



Cour des Comptes de la République  
Démocratique du Congo



# Project Document

## CDC DRC Peer Support Project 2022 - 2025

*«To enable the CDC to successfully implement key strategic priorities related to strategic management, internal governance, ethics, compliance audit, jurisdictional control, digitalization, communication and stakeholder engagement for the period 2022-2025»*



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## Table of Contents

<b>Acronyms and abbreviations</b> .....	<b>3</b>
<b>Project overview</b> .....	<b>4</b>
<b>1 Introduction</b> .....	<b>7</b>
1.1 Problem analysis.....	8
1.2 Strategic plan 2021-2025.....	10
1.3 Project partners and cooperation .....	12
<b>2 Expected project results</b> .....	<b>14</b>
2.1 Overall objective and results framework .....	14
2.2 Pre-conditions and underlying assumptions for the result framework.....	15
2.3 Result level 1 CDC strategic outcomes .....	16
2.4 Result level 2 CDC capacities and strategic outputs.....	16
2.5 Result level 3 Peer support deliverables .....	19
<b>3 Project components, activities and expected outputs</b> .....	<b>20</b>
3.1 Component 1 Strategic management, internal governance and ethics .....	20
3.2 Component 2 Compliance audit and jurisdictional control .....	26
3.3 Component 3 Communication and stakeholder engagement.....	29
<b>4 General implementation strategy</b> .....	<b>31</b>
4.1 Use of key principles for successful support .....	31
4.2 Components and peer resources .....	32
4.3 Establish robust project functions.....	32
<b>5 Project governance, partners, and coordination</b> .....	<b>34</b>
5.1 Project governance and management .....	34
5.2 Partner responsibilities.....	35
5.3 Coordination with other partners and projects .....	36
5.4 Evaluation of the project .....	36
5.5 Project visibility.....	36
<b>6 Prerequisites and risk assessment</b> .....	<b>37</b>
6.1 Pre-requisites.....	37
6.2 Risk assessment .....	37
<b>7 Budget and financial management</b> .....	<b>40</b>
7.1 Financial management .....	40
7.2 Additional funding and adjusted project scope .....	40
<b>References</b> .....	<b>41</b>
<b>Annex I: Theory of change</b> .....	<b>42</b>
<b>Annex II: Budget</b> .....	<b>44</b>
<b>Annex III: Implementation plan</b> .....	<b>45</b>
<b>Annex IV: Staffing and peer teams</b> .....	<b>46</b>
Components, CDC contact persons and peer teams and partners .....	46
IDI project staff and on-site advisors.....	47

## Acronyms and abbreviations

<b>COREF</b>	Comité d’Orientation de la Réforme des Finances Publiques
<b>CDC</b>	Cour des Comptes
<b>CREFIAF</b>	Conseil Régional de Formation des Institutions Supérieures de Contrôle des Finances Publiques de l’Afrique Francophone sub-Saharienne
<b>DRC</b>	Democratic Republic of Congo
<b>EU</b>	European Union
<b>FCDO</b>	Foreign, Commonwealth and Development Office
<b>ICT</b>	Information Communication and Technology
<b>IDI</b>	INTOSAI Development Initiative
<b>IGF</b>	Inspectorate General of Finances
<b>IMF</b>	International Monetary Fund
<b>INTOSAI</b>	International Organisation of Supreme Audit Institutions
<b>ISSAIs</b>	International Standards for Supreme Audit Institutions
<b>MFA Norway</b>	Ministry of Foreign Affairs Norway
<b>Norad</b>	Norwegian Agency for Development Cooperation
<b>PAP-APP</b>	Partenariat d’Appui Accéléré par les Pairs / Accelerated Peer-support Partnership
<b>PEFA</b>	Public Expenditure and Accountability Framework
<b>PFM</b>	Public Financial Management
<b>PCT</b>	Project Coordination Team
<b>PSG</b>	Project Support Group
<b>SAI</b>	Supreme Audit Institution
<b>SAI PMF</b>	Supreme Audit Institutions Performance Measurement Framework
<b>WB</b>	World Bank

## Project overview

### Project objective

The overall objective of the project is «*To enable the Cour des Comptes (CDC) of the DRC to successfully implement key strategic priorities related to strategic management, internal governance, ethics, compliance audit, jurisdictional control, digitalization, communication and stakeholder engagement for the period 2022-2025*»

### Expected project results

The project results framework has been developed based on the CDC strategic plan for 2022-2025. There is a chain of results from peer-based support to enhanced capacities in the CDC which enables the CDC to issue relevant audits (CDC outputs) which can lead to outcomes in terms of improvements in government and finally impact for citizens through improved government services. The project will concentrate on contributing to the following CDC capacities and outputs, sorted in three components:

#### *Component 1: Strategic management, internal governance, and ethics*

1. The activities of the CDC are planned, coordinated, monitored, and annually reported on in public
2. The CDC has ethical standards that all staff know and commit to
3. CDC has prepared a financial report of its own accounts ready to be externally audited or reviewed
4. CDC has initiated digitalization of core operations
5. The CDC has integrated plans and actions for gender equality in the internal management systems and follows-up on its progress

#### *Component 2: Compliance audit and jurisdictional control*

6. High quality and timely compliance audits in relevant topics are conducted and reported on
7. A methodology for jurisdictional control is established

#### *Component 3: Communication and stakeholder engagement*

8. CDC has in place basic communication structures and engages stakeholders regularly to facilitate audit impact

Whether the project and the CDC will achieve intended results, depend partly on factors outside the control of the project. The CDC operates with political uncertainty, the COVID-19 situation is still unclear and the overall absorption capacity of the CDC for the project supported areas is uncertain. There are two overall scenarios identified for the project. The main scenario assumes there will be reasonable progress in 2022 in line with the project plans and that it is both possible and justifiable to increase project ambitions and efforts during 2023, such as greater physical presence in Kinshasa. In a second scenario the COVID-19 situation prolongs and there is slow progress and limited prospects of achieving significant results over the project period. In this second scenario both the budget and result framework would have to be revised.

### Assumptions

The year of 2022 will be used to gauge the appetite of the CDC and other stakeholders to achieve or contribute to the attainment of tangible results. The project results will be monitored during 2022 and the Steering Committee will in Q1 2023 be invited for a discussion to decide on whether the expected results can be achieved, and the planned increase of project efforts in 2023 and 2024 can be justified. IDI will take a final decision on whether to justify the recruitment of a long-term advisor or if the overall project budget needs to be reduced.

### **Problem analysis**

The CDC has a wide audit mandate but issues few audit reports and these have a limited coverage. It is expected to judge on accounts and management errors, but this is not done. This means that the CDC is currently not fulfilling its mandate. Inability to deliver audit results is related to limited financial, infrastructure and human resources, as well as insufficient systems and competencies for strategic management, internal governance, auditing, and jurisdictional control. Lack of risk-based audit planning, limited training of staff and no systematic application of ISSAIs contributes to inefficiency and the risks of poor audit work.

### **Beneficiaries**

The ultimate beneficiaries of the project are the citizens of Democratic Republic of Congo (DRC), because a more effective CDC is expected to lead to stronger public financial management and better public service delivery. Other project beneficiaries include recipients of audit reports, like auditees and the Parliament. Staff of the CDC are the main direct beneficiaries. Through involvement in project activities, it is expected that their professional skills will be improved. The peer partners and the INTOSAI Development Initiative (IDI) will also benefit through the acquisition of knowledge and experience during project implementation.

### **Implementation partners and project management**

The project will be led by the CDC. The First President will chair the Steering Committee of the project and the CDC project manager will lead the Project Coordination Team (PCT) handling the project daily.

The IDI will be the lead implementation partner and be represented in the Steering Committee as well as the PCT. IDI will enter into agreements with peer SAIs and other individuals and organisations that can provide resources with relevant competencies for support. Core peer-partners are expected to come from the SAIs of Hungary, Senegal, Sweden, and Tunisia.

### **Project implementation strategy**

The project is to be implemented based on an active use of the following general principles:

- Be SAI-led and integrated with SAI management systems.
- Active participation and commitment of all parties to achieving agreed upon results.
- Holistic and change-oriented intervention strategy, supporting at both professional, organisational, and institutional levels.
- Flexibility, and continuous learning.
- Long-term and predictable support.
- Characterized, when possible, by presence and continuity of support.
- Competent advisors and project managers ensuring peer to peer learning.
- Built in mechanisms for synergies with existing regional and national programmes and resources.
- Coordination with national PFM systems.
- Enable and support the CDC to lead by example in accountability, transparency, gender, and inclusiveness.
- Utilize existing and emerging technology.

### **Risk assessment**

The most significant risks for the lifecycle of the project are:

- COVID-19 pandemic could prolong
- Lack of commitment to the project by the leadership of the CDC
- Government and the legislature may not support the CDC's vision
- Lack of CDC human resource planning

- The CDC may not have the capacity to carry out all project activities
- Staff may not be committed to implement the project
- Lack of buy-in from development partners to the CDC's agenda
- The planned assessment of SAI PMF domain A with SAI background information may take longer than expected
- Development partners may fail to coordinate the support they provide to the CDC
- Project support may be suboptimal
- Interruption of support

For each risk factor, the project has identified the necessary mitigation measures, including:

- Scheduling some activities to a later date and investing in internet
- Providing video conferencing facility and tools to facilitate teleworking
- Awareness creation and frequent dialogue with government and the legislature to get buy-in
- Seeking commitment from management to provide staff dedicated to the project supported activities
- Monitoring the willingness to change and absorption capacity of the CDC and adjusting support accordingly
- Awareness creation amongst staff on the importance of the project
- Exchange and regular dialogue with development partners
- Creating a forum for development partners to share information and encourage coordination amongst them
- Beginning the SAI PMF domain A assessment early in 2022 and put in place a robust system of monitoring and follow up
- Developing robust and clear project management routines and provide appropriate training for resource persons
- Confirming the availability of resources before committing to provide support

Additionally, the environment will be continuously scanned for opportunities.

### **Other projects and partners**

Coordination and collaboration with various partners will be critical for the success of the project. A regular coordination with other providers of support for the CDC and Public Financial Management (PFM) is planned, including the Belgian Agency for Development, European Union (EU), Foreign Commonwealth and Development Office (FCDO), the World Bank (WB) and CREFIAF as the sub-regional organization of SAIs, will be engaged for utilization of existing resources or integration with ongoing programs. The project will also support CDC to engage key stakeholders including Parliament, civil society organizations, the Ministry of Finance, Inspectorate General of Finances, and other government agencies to create awareness, leverage synergies and build alliances.

### **Budget**

The total budget for the project is estimated to be NOK 9,550,000 for 2022-2025. The main cost items include IDI human resource costs and travel and accommodation costs for peers providing technical support in Kinshasa. The expected donor of the project will be the Norwegian Agency for Development Cooperation (Norad) in collaboration with the Norwegian Embassy in the DRC. *The budget assumes that the project can scale-up with more on-site support in 2023. The Steering Committee will meet during Q1 of 2023 to assess whether the assumption holds true. If the assumption is deemed unrealistic, a decision will be made to reduce the budget and the ambitions of the project reduced to reflect situation. This means that operations could potentially be significantly scaled down or maintained at a low level.*

## 1 Introduction

The DRC is a geographically vast country in Central Africa rich in natural resources. The country has the Congo river which is the second longest river in Africa. The DRC also has the world's second largest rainforest.

Despite its rich natural resources, the DRC ranks 175 out of 189 countries on the 2020 Human Development Index. Poverty is high, remains widespread, and it is increasing due to the impact of COVID-19.<sup>1</sup>

The country's weak government capacity is related to its colonial history as well as mismanagement, instability, and conflict since independence. The country has had a combination of democratic and authoritarian rule. The last elections held in December 2018 were hotly contested but resulted in the first peaceful transfer of power in the history of the country. Following the 2006 constitution there is an ongoing decentralisation process.

Widespread fraud, corruption, and embezzlement of public funds as well as a weak oversight of the public resources are hampering economic growth and development. While there have been some positive developments in recent years, including an improved transparency in budget reporting and greater public participation and oversight, the DRC is still beset with many public financial management problems.

Budget credibility is limited with large incoherence between authorized budgets and actual allocation and execution. There is weak parliamentary oversight of the budget process and control of budget execution, and there are breaches of the budget execution law. Furthermore, poor tax administration leads to low mobilization of government revenues. According to the IMF, tax exemptions, under-declaration and evasion are widespread.

Regarding service provision, a 2020 Public Expenditure and Accountability Framework (PEFA) assessment concludes that public services are ineffective, costly, and inadequately controlled and followed-up by the Supreme Audit Institution (SAI) and the National Assembly. There is failure to comply with regulations for collection and disbursement of public funds, and there are gaps in the provision of financial statements at both the national and local level (26 provinces).

One of the key institutions which can contribute to enhanced accountability and transparency in DRC is the Cour des Comptes as the country's SAI. It can through timely controls, audits,

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<sup>1</sup> <https://www.worldbank.org/en/country/drc/overview>

and judgements, contribute to greater compliance with rules and regulations as well improved public financial management, which can lead to greater economic prosperity and wellbeing for the population.

The vision of the CDC is "to be an independent, credible and professional SAI that promotes good management of public finances and assets ". The mission of the CDC is to carry out, in an independent manner, control of the finances of the State and its entities as well as public enterprises and other entities benefiting from the financial support of the State. It is expected to certify the financial statements and judge the accounts of public accountants in accordance with generally accepted standards. The CDC is headed by the First President who works with 11 designated Presidents of Chambers in a collegial manner. There is also a Prosecutor General, who represents the Public Prosecutor's Office at the CDC.

## **1.1 Problem analysis**

The CDC has a wide audit mandate but issues few audit reports and these have a limited coverage. It is expected to judge on accounts and management errors, but this is not done. This means that the CDC is currently not fulfilling its mandate.

The CDC has around 70 magistrates, 26 auditors and 58 audit support staff assisted by less than 120 general support staff to carry out its mandate in a vast country with a population of over 87 million (2019 WB figures). Government budget allocations to the CDC cater mainly for recurrent expenditure on salaries. This leaves the CDC underfunded to carry out its mandate. The underfunding leads to constrained capacity and performance and low expectation from the government and the public in terms of the CDC adding value to the lives of citizens of the DRC. This vicious circle of inadequate funding, low performance and low expectation make it difficult to justify funding increases to the CDC.

The CDC has for many years lacked a clear direction for development and has been beset with weak institutional and professional capacity. It operated without a strategic plan from 2010 until 2021. In 2018-19 the SAI conducted a holistic status and needs assessment against International Standards of Supreme Audit Institutions (ISSAIs)<sup>2</sup>, which was used as a basis for developing the strategic plan for 2021-2025. The main shortcomings identified by the assessment were lack of financial independence and poor strategic management. The assessment also showed gaps in organizational and institutional capacities such as human

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<sup>2</sup> The assessment was based on a combination of indicators of the Supreme Audit Institutions Performance Management Framework (SAI PMF) widely used in the SAI community and AFROSAI-E's Institutional Capacity Development Framework. Both frameworks deal with all the domains that are relevant for the work of a SAI.

resource management, professional development, internal governance systems, communication, and stakeholder engagement (both internal and external) and lack of the use of ISSAIs in audit work.

Gender parity is another challenge facing the CDC. Whilst females make up about 41 percent of the support staff, they only constitute about 3 percent of the magistrates' cadre. At the leadership level, the statistics are more dismal, because amongst the 11 presidents of chamber, there is no female.

In addition, there seems to be a challenge for the CDC (partly due to resource constraints) to demonstrate to what degree it is fulfilling its mandate. While it has a broad mandate, the CDC lacks an overview of entities to be audited and risk based consolidated plans for covering them all. Consequently, their ability to provide assurance on the accountability of public funds is reduced, limiting the relevance of the institution.

The CDC lacks adequate office space at the headquarters and has no regional offices. There is also lack of vehicles to conduct fieldwork, erratic power supply without dependable back up power supply, and poor IT and archiving infrastructure.

Another of the key oversight institutions in the country is the Inspectorate General of Finances (IGF) / (Internal Audit Inspectorate). They appear to be attracting more attention from the government than the CDC. The challenge for the CDC is to assume its rightful place as the independent external oversight body that can deliver on its mandate and work in partnership with the IGF to create synergies and accomplish impact for better oversight, accountability, and transparency in the country.

The use of SAI PMF indicators as part of the result framework was considered during project planning. The scoring of these could have been independently assessed at project start and at the end of the project. However, given that the CDC of the DRC is at a foundational stage, it was decided that the status and needs assessment done in 2018/2019 gives sufficient information on the gaps that exist at the CDC in relation to the requirements of International Standards for Supreme Audit Institutions. The CDC's strategic plan was developed on this basis.

A full SAI PMF assessment at project start is not expected to add much value and give further critical information about the current situation in CDC DRC. The current baseline presented per indicator as well as the current capacities and challenges presented per component are sufficient to begin with to compare the performance of the project and the SAI against.

However, to assist the project get deeper insights into the SAI and also obtain additional information for use in policy dialogue between the CDC, the government and partners, the project will support an assignment to obtain information about the following elements of the SAI PMF assessment tool:

- Country and SAI background Information
- Description of country governance arrangements and wider environment in which the SAI operates
- Description of public sector budgetary environment and impact on SAI performance
- Description of the SAI's legal and institutional framework, organizational structure and resources and an assessment of Domain A- SAI PMF: Independence and Legal Framework.

A complete SAI PMF assessment can be useful for the CDC at the end of the strategic planning period. However, it has to be assessed whether this should be prioritized, or a lighter approach and assessment of capacity and performance will suffice.

## 1.2 Strategic plan 2021-2025

Based on the assessment of its own performance and engagement with stakeholders, the CDC developed an ambitious strategic plan for 2021 - 2025. The strategic plan has set strategic outcomes in which the CDC wants to contribute to, selected strategic outputs that the CDC will produce, and prioritized capacities to be developed to deliver the outputs.



*Picture 1 CDC team at a strategic plan development workshop in Kinshasa in 2019*

The CDC has set the following two strategic outcomes:

1. Contribute towards the reinforcement of the accountability of public officials and the fight against fraud, corruption, and embezzlement of public funds.



### 1.3 Project partners and cooperation

The CDC was one of the SAIs supported by the IDI and its partners under Phase 1 of the Accelerated Peer-Support Partnership Programme (PAP-APP). The CDC benefited from on-the-job training, co-facilitation, and remote support by peers from IDI, CREFIAF and the SAIs of Gabon and Senegal. During this phase, the CDC:

- Conducted wide ranging stakeholder consultations and a status and needs assessment
- Developed a needs-based and results-oriented strategic plan
- Developed an operational plan
- Engaged donors and have now attracted the attention and interest of an increasing number of donors to share major achievements, challenges, and support priorities

Satisfied with the support provided under phase 1, the CDC requested long-term support from the IDI to build on the progress made in phase 1 and help in the implementation of its five-year strategic plan. The Norwegian embassy in Kinshasa and the Norwegian Agency for Development Assistance (Norad) showed interest in funding a project led by IDI and invited the IDI to apply for a grant to Norad.

The CDC is currently receiving limited support from a World Bank funded national PFM project managed by the Comité d'Orientation de la Réforme des Finances Publiques COREF (Steering Committee for Public Finance Reform). The support is mainly in the form of office machines and equipment and to conduct some workshops.

It is envisaged that with enhanced capacity for the CDC through this project, the SAI will become more effective and deliver audit reports that add value and earn the recognition of the government and the public. This will strengthen the CDC in its demand for more resources from the state as well as development partners for it to fully carry out its mandate in a sustainable manner. This vision is ambitious, long term and dependent on developments both within the CDC and the environment it operates in.



Picture 2 Representatives of the CDC DRC, IDI and CREFIAF during the 2019 annual PAP-APP meeting in Kinshasa

## 2 Expected project results

### 2.1 Overall objective and results framework

The overall objective of the project is “To enable CDC to successfully implement key strategic priorities related to strategic management, internal governance, ethics, compliance audit, jurisdictional control, digitalization, communication and stakeholder engagement for the period 2022-2025.”

The CDC’ strategic priorities selected for project support are clustered under three project components:

1. Strategic management, internal governance, and ethics. This also includes initiatives for financial management, digitalization and gender and inclusion.
2. Compliance audit and jurisdictional control. This includes quality control and quality assurance.
3. Communication and stakeholder engagement. This also includes videoconference and internet facilities in the CDC.

These areas have been selected as they are assessed to be critical for CDC’s ability to implement its strategic plan and have an impact on the lives of citizens. Additional justification is provided in chapter 3.

The project results framework is set at three levels and is based on the CDC’s strategic plan 2021-2025.

**Result level 1 CDC strategic outcomes:** Strategic outcomes are those results that the CDC can substantially contribute to, but which are not within the control of the CDC.

**Result level 2 CDC capacities and outputs:** They are largely under the control of the CDC, but also affected by the institutional environment in which the CDC operates.

**Result level 3 Peer support deliverables:** These are expected results and indicators directly linked to the products and support mechanisms developed and provided through the project. They are predominantly under the peer providers’ control.

There is a chain of results from peer support deliverables to CDC capacities and outputs, and finally the CDC strategic outcomes. Ultimately the project will contribute to Sustainable Development Goal 16 (Peace, Justice and Strong Institutions), by building more effective, accountable, and inclusive institutions in the DRC.

Annual progress of the expected results presented in the following chapters are to be presented in CDC’s annual report of its own performance and will be used for assessing performance of the project. The performance indicators will be measured using CDC’s system

for monitoring and reporting. When reporting, the indicators will be supplemented by a qualitative assessment of the achievement of the expected results, and the casual link between project deliverables, CDC capacities, CDC outputs and CDC outcomes.

## **2.2 Pre-conditions and underlying assumptions for the result framework**

Whether the project and the CDC will achieve the intended results, depends partly on factors outside the control of the project. The main pre-requisites for the expected results are presented in chapter 6. If there are fundamental changes to the pre-requisites, the result framework and budget will need to be adjusted.

It should be underlined that the project is initiated in an unpredictable situation. The CDC operates with political uncertainty, the outlook for the COVID-19 situation is still unclear and the absorption capacity of the CDC for the project supported areas is uncertain.

We identified two scenarios for the project. The first scenario assumes there will be sufficient progress in 2022 in line with the project plans and that it is feasible to increase project ambitions and efforts during 2023, including greater physical presence in Kinshasa.

In a second scenario the COVID-19 situation prolongs and there is slow progress and limited prospects of achieving significant results over the project period. In this scenario both the budget and result framework would have to be revised.

The year of 2022 will be used to gauge the appetite of the CDC and other stakeholders to achieve or contribute to the attainment of tangible results. It will also be used to build relationships with stakeholders as well as assess the scope for increased project expenditure, such as on long-term advisors. The project results will be monitored during 2022 and the Steering Committee will in Q1 2023 decide on whether the expected results can be achieved, and the planned increase of project efforts in 2023 and 2024 can be justified.

It is possible to reduce the ambition levels compared to the plans if the Steering Committee decides. IDI will take a final decision on whether it is justified to recruit long-term advisors or if the overall project budget needs to be reduced.

## 2.3 Result level 1 CDC strategic outcomes

No.	Expected result	Indicator definition	Source	Baseline	Target 2021-2024
1.1	Contribute towards the reinforcement of the accountability of public officials and the fight against fraud, corruption, and embezzlement of public funds	The proportion of entities for which a formal, comprehensive, and timely response was made by the executive or the audited entity on audits for which follow-up was expected	External audit follow-up  PEFA Indicator PI-30.3	PEFA Score D (2020)	Improved score by 2024 (assuming a new PEFA assessment is carried out <sup>4</sup> ).
1.2	Public administration is improved, and gender, inclusion and diversity are taken into account with a view to better deliver public services				

## 2.4 Result level 2 CDC capacities and strategic outputs

No	Expected results and related indicators	Baseline (year)	2022 target	2023 target	2024 target
<b>Component 1: Strategic management, internal governance, and ethics</b>					
<b>2.1</b>	<b>An assessment report of SAI PMF domain A- Independence and Legal Framework including SAI background information is issued</b>				
2.1a	An independent assessment of SAI PMF domain A is conducted including SAI background information to be used in policy dialogue and possible further scoping of the project	NA		1	NA NA
<b>2.2</b>	<b>The activities of the CDC are planned, coordinated, monitored, and annually reported upon in public (ref. chp. 4.2.1)</b>				
2.2a	Annual audit and operational plan for the year approved by the Head of CDC in Q1	No (2021)	NA	Yes	Yes
2.2b	Mid-year internal monitoring report developed and discussed in management meeting of the CDC, by September of the year	No (2020)	Yes	Yes	Yes
2.2c	CDC reports on its own performance of the previous year and publish it	No (2020)	NA	NA	Yes

<sup>4</sup> The PEFA Secretariat has indicated that if the government of DRC invites them to make an assessment, the next assessment is likely to take place in 2022 or 2023.

No	Expected results and related indicators	Baseline (year)	2022 target	2023 target	2024 target
2.2d	Database showing all the entities subject to audit and control by the CDC	No (2020)	NA	Yes	Yes
2.3	<b>The CDC has ethical standards that all staff know and have committed to (ref. chp. 4.2.3 in CDC's strategic plan)</b>				
2.3a	Code of ethics approved by the Head of CDC and communicated to all staff	No (2020)	Yes	NA	NA
2.3b	Ethics awareness and training conducted for all CDC staff <sup>5</sup>	No (2020)	Yes	NA	Yes
2.3c	Annual code of ethics declaration done by all magistrates of the CDC	No (2020)	NA	NA	Yes
2.4	<b>CDC has prepared a financial report of its own accounts ready to be externally audited (ref. chp. 4.2.3 in CDC's strategic plan)</b>				
2.4a	Financial report of the CDC's own operations	No	NA	NA	Yes
2.4b	A plan for how the CDC financial records can be externally audited or reviewed	No	NA	NA	Yes
2.5	<b>CDC has initiated digitalization of core operations (ref. chp. 4.1.5.3 in CDC's strategic plan)</b>				
2.5a	Assessment report showing priority ICT-investments for CDC adopted by the First President	NA	NA	Yes	NA
2.5b	Project proposal(s) for funding of ICT-investments developed and submitted to Development Partners	NA	NA	NA	Yes
2.6	<b>The CDC has integrated plans and actions for gender equality in the internal management systems and follow-up on its progress (ref. 4.2.5 of the CDC strategic plan)</b>				
2.6a	CDC draft gender strategy approved by the First President and published	CREFIAP gender strategy (2015)	NA	Yes	NA
2.6b	Progress of CDC's gender plans reported in the annual performance report	NA	NA	NA	Yes
<b>Component 2: Compliance audit and jurisdictional control</b>					
2.7	<b>High quality and timely compliance audits in relevant topics are conducted and reported (ref. strategic outputs and 4.1.1 of the CDC strategic plan)</b>				
2.7a	ISSAI compliant compliance audit manual launched	No (2020)	Yes	NA	NA

<sup>5</sup> A survey seeking to assess awareness and understanding of the code of ethics among staff will also be sought conducted, and if successful, used to assess result achievement.

No	Expected results and related indicators	Baseline (year)	2022 target	2023 target	2024 target
2.7b	Number of compliance audit engagements supported by peers where a report is issued (cumulative)	NA	NA	1	2
2.7c	Quality Assurance <sup>6</sup> of compliance audit reports conducted	0	NA	NA	2
2.8	<b>A methodology for jurisdictional control is established (ref. strategic outputs and 4.1.2 of the CDC strategic plan)</b>				
2.8a	An updated CDC jurisdictional control manual is approved by the First President	NA	NA	Yes	NA
2.8b	The CDC has issued at least one judgement, based on project supported audits	NA	NA	NA	Yes
<b>Component 3: Communication and stakeholder engagement</b>					
2.9	<b>CDC has in place basic communication structures and engages stakeholders regularly to facilitate audit impact (ref. 4.1.4 of the CDC strategic plan)</b>				
2.9a	Website is updated with all the completed audit reports of the year	Yes (2021)	Yes	Yes	Yes
2.9b	Number of CDC stakeholder representatives sensitized on the work of the CDC (cumulative) <sup>7</sup>	0 (2018-20)	NA	50	100
2.9c	Video conference facility and accessories functional daily	NA (2021)	Yes	Yes	Yes
2.9d	Wi-Fi internet connection in the training hall operative daily	No (2020)	Yes	Yes	Yes

<sup>6</sup> Quality Assurance is an independent assessment of the quality control system.

<sup>7</sup> The targets are rough estimates. The actual figures will depend on the number of stakeholders available. A survey seeking to assess the awareness and understanding of the CdC among participants will also be conducted, and if successful, used to assess result achievement.

## 2.5 Result level 3 Peer support deliverables

No	Expected result and related indicator	Source	Baseline (time)	Target 2022	Target 2023	Target 2024
<b>3.1</b>	<b>Agreed upon support is implemented</b>					
<b>3.1a</b>	Percentage of agreed project deliverables in the annual plan completed during the year	Annual project report	NA	70 % <sup>8</sup>	80 %	90 %
<b>3.2</b>	<b>Wide participation of CDC staff in project-funded trainings</b>					
<b>3.2a</b>	Cumulative percentage of CDC staff taking part in project funded trainings (minimum 1 full day activity)	Annual project report	NA	50 % <sup>9</sup>	75 %	100 %
<b>3.2b</b>	Percentage of female staff participating in project funded trainings (minimum 1 full day activity)	Annual project report	NA	50 %	75 %	100 %
<b>3.3</b>	<b>Quality and relevant support</b>					
<b>3.3a</b>	Average CDC staff satisfaction and perceived project quality, on a 1-5 scale	Annual survey	NA	3	3.5	4
<b>3.4</b>	<b>Effective delivery of the project</b>					
<b>3.4a</b>	Overall conclusion of the evaluation of the project (Scale: project results fully / mostly / partly / not met)	External evaluation	NA	NA	NA	Partly met

<sup>8</sup> The figure is low due to the uncertainties surrounding the constantly evolving COVID-19 situation and SAI absorption capacity.

<sup>9</sup> The ongoing COVID-19 pandemic involves uncertainty of project implementation, and especially ability for being present in Kinshasa.

### 3 Project components, activities and expected outputs

The support is clustered under three main components:

- 1) Strategic management, internal governance, and ethics
- 2) Compliance audit and jurisdictional control
- 3) Communication and stakeholder engagement

The work in these components will be supported by a component for project management and partner coordination.

#### 3.1 Component 1 Strategic management, internal governance and ethics

##### 3.1.1 Component 1a Strategic management and resource planning

*Expected result: The activities of the CDC are planned, coordinated, monitored, and annually reported upon in public*

Strategic management for SAIs involves policies, strategies and techniques intended to direct SAI management and staff attention and actions towards the continuous and holistic improvement of SAI performance in line with its strategic plan. It does so by factoring in the broader governance and political economy environment in which the SAI operates and the expectations of the key SAI stakeholders. Furthermore, a SAI needs to have a complete picture of the entities it is required to audit and make risk-based plans to audit them. Overall audit planning is necessary for an efficient, effective, and relevant SAI.

##### **CDC Strategic priorities targeted**

Strategic management is considered essential for overall implementation of the strategic plan. This component is therefore expected to contribute to all strategic priorities and outcomes. The CDC has also set a specific objective for enhanced strategic management: 4.2.1 “The activities of the Court are planned and coordinated, and its performance is assessed and published”.

The strategic plan anticipates several audits. Given the limited human resources available to the SAI, it is assumed that a prioritised annual audit plan is required for all the audits to be successfully conducted. This component is meant to enable CDC to deliver the most relevant audits for the overall strategic outcomes of accountability of public officials and improved public administration with less fraud and corruption.

##### **Current CDC capacities and challenges**

1. Limited independence for the CDC.
2. No CDC resources dedicated to managing overall planning, monitoring, and reporting functions.
3. Limited cooperation and coordination between the different Chambers.
4. The CDC only plans for entities that it intends to control each year. It does not have a complete overview of the totality of entities under its mandate.

5. There is no system to monitor frequency of audits conducted per entity.
6. The CDC does not follow any set methodology aligned with ISSAIs for the overall audit planning process.
7. The CDC does not measure and report on its own performance.
8. Inadequate government funding for the CDC – need to engage the government through advocacy as well as prioritize and utilize existing resources well and engage other stakeholders for more resources.
9. Weak corporate service function.

### **Key project activities**

1. Commission an independent assessment report of SAI PMF domain A- Independence and Legal Framework including SAI background information to be also used in policy dialogue and possible further scoping of the project.
2. Training and guidance to strategic management, internal planning, monitoring, reporting and evaluation. This will include management meetings and events, and quarterly and annual CDC reports. The CDC is expected to take stock of its current capacity; audits delivered; and measure progress of indicators in the strategic plan. The project is expected to get additional data on the current situation in the CDC by the end of 2022.
3. Facilitate development of a database capturing all entities the CDC is expected to audit and showing the status of audits conducted per entity.
4. Training and advice on risk assessment and the annual audit planning processes.
5. Advice for considering gender, inclusion, and diversity in annual audit planning. Support to specific audits in these topics will be considered if sufficient progress is made in other areas and spare capacity is available.
6. Sensitize all staff and facilitate competency development of senior management in key areas of management and leadership.

### **Expected outputs as a result of project activities**

1. Assessment report of SAI PMF domain A- Independence and Legal Framework including SAI background information.
2. Annual operational plan including the audit plan
3. Biannual reports showing progress of operational plan.
4. Database of the entities to be audited by the CDC, updated annually
5. Key audit managers and staff having basic competencies in annual audit planning and overall risk assessment.
6. A published annual report of the CDC's own strategic plan progress and performance, including progress of gender related efforts.
7. Top and middle managers with knowledge of key principles of SAI strategic management.

### 3.1.2 Component 1b CDC internal governance and ethics

*Expected result: The CDC has ethical standards that all staff know and have committed to*

To be able to fulfil their functions and ensure their potential value to citizens, SAIs need to be trustworthy. This can be achieved by being model institutions, setting an example in the public sector.

#### **CDC Strategic priorities targeted**

The CDC has identified improving its own internal governance as a crucial element in its contribution towards better public service delivery. Amongst others, the CDC would like to lead by example by improving ethics within the CDC. The plans are set in the CDC strategic objective 4.2.3 “The internal governance of the Court is improved”. Policies in ethics are intended to safeguard against the reputational risk of the CDC.

#### **Current CDC capacities and challenges**

The CDC has carried out an assessment of its code of ethics against ISSAI 130 Code of Ethics. The assessment showed that the SAIs code of ethics is outdated and not applied.

#### **Key project activities**

1. Advice for developing a new Code of Ethics, based on the INTOSAI standards, and complying with existing legislation regarding sexual harassment, equal treatment, and non-discrimination.
2. Training on ethics. This would involve how to ensure that ethics is well integrated in all activities of the CDC including the audit process, identifying risks, and confronting dilemmas using real examples.
3. Advice on how to monitor and ensure the code of ethics is complied with and committed to by staff, including the option of an annual declaration by each staff.

#### **Expected outputs as a result of project activities**

1. Code of ethics in line with international standards is developed and approved by the CDC First President.
2. All staff are familiar with the code ethics.
3. All magistrates make an annual code of ethics declaration.

### 3.1.3 Component 1c CDC financial management and external audit

*Expected result: CDC has prepared a financial report of its own accounts ready to be externally audited or reviewed*

As part of leading by example, SAIs should be subject to independent external scrutiny, including external audit of their operations, and make available these reports to stakeholders.<sup>10</sup>

#### **CDC Strategic priorities targeted**

The CDC aims to improve “The internal governance of the Court” (strategic objective 4.2.3), including producing its own financial statement annually and an internal audit report.

#### **Current CDC capacities and challenges**

The CDC accounts are done by an accountant appointed by the Ministry of Finance. The CDC does not produce financial statements and its financial transactions are not externally audited.

#### **Key project activities**

1. Assist in improving the CDC financial management system and accounts, including assessing the needs and feasibility of an electronic system (refer to component 1e).
2. Assist CDC in exploring options for an external audit or review of the CDC accounts and financial management.
3. Advice for a tender and provide financial support for an external audit or review of the CDC (if needed).

#### **Expected outputs as a result of project activities**

1. Financial report of the CDC’s own operations.
2. A plan of how the CDC’s financial records can be externally audited or reviewed.

### 3.1.4 Component 1d Digitalization of CDC operations

*Expected result: CDC has initiated digitalization of core operations*

Digitalization of SAIs involve adoption of ICT-tools and systems for improved efficiency and quality of operations. It involves both general ICT governance and management as well as using ICT hardware and software for audit and support functions.

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<sup>10</sup> INTOSAI P-12 The Value and Benefits of Supreme Audit Institutions – making a difference to the lives of citizens

### **CDC Strategic priorities targeted**

In objective 4.1.5.3 the CDC describes how it aims to increase the use of ICT in general. This includes adopting ICT tools for management, communication, archiving and audit processes.

### **Current CDC capacities and challenges**

The CDC has limited ICT competencies and experience. The CDC keeps its records in a manual format. Audits, as well as controls are done without the use of electronic systems. This reduces the efficiency of operations and as a result the work takes longer than necessary.

As many other public sector institutions in the DRC are making investments in electronic systems, the CDC risks' being left behind if it does not also make the necessary investments in electronic systems.

### **Key project activities**

1. Fund and contribute to an assessment of the ICT-needs to identify the most relevant and feasible systems to support the work of the CDC, including for archiving and financial management.
2. Advice and assist CDC in mobilizing funding and support for implementation of selected ICT-projects.

### **Expected outputs as a result of project activities**

1. Assessment report highlighting priority ICT-investments for CDC adopted by the First President.
2. Project proposal(s) for funding of ICT-investments developed and submitted to Development Partners.

## **3.1.5 Component 1e Gender, diversity, and inclusion**

*Expected result: The CDC has integrated plans and actions for gender equality in the internal management systems and follows-up on its progress*

SAIs have an important role to play in holding governments to account for gender commitments made, as well as ensuring the cross-cutting SDG principle of inclusiveness. SAIs are also expected to be inclusive and gender-responsive organisations and lead by example.

### **CDC Strategic priorities targeted**

The CDC has an overall priority to forward the agenda of Gender, diversity, and inclusion. Specifically, the CDC aims to integrate gender efforts in the internal management systems of the CDC and follow-up on progress (ref. to chp. 4.2.5 in the CDC strategic plan).

### **Current CDC capacities and challenges**

1. CDC has a draft gender strategy.

2. CDC has an appointed gender focal point but has to a limited extent been able to work systematically to address gender related challenges in the CDC.
3. CDC has participated in the AFROSAI-GIZ Woman Leadership Academy.

#### **Key project activities**

1. Facilitate participation of CDC staff in regional trainings and programmes relating to gender, diversity, and inclusion.
2. Advice for an updated gender strategy. This will be linked to HR and professionalization work and strategies of the SAI.
3. Advice for annual monitoring and reporting of progress in the areas of gender and inclusiveness.
4. Integrate the gender, diversity, and inclusion perspective in support to strategic and operational management.

#### **Expected outputs as a result of project activities**

1. Revised gender strategy
2. Reporting of progress in addressing gender challenges

## 3.2 Component 2 Compliance audit and jurisdictional control

Compliance audit and jurisdictional control are the prioritized areas supported through the project. Compliance audit is an independent assessment of whether a given subject matter is in compliance with applicable authorities identified as criteria. This is done by assessing whether activities, financial transactions and information comply, in all material respects, with the authorities that govern the audited entity.<sup>11</sup>

Jurisdictional control includes an annual control and judgement of all public accounts and management of these. The CDC has an authority to issue judgements passed following an independent and contradictory procedure. This includes issuing a judgement on irregularities and mismanagement caused by managers of public funds and considered as such, accountable by law and pinpointed in a financial, performance or compliance audit report drafted by the SAI or transmitted to it by a third party.<sup>12</sup>

### 3.2.1 Component 2a Compliance audit capacities and results

*Expected result: High quality and timely compliance audits in relevant topics are conducted and reported*

Compliance audit is a core audit function all SAIs are expected to have, for example, to enable an effective audit of risks related to collection of government revenue.

#### **CDC Strategic priorities targeted**

One of the key intended CDC outputs in the current strategic planning period is to conduct and report on compliance audits in areas crucial for the economy of the DRC. The CDC also has an ambition of enhanced quality of its work through manuals, quality control and quality assurance (ref. 4.1.1 of the CDC strategic plan). This component is meant to provide the foundation for all other control and audit related capacities because most of the work that the CDC does is compliance related. This includes the control of the execution of the budget according to the finance act. Therefore, we expect that if the CDC's capacity is enhanced in this area, the project will be contributing to the budget execution control function of the CDC as well.

#### **Current CDC capacities and challenges**

1. CDC has completed and published several audit reports over the last years. These include the annual audit reports for financial years 2018, 2019 and 2020, and special

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<sup>11</sup> ISSAI 400.12

<sup>12</sup> INTOSAI-P 50 Principles of jurisdictional activities of SAIs

audit reports related to exploitation of forestry resources (published in March 2021) and use of COVID-19 emergency funding (published in July 2021).<sup>13</sup>

2. The compliance audits undertaken has taken a long time and are not guided by standards. There is no compliance audit manual and ISSAIs are not implemented. By
3. No training has been provided to staff to conduct compliance audits specifically. However, many magistrates and auditors are assumed to have some understanding and experience in assessing compliance based on previous controls of accounts and budget execution.
4. There is a lack of documentation and standardization of policies and procedures for quality control and quality assurance.

### **Key project activities**

1. Train all relevant audit staff in compliance audit methodology. Following the training they will acquire new skills and techniques that might be applied to the jurisdictional controls as well as judging on management errors.
2. Guidance to customizing a compliance audit manual including quality control procedures.
3. Assess the current quality control procedures in place in CDC and compare them to the requirements of ISSAI 140; determine the gaps and the measures necessary to comply with the standard.
4. On-the job training on planning, execution and reporting of selected audits, including quality control throughout the process.
5. Advice to building a sustainable compliance audit capacity in the CDC. This includes guidance for management and professional development of staff.
6. Provide training to staff at all levels on the quality control system requirements and procedures.
7. Coaching of managers in quality control through one audit cycle.
8. Facilitate a quality assurance of the implementation of the quality control system, based on a sample of audits.
9. Guidance to a follow-up on audit of project supported audits.

### **Expected outputs as a result of project activities**

1. ISSAI compliant manual for compliance audit, including quality control routines and guidelines for follow-up on audit recommendations.

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<sup>13</sup> Please see the CDC website for the reports: <https://courdescomptes.cd/publications/>

2. Peer-supported compliance audits reported in public (as a separate report or included in a larger report).
3. Audit staff have a basic understanding of all main steps and requirements of compliance audit.
4. All audit managers have a basic understanding of quality control requirements and processes.
5. Quality assurance report covering a sample of audits.

### 3.2.2 Component 2b Jurisdictional control capacities and results

*Expected result: A methodology for jurisdictional control is established*

#### **CDC Strategic priorities targeted**

The strategic objective 4.1.2 aims for strengthening of the judicial and extra-judicial control. The project will prioritize support for the judging process based on the audits and controls done, and especially based on the compliance audits supported through the project.

#### **Current CDC capacities and challenges**

1. The CDC does not conduct jurisdictional controls (including judgement of accounts).
2. The CDC's jurisdictional control manual is neither up to date nor applied.
3. The CDC has limited knowledge and experience on international standards in jurisdictional control.
4. The Public Prosecutor's Office does not have the tools necessary for its organization and operation.

#### **Key project activities**

1. Facilitate review and update of a jurisdictional control manual.
2. Train magistrates and relevant staff in the main processes and requirements of the manual.
3. Provide on-the-job training and guidance for issuing a judgement on the results of one or more project supported compliance audits.

#### **Expected outputs as a result of project activities**

1. An updated CDC jurisdictional control manual.
2. Magistrates and key CDC staff are familiar with the main requirements of the judgement process, including hearings.
3. The CDC has issued at least one judgement, based on a project supported audits.

### **3.3 Component 3 Communication and stakeholder engagement**

*Expected result: CDC has in place basic communication structures and engages stakeholders regularly to facilitate audit impact*

Regular communication and sharing of audit results with external stakeholders as the parliament, government, citizens, civil society, the media, and development partners is a vital component in building the confidence in Supreme Audit Institutions.

#### **CDC Strategic priorities targeted**

The CDC aims to be visible by engaging citizens and stakeholders. Enhanced external communication is seen as key to achieve the strategic outcomes of enhanced accountability and less fraud and corruption. A specific ambition for improving communication is described in the strategic objective 4.1.4. "Communication of the Court is improved". With improved communication and stakeholder engagement, the CDC is expected to be more visible, and its audit results be known. When this is accompanied by good strategic management and internal governance as well as quality audits, the CDC is expected to become more relevant and credible in the eyes of stakeholders and hence enable it to gain support nationally for further strengthening of the institution.

#### **Current CDC capacities and challenges**

1. The CDC suffers from poor visibility due to irregular reporting and problems in fulfilling its mandate, and hence a lack of communication and engagement with stakeholders to demonstrate its value as an actor in the PFM system. As a result, it does not have a positive and sustained impact on public financial governance in the country.
2. A stakeholder engagement strategy is developed, but there is little dedicated staffing and experience in communications and stakeholder engagement.
3. The relations with civil society and the public are currently at an embryonic stage. There is little systemic engagement with the Parliament, media, and civil society.
4. The CDC does not have a communication policy in place.
5. There is a website, but it is not regularly updated.
6. The CDC faces challenges in internet connectivity and communication infrastructure for engaging with stakeholders and partners.

#### **Key project activities**

1. Contribute to the overall implementation, monitoring, and evaluation of the stakeholder engagement strategy and utilize this strategy for advice and training.
2. Train the CDC leadership and relevant staff in effective outreach within the country context.
3. Sensitisation of members of Parliament on the role of the CDC in PFM and strengthen collaboration between them and the CDC.
4. Annual event (as breakfast seminar or similar) with civil society and other stakeholders.

5. Bi-annual meetings with in-country donors and other key providers of support to the CDC.
6. Provide information useful for policy dialogue between the stakeholders operating in the PFM space on the situation and needs of the CDC mainly through the project support groups referred to in chapter 5.3.
7. Provide advice and financial support for internet and use of videoconference tools within CDC.

**Expected outputs as a result of project activities**

1. Key CDC staff have a basic competence in effective outreach communication for SAIs, including principles, relevant channels, and contents.
2. A targeted group of parliamentarians, journalists and civil society representatives is identified and have a good understanding of the mandate, challenges, and current work of the CDC, and how they as stakeholders can use the reports of the CDC to promote accountability.
3. A media briefing is conducted on a public audit report.
4. Videoconference tools in meeting rooms to facilitate quality online meetings with stakeholders, including capacity development support by peers and others.
5. Stable Wi-Fi internet connection in the training hall of the CDC.

## 4 General implementation strategy

### 4.1 Use of key principles for successful support

The project is to be implemented based on an active use of the following general principles for successful support:<sup>14</sup>

- **Be SAI-led and integrated with SAI management systems:** This means all support should be grounded in CDC's own strategic plan and priorities. This is to ensure the project is SAI-led and contributes to sustainably strengthening SAI strategic management systems.
- **Commitment of all parties to achieving agreed upon results.** This means that the support is results oriented and all parties must therefore respect and actively undertake to achieve the targets set in the results framework.
- **Effective transfer of knowledge:** The support shall involve hands-on training, advice and coaching which generates and transfer knowledge. It will endeavour to embed this knowledge into the CDC organizational culture and management systems.
- **Have a holistic and change oriented intervention strategy:** This means prioritizing interventions that are necessary to enable change and are informed by a holistic understanding of the CDC's context, systems, and needs. The CDC's absorption capacity and opportunities must be a guiding factor.
- **Gradual scaling up of support, flexibility, and continuous learning:** The scale of support in different areas must be developed gradually, depending on the progress, needs and absorption capacity of the CDC. This means the resources for support should be adjusted on a regular basis, depending on opportunities and implementation capacity. This will be done by agreeing on project deliverables each year when settling the annual plan and adjust these if needed quarterly in line with progress and needs.
- **Ensure long-term and predictable support:** Plan for sequencing of support, leading to support in agreed areas as well as having a long-term perspective on further support required.
- **Be characterized by presence and continuity of support:** Enable regular contact, country presence and interaction, for the necessary trust, information flow, follow-up and context understanding.

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<sup>14</sup> See IDI Bilateral Policy for further explanation and references for the principles.

- **Competent advisors and project managers:** The project must include partners and plans that ensure all technical advisors or peers have relevant experience, enough time, context understanding and strong professional and personal qualifications.
- **Have in-built mechanisms for synergies with existing regional and national programmes and resources:** Guidelines, best practices and manuals are already developed for most areas of SAI capacity development – these must be utilized in addition to ongoing trainings and programmes.
- **Operate in coordination with national mechanisms:** The project must prioritize coordinating with other development partners and providers of support. The CDC support group mechanism is key for such coordination.
- **Enable and support the CDC to lead by example in accountability, transparency, gender, and inclusiveness:** SAIs are expected to lead by example in these areas, and support to these areas are prioritized ensuring a trusted SAI utilizing well its existing resources.
- **Active use of new technology and online based tools,** for enhanced communication, learning, collaboration, reduction of CO2-emissions and efficiency.

## 4.2 Components and peer resources

The sequencing and priority between and within the components are set in the project implementation plan that will be updated annually, depending on progress, priorities, and available resources for support.

Each component is intended to have a peer team that is responsible for the support to the component. Each peer team will primarily relate to and cooperate with the responsible line manager in CDC for the unit where support is provided. This is to ensure all support is integrated in the CDC structures and avoid parallel structures or confusion of roles and responsibilities. For instance, if support is provided to compliance audit, the peer team for compliance audit will have the responsible manager for this area as the main contact person. If there is no specific unit responsible for the area of support, the CDC will appoint a team responsible for the task. See appendix IV for an overview of staffing and peer teams.

## 4.3 Establish robust project functions

Robust project functions mean having plans ensuring that the project principles are implemented in practice.

### 4.3.1 Long-term advisor

The project will start without a long-term advisor but will seek to scale-up support in 2023 with the recruitment of a long-term advisor that will be either resident in DRC or spend a substantial part of their time in-country in addition to providing remote support. The need

and feasibility of a long-term advisor will be assessed in the Steering Committee meeting of Q1 2023.

If a long-term advisor is engaged, the IDI will be responsible for the recruitment process, but the CDC will be consulted during the process and their views will be considered before a candidate is appointed.

The long-term advisor is expected to be provided with an office in the CDC. This is necessary to ensure they are an integral part of the organization and can easily interact and collaborate with staff.

#### 4.3.2 Selection of resource persons and partners

The project will primarily seek peers from other SAIs. If sufficient and appropriate peer resources are not available, tender for consultants or other service providers will be sought for the component in question.

To mobilize the most relevant and qualified peers for the project, appropriate job descriptions will be developed. These will be shared and discussed with peer-SAIs. Thereafter, the IDI in partnership with CDC will decide on who should be engaged as advisers and in which teams.

#### 4.3.3 Training of resource persons

We expect the project to be challenging for the advisers involved. This is because of an unpredictable environment, cultural sensitivities, and potential resistance to change and other setbacks.

Training for all advisors in the country context, governance system and the strategies, structures, and processes of CDC will be developed. Annual experience sharing sessions for the advisors will also be conducted. This is to ensure learning and high-quality support. This will be linked as closely as possible to support to the CDC. It could for instance be done in synergy with management development or change management training.

IDI will seek to utilize the intended trainings to be done for both resource persons and providers in the PAP-APP phase 2 programme. One key strategy of the programme is to contribute to high-quality peer-to-peer support to SAIs in challenging environments through trainings and sharing of good practices and approaches for project management.

## 5 Project governance, partners, and coordination

### 5.1 Project governance and management

Project governance and management is aimed at focusing the project on results and at ensuring its most effective, efficient, and economic implementation. It contributes to the achievement of each of the CDC's strategic priorities covered by the project. In particular, it will contribute to building the CDC's governance and management capacities.

#### 5.1.1 Steering Committee

A steering committee led by the First President will be established to oversee the implementation of the project. It will be composed of representatives of the CDC and the IDI. Representatives of other partners such as Norad and the main SAIs engaged as peer partners will also be invited to take part in meetings of the committee. It will meet at least two times a year physically or virtually. It can also meet ad-hoc during the year and be consulted on arising issues.

It shall discuss and approve the annual project report and project plans. The annual report should be based on the CDC's annual report and show the status of the expected results and lessons learned. The Steering Committee will also receive biannual project reports based on the CDC's own internal biannual reports.

#### 5.1.2 Project Coordination Team (PCT)

A Project Coordination Team is established to manage and oversee the support daily. Key members of the team are the CDC Project leader and the IDI Project leader. It is led by the CDC Project leader, who must have a strong position related to planning and reporting within the CDC. Other staff of the CDC and IDI might also become members and be invited to participate on a need basis.

The team will meet regularly (approximately twice a month). Its responsibilities include:

- Plan, monitor and support the implementation of the project, seeking as much alignment as possible with the SAIs own structures.
- Prepare and update the project plans, budgets, reports, and any other report requested by the Steering Committee.
- Prepare meetings for the Steering Committee, including dates, invitation Develop and organize training of resource persons.
- Conduct learning events for persons engaged in the project and SAI staff, for example an annual project evaluation day for providers of support and CDC staff.
- Compile and share good stories from the project activities for all involved including external stakeholders.

## 5.2 Partner responsibilities

### 5.2.1 CDC DRC

The CDC will be in the driving seat in the implementation of activities and have the following main responsibilities:

- Lead the Steering Committee and Project coordination team.
- Integrate the project-related activities with the rest of the plans of the office, and ensure plans are linked to the CDC 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.

### 5.2.2 IDI

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

- Be a member of the Steering Committee and Project coordination team.
- Financial management, quality control and reporting to donors for funds provided to IDI.
- Mobilize, provide, and coordinate peers and resource persons – maintain a dialogue and agreement with the SAIs providing in-kind support.

IDI will also be a key provider of technical support through project recruited staff as well as other suitable IDI employees when needed.

### 5.2.3 Other partners

Various partnerships are critical for the success of the project. The following partnerships are planned:

- **Peer-SAIs**, providing resource persons or potentially lead components. SAI Tunisia, SAI Hungary, SAI Senegal, and SAI Sweden have expressed clear interest in contributing to the project, and other SAIs may also contribute. For the SAIs who decide to contribute to the project, IDI and the SAI will enter partner agreements clarifying the extent and area of contribution.
- **Development partners of the CDC**, including the FCDO, EU and WB. The project will actively contribute to the regular CDC support group meetings with these partners.
- **Other current and future providers of support to the CDC**, ensuring synergies and building on previous support. This includes COREF.
- **Regional organizations of SAIs**, mainly CREFIAF for utilization of existing resources or integration with ongoing programs.

## 5.3 Coordination with other partners and projects

### 5.3.1 Project Support Group – coordination with other partners and projects

Regular meetings will be organized by the CDC for its key development partners included in the “Project Support Group” (PSG). The Project Support groups are a mechanism created to coordinate and tailor the support that is being delivered to the individual SAIs in the Global Call for Proposals Tier 2 initiative<sup>15</sup> in which CDC joined. It is also an experience and sharing forum between SAIs and donors. Members for SAI DRC include the MFA Norway, WB, EU, and the French embassy.

### 5.3.2 Coordination with other providers of support and relevant PFM institutions

The project will also seek to establish a network with some other providers of support to PFM and anti-corruption institutions in the country, particularly the Inspectorate General of Finances.

## 5.4 Evaluation of the project

The project will be subject to an end-term evaluation by external independent experts. The evaluation will also seek to contribute to the CDC’s own assessment of progress of implementation of its strategic plan.

## 5.5 Project visibility

The primary strategy for project visibility is to do this indirectly through the support in the component on communication and stakeholder engagement. The project specific activities for visibility will include:

- A designated page for the project on the IDI website, and regular update of project activities on IDI website and social media channels.
- Develop and share good stories of the project and publicity material such as videos, in partnership with the PAP-APP programme where this is a general strategy.

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<sup>15</sup> For further information about the Global Call for Proposals [Tier 2, see this webpage: Targeted group | INTOSAI-Donor Cooperation \(intosaidonor.org\)](#)

## 6 Prerequisites and risk assessment

### 6.1 Pre-requisites

The achievement of the results is strongly dependent on the improvement of the current context of the country as well as support of both internal and external stakeholders. The project is dependent on the following pre-requisites:

1. A stable economic and political situation in the DRC.
2. Recovery from the COVID-19 pandemic and a return to normal enabling unrestricted travels and meetings.
3. A continuous commitment and active participation of CDC leadership in the project.
4. A political will to establish good financial governance by promoting transparency and accountability through the continuous and committed support of the state towards an independent external control body for public finances.
5. The committed leadership of the First President and Chamber Presidents for the implementation of the strategic plan.
6. Determination and commitment of the members of the CDC to achieve the vision of the CDC.
7. The willingness of the actors concerned and the CDC's stakeholders to take ownership of the plan and invest in its implementation.
8. The provision of adequate budgetary allocations to the CDC by the government.
9. The assurance of technical and financial support from the DRC's partners interested in the work of the CDC.
10. A possibility for the project to collaborate daily with staff in the CDC, through enhanced online contact and gradual increase of physical presence in Kinshasa.

### 6.2 Risk assessment

The table below shows the most significant risks for the lifecycle of the project and related control measures. These risks will form the basis for regular risk management of the project.

Risks	Risk response	Responsible party
<b>1 COVID-19 pandemic could prolong</b>		
1.1 CDC staff may not be able to conduct activities including audits at client premises due to social distancing rules.	1.1 Audit fieldwork related activities will be postponed until the situation improves.	CDC mgmt.
1.2 Restrictions to face to face meetings and big groups for workshops.	1.2(a) Investment in internet, video conferencing facility and tools. 1.2(b) Limit the number of participants at events.	CDC mgmt., Project Coordination Team (PCT)
1.3 International travel may only be possible to a limited degree.	1.3 Investment in internet, video conferencing facility and tools to support teleworking of CDC staff and peer teams.	CDC mgmt. & PCT PCT

Risks	Risk response	Responsible party
<b>2 Government and the legislature may not support CDC's vision</b>		
2.1 Lack of awareness and dialogue between the parties.	2.1 Awareness creation and frequent dialogue with government and the legislature to get buy-in.	CDC mgmt.
<b>3. Planned assessment of SAI PMF domain A with SAI background information may go beyond 2022</b>		
3.1 The planned assessment of SAI PMF domain A with SAI background information may take longer than expected and slow down the progress of the project	3.1 Begin the assessment early in 2022 and put in place a robust system of monitoring and follow up	CDC mgmt. and PCT
<b>4 Lack of CDC human resource planning</b>		
4.1 Insufficient number of staff assigned to project activities.	4.1 Seek commitment from management to provide staff.	CDC mgmt.
4.2 Absence of a dedicated CDC structure to implement the project.	4.2 Establishment of a dedicated CDC team to the project.	
<b>5 The CDC may not have the capacity to carry out all project activities</b>		
5.1 Support to the CDC may become overwhelming and beyond the CDC's absorption capacity.	5.1 Review of monitoring reports to examine the absorption capacity of the CDC and adjust support accordingly.	PCT
<b>6 Management and staff may not be committed to implement the project</b>		
6.1 Lack of commitment to the project by the leadership of the CDC	6.1a Continuous dialogue with the leadership of the CDC and seeking timely feedback from the leadership about challenges. 6.1b Assessment of leadership commitment to the project during Steering Committee meeting of Q1 2023.	Steering Committee
6.2 Staff that may not share the CDC's vision. 6.3 Demotivated staff.	6.2 Create staff awareness through general staff meetings and sharing of good stories. 6.3 Encourage dialogue with staff to find out cause for demotivation and seek appropriate solutions. Improvement of the motivation system for staff and give them responsibilities in the project.	CDC mgmt.
<b>7 Lack of buy-in from development partners to the CDC's agenda</b>		
7.1 Lack of engagement and information exchange with partners.	7.1 Exchange and regular dialogue with development partners.	CDC mgmt.
<b>8 Development partners may not coordinate the support they provide to the CDC</b>		

Risks	Risk response	Responsible party
8.1 Lack of coordination of support from different development partners.	8.1 Maintain the Project Support Group as a forum for development partners to share information and continuously engage them on the importance of coordinating support.	CDC mgmt.
<b>9 Project support may be suboptimal</b>		
9.1 Uncoordinated support across components and advisors engaged in the project	9.1 Robust and clear project management and coordination routines.	PCT
9.2 Lack of cultural sensitivity of support providers.	9.2 Training of all resource persons in culture and country systems.	
9.3 Support not relevant to the most critical needs of the CDC.	9.3 (a) Annual experience sharing amongst resource persons. 9.3 (b) Long term advisor with a thorough understanding of the needs of the CDC.	
9.4 Support not adjusted to opportunities.	9.4 Continuous scanning of the environment for opportunities to seize, and annual adjustment of plans.	
<b>10 Interruption of support</b>		
10.1 Resource persons not available for key areas.	10.1 Confirm availability of resource persons before committing to provide support.	PCT
10.2 Mobilized resource persons not able to contribute as expected.	10.2 Enter into agreements with resource persons and their SAIs.	
10.3 Funding less than expected or required.	10.3 Mobilize additional donors in a pool arrangement for the project.	

## **7 Budget and financial management**

Annex I shows the budget and annex II the implementation plan. Both documents are expected to be adjusted, based on progress, lessons learned and opportunities.

The budget assumes that the project can scale-up with more on-site support starting in 2023. The conditions for scaling up support will be assessed in the Steering Committee meeting in Q1 2023, and the budget revised if needed.

In addition to the funding for the project, a significant contribution will be in-kind resource persons from peer SAIs. While the direct costs of flights, accommodation and per diem will be covered by the project, the salary costs for these resource persons will be covered by their own budgets. The value of the in-kind contribution has been estimated and is shown in the project budget.

### **7.1 Financial management**

IDI procurement policies will apply to project funds it will manage. IDI will in cooperation with the partners establish financial management routines for the use of funds it is responsible for. This may relate to expenditures such as procurements, per diems, travels, and cost reimbursements etc. These will be adjusted if needed in line with donor agreements and agreed project deliverables.

All partners are expected to provide relevant information required for evaluations and reporting to the donor. 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.

### **7.2 Additional funding and adjusted project scope**

Additional interested donors are invited to fund the project, to enable scaling up in some areas. New donors would be required to ensure a concerted, coordinated, and flexible support for the CDC in the implementation of its strategic plan. This means that if there are additional 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.

## References

IMF Democratic Republic of the Congo: Selected Issues; IMF Country Report No. 19/286; August 1, 2019

PEFA October 2020 report on DRC

CDC DRC 2021. Strategic Plan 2021-2025.

CDC DRC SAI Status and Needs Assessment Report 2020

WB The World Bank in DRC <https://www.worldbank.org/en/country/drc/overview#1>

## Annex I: Theory of change

The most extensive research carried out on major improvements of SAI performance is carried out by Noussi (2012).<sup>16</sup> She concludes that *SAI leadership and national elite alliances for SAI reform* are the ultimate conditions for the effective institutionalization of SAIs as an accountability function in a country. According to her, SAIs will develop, consolidate, and endure if SAI leadership is advocating for reform and if national elite groups are brought into a situation where they lose less by accepting reform than by resisting reform.

This means that the empowerment of SAI leadership, to believe in reforms, to engage in learning processes and to build alliances with partners and create a momentum for change (“change space”) can be regarded as essential for strengthening the most challenged SAIs. Support to strategic management of CDC is therefore regarded as a key priority to achieve change. Furthermore, support to stakeholder engagement enabling CDC management to advocate for reform is prioritized.

In addition to creating alliances, the SAI could strategically carry out audits which show the value and benefit of the SAI. This could enhance the SAI as a part of a solution to a national problem of poor service delivery or misuse of funds. A support strategy is therefore to strengthen professional and organizational capacities of CDC where these can lead to audits raising the profile of the SAI and enhancing the prospects for reform.

At the same time, it must be recognized that in unsafe and unpromising environments as DRC, it may be challenging to achieve tangible performance improvement in the short and medium term. In a paper on good-enough governance, Grindle (2005)<sup>17</sup> argues that the ambitions of reforms must be adopted to the existing state characteristics and the support to reform. Although SAIs in weak and conflict-ridden states often have the greatest needs for improvement, weaker states often provide more difficult environments in which to introduce reforms, and there is very limited capacity to handle implementation challenges.

One approach to handle such implementation challenges is to recognize that reforms will be messy in practice and look for opportunities. According to research by the Overseas Development Institute (ODI) on reforms in fragile contexts<sup>18</sup>, strengthening capacity and systems for public financial management in such contexts is possible, but is messy in practice. The actions which deliver genuine change tend not to be pre-planned, but responses to local

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<sup>16</sup> Noussi, K. (2012): *How Public Accountability Is Institutionalized: The Case of External Public Auditing in Global Perspective Applying a Mixed-Methods Approach*.

<sup>17</sup> M. S. Grindle 2005 *Good Enough Governance Revisited*, A Report for DFID with reference to the Governance Target Strategy Paper, 2001, Harvard University.

<sup>18</sup> T. Williamson (ODI) 2015 *Change in challenging contexts How does it happen?*

problems and opportunities. Reforms need to be relevant to those problems and adapted based on experience and must fit within the available space for reform and capacity. The project must therefore be open to change priorities enabling extra efforts in areas where opportunities arise.

Sustainable change is dependent on improvements of several interrelated processes in the SAI. The SAI Performance Measurement Framework (SAI PMF) represents one framework of what elements in a SAI are key for performance. SAI PMF is a performance measurement tool that examines holistically both the internal processes of the SAI's audit and non-audit functions in relation to its legal foundation and environment. An important element of the SAI PMF assessment is that it also identifies root causes of SAI performance and linkages between performance in different areas. SAI PMF is not meant to be a theory of change for SAIs, but it suggests that sustainable performance can only take root if all domains of the framework are managed. The implication is that when facilitating change of SAIs, it may be critical to work holistically with all the domains of the SAI PMF framework.

The CDC Strategic plan addresses many of the same areas as the SAI PMF framework, and is therefore assumed to consider the SAI as a holistic system.

Due to limited available resources, the project will concentrate on selected areas of the strategic plan assumed to be most critical for change. The justification for prioritized areas of support in the project is presented in chapter 3 and captures the theory of change underlying the project design.

As presented in chapter 2, the peer support deliverables are expected to enable CDC to:

- Meet its strategic priorities for professional, organizational, and institutional capacities,
- produce its strategic outputs (such as audit reports),
- influence the strategic outcomes defined for CDC's work, and finally,
- contribute to greater public financial management, accountability, transparency in the DRC

## **Annex II: Budget**

See separate file for details, rates, and assumptions.

## **Annex III: Implementation plan**

See separate document.

## Annex IV: Staffing and peer teams

### Components, CDC contact persons and peer teams and partners

The table below shows a tentative list of peer teams and partners per component.

The CDC responsible per component will be included in the final version.

Components	CDC responsible manager	Peer team responsible	Peer team lead	Peer team members (tentative)	SAI requested to provide resource persons
Strategic management and internal governance	To be clarified	Strategic management team	Muhammed M. Dabo (IDI)	Christina Sand	SAI Hungary SAI Sweden SAI Senegal
Compliance audit and jurisdictional control	To be clarified	Compliance audit and jurisdictional control peer team	SAI Tunisia	Muhammed M Dabo (IDI)	SAI Tunisia SAI Sweden
Communication and stakeholder engagement	To be clarified	Communication team	SAI Senegal	Muhammed M Dabo (IDI)	SAI Senegal
Project coordination and monitoring	To be clarified	Core project team	Muhammed M Dabo (IDI)	Laurent Soublin (IDI)	NA

## IDI project staff and on-site advisors

Role	Responsibilities	Person	Comments
IDI Project manager	Overall day to day project management working in close collaboration with SAI project manager and peers	Muhammed M Dabo	
LTA Audit and strategic management	Main responsibility for support in Strategic management, internal governance, compliance audit and jurisdictional control.	To be decided	Actual engagement to be decided in Q1 2023
Logistics coordinator	Overall responsibility for logistical support, including procurements and travels.	Laurent Soublin	15%
Local logistics coordinator	Logistics support in Kinshasa.	To be decided	Planned as an engagement using an umbrella company.