it only effects project-related work insofar as it results in limited staff numbers and time
No donors for the top priority projects	There may be priority projects that the ASSL’s obvious donors are unable or unwilling to support	The following measures could be instituted: 1. Build the ASSL’s ability to make a good case to both government and donors, and to identify alternative donors 2. Regularly communicate with current and potential donors through the PSG	Develop strong direct relationships with other providers so that this risk is known well in advance and additional potential donors can be identified	Risk is high.	This risk has definitely rung true and there has not been the level of interest or commitment speed we were hoping for; but as noted elsewhere in the report there are a couple of strong partners that are interested

		<i>(probably no effective control in place for this)</i>			
Coordination burden of too many external support providers	External support providers are often uncoordinated, supporting parallel rather than complementary projects and insisting on their own unique reporting requirements	ASSL usually requests support plan and tie this in with its own plan so that disruptions/duplications are minimised.	Prioritize support for coordinating providers and develop strong direct relationships with other providers for regular communication	Medium risk (especially for interventions proposed to ASSL in the middle of the year.	Providers have been fairly well coordinated during the course of the project and the SAI lead has been very open with the peer lead about what is happening in other support projects
Changing government regulations affect the ASSL's ability to work directly with donors	The government places further restrictions on the ASSL's ability to work directly with donors	ASSL dialoguing (or making a good case) with Government and or Donor institutions to respect its independence	Stay abreast of the engagement challenges faced by the ASSL and develop strong direct relationships with other providers for strong coordination and regular communication	Risk is high.	This has not happened yet
Time conflicts	Timing of interventions conflicts with other ASSL activities and changing circumstances	ASSL usually requests support plan and tie this in with its own plan so that disruptions/duplications are minimised. Also coordinate carefully with the PAP-APP peer team to spot potential conflicts as early as possible.	Schedule interventions as far in advance as possible, be in regular contact as events approach, and design the interventions to be as flexible as possible	Medium risk (especially for interventions proposed to ASSL in the middle of the year).	Conflicting timing has not been a significant challenge, though as noted above the key SAI staff have many competing priorities
Political instability	During the elections, for example, there were lockdowns that affected staff and donor visits	ASSL usually moderates its activities during this period.	Stay abreast of the political situation and design the interventions to be as flexible as possible	Since elections happen every 5-6 years, this will not affect any medium or short-term intervention. So the risk will be Medium.	Political instability has not affected the project
new Covid-19	Crisis-related restrictions could delay the finalisation of the APR	Use a trusted local printer	Continue to provide remote support and be as flexible as possible	The risk is low	N/A

Annex IV – Draft cooperation agreement addendum

Addendum to Accelerated Peer-Support Partnership Programme Cooperation Agreement 2019-2020 Covering the period June 2020-June 2021

An agreement between the Audit Service of Sierra Leone, AFROSAI-E, and IDI to extend a joint effort to strengthen the ASSL's strategic management cycle and improve coordination of external capacity development support

1. Background

Considerable work has been done under the original Cooperation Agreement to strengthen the strategic management and external support coordination capacities of the Audit Service of Sierra Leone (ASSL).

Recognising that ASSL's current strategic plan ends this year and the importance of having a strong plan in place for 2021-2025, the parties agree to extend the Agreement to cover the strategic planning process and further strengthening of the external support coordination capacity.

Unless noted below, all provisions of the original Agreement stand.

2. Expected outcomes and outputs

2.1 Extension results framework

Indicator	Key expected outputs
Outcome 1. The ASSL has a strong strategic management cycle	
Baseline: The current strategic plan with the addendum meets all the SAI-PMF indicator 3(i) criteria	a) A strategic plan for 2021-2025 <i>ready to launch before the end of 2020</i>
Target: The new strategic plan meets all the SAI-PMF indicator 3(i) criteria and is guided by clear external results (e.g., stronger PFM practices)	b) Formal strategic planning procedures <i>approved before the end of 2020</i>
Outcome 2. The ASSL is able to drive externally supported capacity development projects in a coordinated and strategically-based way	
Baseline: The ASSL has a concept note for its top short-/medium-term priorities	c) At least one PSG meeting <i>held before the end of 2020</i>
Target: The ASSL has a detailed project proposal for long-term support based on the new strategic plan	d) A detailed proposal for a multi-year, multi-component project <i>ready to share before the end of 2020</i>
Outcome 3. The ASSL leads by example in the areas of gender, diversity, and inclusion	
Baseline: Gender & diversity is identified as a priority in the strategic plan addendum, but there are no specific measures identified	e) New plans to support equality and inclusion <i>as presented in the SP</i>
Target: Measures to support equality and inclusion are included in the new strategic plan	

3. Risk management

4.1 Additional risks identified

Risk	Description	SAI control	Peer control	Risk
Covid-19 travel restrictions	The peer team may be unable to visit for the majority of the project and stakeholder consultations may not be able to happen in person	Virtual communication	Be in regular contact with key ASSL staff, ensure that the technical guidance provided is as clear as possible, and be flexible in the approach	The impact of this risk is medium because the ASSL could manage the strategic planning process completely on its own if needed
Limited ASSL staff time to participate in the strategic planning process	ASSL staff are already incredibly busy and it may be difficult for them to participate fully in the process	Ensure that the Strategic Planning Working Group implements the assigned responsibilities and timelines, and that there are regular email updates, a whatsapp group, etc.	Be in regular contact with the chair of the Strategic Planning Working Group about what work is manageable at any one time and how the approach should be adjusted	The impact of this risk is high
No donors are interested in supporting the multi-year, multi-component project	Especially with the Covid-19 crisis affecting aid budgets, it is possible that donors will be unable to commit to a major long-term project	Engage with government and liaise with AFROSAI-E especially with areas relating to capacity development	Support the ASSL to be in regular contact with potential partners and to prioritise the support needs	

4. Agreement

As partners we commit to work together to achieve the outcomes and outputs. We agree to allocate the required resources and staff for participation in the project. We agree that any changes to the project outcomes and outputs will be mutually discussed and agreed upon. We commit to the cooperation principles and requirements as stated in the donor agreement for the project.

Date: XX June 2020

ASSL	AFROSAI-E	IDI
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Annex V – Draft strategic planning timeline

The following is the draft timeline for the strategic planning process as of May 2020. The structure has been adjusted to reflect Covid-19 restrictions, but dates will need to remain flexible.

	Activity	Participants	Costs	Outputs
Mar-Jun	Data collection (spread out over 1+ month)	Chair and Training Division	None	<ul style="list-style-type: none"> Summary of progress on current strategic plan implementation Collection of useful reference material AFROSAI-E cultural values assessment
Jul	Planning workshop (2 days)	SPWG	<ul style="list-style-type: none"> 2 days of refreshments for 22 people [subject to further discussion] Transportation and accommodation for regional staff 	<ul style="list-style-type: none"> Updated stakeholder analysis Strategic questions Worksheet templates
Jul/Aug	Brainstorming consultations (1 day)	All key stakeholders	<ul style="list-style-type: none"> [if meeting restrictions allow] 1-day event at local hotel with lunch and refreshments for 50 people Transportation and accommodation for HQ staff travelling to the regions 	<ul style="list-style-type: none"> Inputs on vision, mission and values Inputs for SWOT and PESTLE Strategic options
Aug/Sep	Decision workshop (1 week)	SPWG [if travel restrictions allow] + AFROSAI-E, IDI, and 1 regional peer	<ul style="list-style-type: none"> 5-day event at local hotel with lunch and refreshments for 22 people Transportation and accommodation for regional staff 	<ul style="list-style-type: none"> Draft vision, mission and values Draft SWOT and PESTLE Draft strategic decisions, framework, timelines and indicators
TBC	Drafting (1 dedicated week)	Author (in consultation and with support from the SPWG)	None	<ul style="list-style-type: none"> First draft
Sep/Oct	Decision consultations/validation (1 day)	All key stakeholders	<ul style="list-style-type: none"> [if meeting restrictions allow] 1-day event at local hotel with lunch and refreshments for 50 people 	<ul style="list-style-type: none"> Comments on the draft strategic decisions, framework, timelines and indicators
Oct/Nov	Finalising and printing (spread out over 1+ month)	Chair, author, editor and designer	<ul style="list-style-type: none"> Printing of the report and infographic 	<ul style="list-style-type: none"> Final version of the report Infographic and/or brochure
Nov	Launch and dissemination (1/2 day)	SPWG and all key stakeholder	<ul style="list-style-type: none"> [if meeting restrictions allow] ½-day event at local hotel with refreshments for 50 people 	<ul style="list-style-type: none"> Press release