PAP-APP

Partenariat d'Appui Accéléré par des Pairs

Accelerated Peer-Support Partnership

Programme Report 2021

Phase 1 programme 2018 – Q2 2021

Phase 2 programme 2020 - 2024

Version 3.2022

Contents

Acronyms

AFROSAI-E	African Organisation of English-speaking Supreme Audit Institutions
CREFIAF	African Organisation of French-speaking Supreme Audit Institutions (Regional Council of Training for Supreme Audit Institutions of Sub-Saharan Francophone Africa)
CSO	Civil Society Organisation
GCP	Global Call for Proposals
IDI	INTOSAI Development Initiative
INTOSAI	International Organisation of Supreme Audit Institutions
ISSAI	International Standards for Supreme Audit Institutions
MoU	Memorandum of Understanding
NGO	Non-Governmental Organisation
PAC	Public Accounts Committee
PAP-APP	Partenariat d'Appui Accéléré par des Pairs - Accelerated Peer-Support Partnership
PFM	Public Financial Management
SAI	Supreme Audit Institution
SAI PMF	Performance Management Framework for SAIs
SDGs	Sustainable Development Goals
SSMF	SAI Strategic Management Framework

Executive summary

IDI, AFROSAI-E and CREFIAF have established a partnership to support the most challenged SAIs. The overall purpose of the programme is to empower challenged SAIs in urgent need of support and development to enhance their capacity and to improve their performance, to be able to make a difference to the lives of the citizens in their countries in line with INTOSAI-P 12.

Intensive support is provided tailored to each SAI, considering their unique needs and opportunities. The programme name - the Accelerated Peer-support Partnership or Partenariat d'Appui Accéléré par des Pairs in French (PAP-APP) - highlights the core characteristics of using peers for technical support and deliver support in partnerships. Eleven SAIs are a part of the overall PAP-APP programme umbrella: the nine SAIs selected by the Global Call for Proposals Tier 2 initiative in 2017 and the SAIs of South Sudan and SAI Somalia in which the IDI and AFROSAI-E have collaborated in providing support to since 2017.

In 2021 it was in particular important for the programme to enable the SAIs of Togo, Guinea and DRC to mobilize scaled-up support based on their strategic plans developed in 2020, and to enable the SAIs of Zimbabwe and Sierra Leone to finalize their strategic plans and secure long-term support for these. This would enable all the nine SAIs selected in the Global Call for Proposals Tier 2 to succeed in developing well-grounded strategic plans and mobilizing relevant and sufficient long-term support for implementation of these plans (defined as the phase 1 of support). Furthermore, it was key to enable funding of phase 2 projects to be led by the PAP-APP partners, and ensure progress and results in the phase 2 country projects launched in 2020, such as in Madagascar, Eritrea and the Gambia.

By the end of 2021, all the nine SAIs have finalized 5-year strategic plans and have received some support established for the successful implementation of these. It still varies how extensive the support projects are, and to what extent the needs of the SAIs are met. The main challenges are finalization of expected funding agreements with the African Development Bank for scaled-up peer support to the SAIs of Togo, Guinea and Eritrea. In addition, several proposals by the SAIs for funding of critical infrastructure needs are not met, including office accommodation in Madagascar and Togo, and regional offices in the DRC.

Regarding the ongoing projects to support implementation of strategic plans, there has been some noteworthy progress of SAI capacities, including gender policy in Eritrea, audit manuals in Somali in Somalia and roll-out of ict-tools in South Sudan and Madagascar. There has also been delivery of some important audit results through support, especially the audit of emergency funding in South Sudan and the annual audit reports in Madagascar and Somalia. In the Gambia, the SAI was also supported make a citizen friendly report of the annual audit findings. However, some SAIs have in 2022 not been much supported to deliver actual audit results and

some SAIs have struggled to publicise their audits. In 2022, there is a need to ensure strong support to those capacities that are critical for the delivery of actual audit results in 2022, enabling the SAIs to succeed in adding value in their country as envisioned by their new strategic plans. The PAP-APP partners have an important role in all country projects to assist the SAIs to prioritize both internal and external resources being geared towards producing actual results that can contribute to impact.
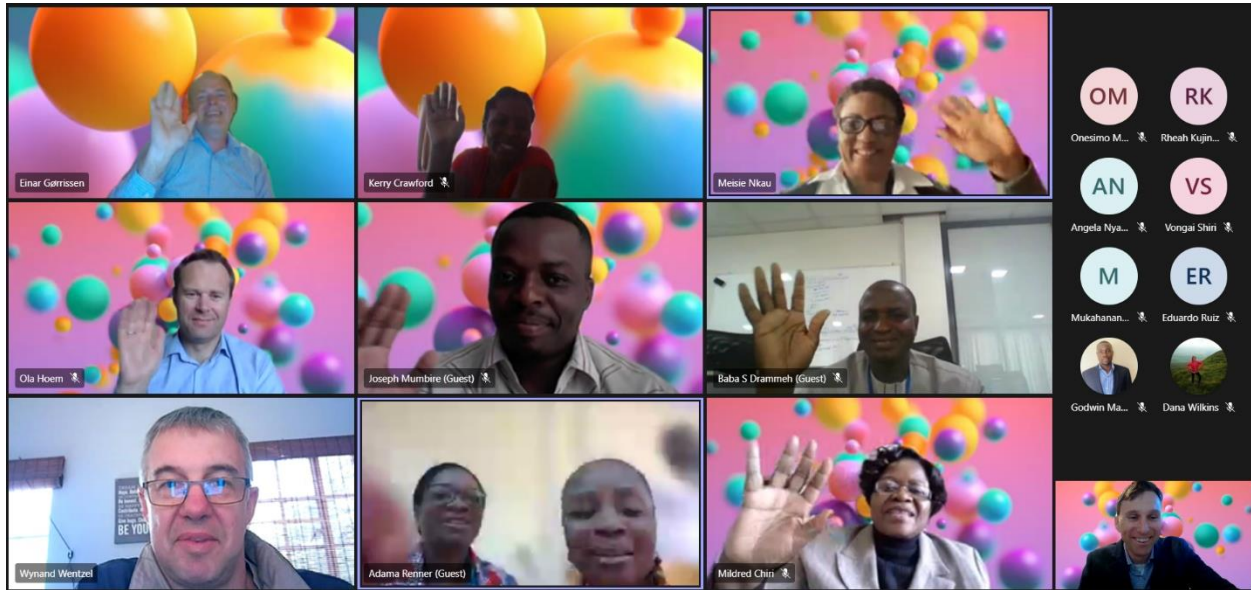
*Picture 1 Closing off phase 1 with the AFROSAI-E SAIs in June 2021*

In the AFROSAI-E region, the progress and situation per country is as follows:

- **SAI Eritrea:** AFROSAI-E is the main partner of the SAI in a peer support project currently funded by PAP-APP funds and AFROSAI-E core funds. AFROSAI-E has applied to AfDB for dedicated funding for more country presence, and expects clarity on this in 2022. The SAI has in 2021 improved selected organizational capacities (as quality assurance and gender action) through support, while dedicated support to audit capacities and results is expected increased in 2022.
- **SAI The Gambia** is supported through a comprehensive peer-support project where FCDO funds IDI to lead a partnership with AFROSAI-E, SAI Latvia, SAI UK, SAI Sierra Leone and SAI Kenya as peer-partners, and three international NGOs as advisors. The World Bank is also funding complementary AFROSAI-E support, which is expected to start in 2022. In 2021, the SAI was supported to strengthen core internal governance capacities, as well as in conducting audits of covid-19 funds and improve public communication. Through support, the SAI developed and launched its first ever simplified audit report in March 2021. The report was developed in collaboration with a local civil society organization, Gambia

Participates, and the launch included stakeholders from across government, civil society, and the INTOSAI community.

- **SAI Sierra Leone** issued an innovative strategic plan based on various stakeholder engagements. FCDO and World Bank have over time shown interest and engaged with the SAI directly, but scaled up support has not been agreed. An agreement with AFROSAI-E and IDI for continued support on a limited scale to strategic management has been drafted, but is awaiting final decision by the partners following the removal of the Auditor General in late 2021.[1] The dialogue with the SAI continues to establish appropriate support for the successful implementation of the new strategic plan.

- **SAI Somalia** is supported by IDI and AFROSAI-E in partnership to work in all key areas of the SAI's strategic plan, including internal governance, HR, professional development, electronic audit process and legal framework. Related to audit capacities, the SAI was in 2021 finally able to issue ISSAI-compliant financial and compliance audit manuals in **Somali – which can** provide a historical fundament for audit guidance in the national language also for the Federal Member States audit offices. Furthermore, on-the-job support was provided to the overall audit planning, quality control and consolidation of financial and compliance audits. Although delayed, the SAI was able to report and publicly share important audit findings and recommendations that can contribute to impact.

- **SAI South Sudan** is supported by IDI, SAI Kenya and AFROSAI-E in partnership to work in all key areas of the SAI's strategic plan, including core audit capacities and results, internal governance, HR, professional development, electronic audit process and legal framework. In 2021 the SAI was able to finalize and release its customized compliance audit manual. The methodology was used for training and guidance leading to a successful reporting of an audit of IMF emergency funding to government. Furthermore, good progress was made in roll-out of laptops and ict-system in the office, which is key for enhancing collaboration with partners and more efficient work processes.

- **SAI Zimbabwe** were supported by the PAP-APP partners in 2021 to finalize phase 1. The SAI involved a large part of its staff and finalized the contents of a five-year strategic plan. They also updated proposals for support, and discussions are ongoing with SAI Sweden and GIZ on their roles. AFROSAI-E intends to continue supporting in selected areas as strategic management, HR and communications, and this is sought possible in full through new funding from the AfdB (not decided yet).

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[1] In November 2021, the INTOSAI secretariat, IDI and AFROSAI-E issued a statement for the reinstatement of the AG in Sierra Leone – see here: IDI Statement - Sierra Leone
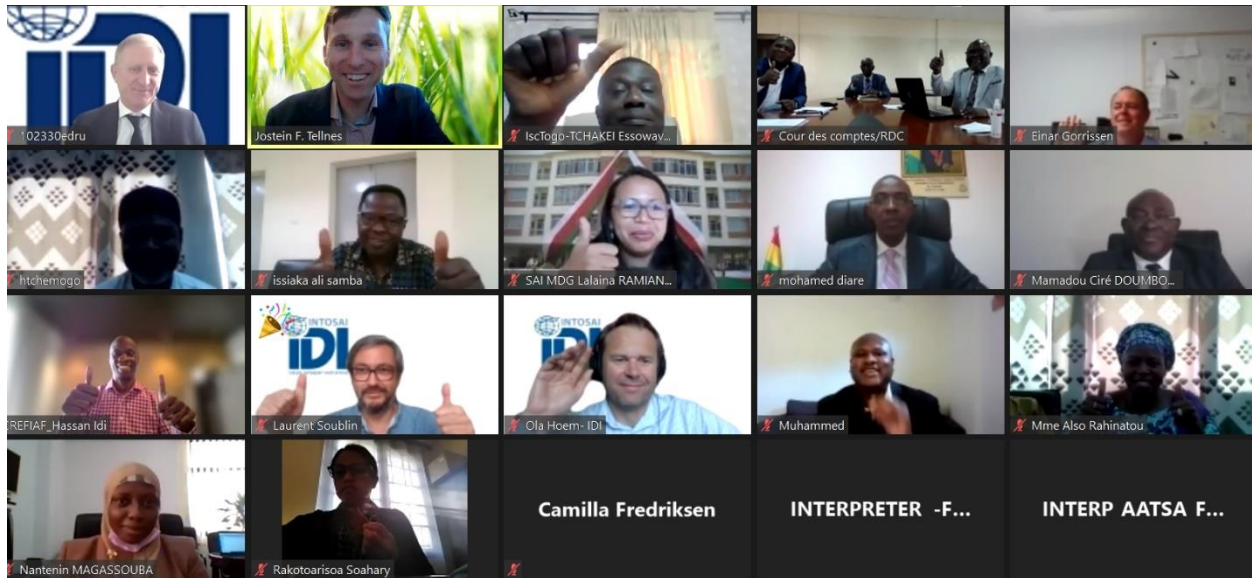
Picture 2 CREFIAF SAIs joint close off phase 1 June 2021

In the CREFIAF region, the progress and situation per country is as follows:

- SAI **DRC** successfully launched their strategic plan and a funding agreement has been signed for an IDI-led peer project for 2022-2025 supporting especially strategic management, core audit operations and stakeholder engagement. Key peer partners engaged are SAI Tunisia, Sweden, Hungary and Senegal. In addition, the WB have established supplementary support to the SAI through a PFM programme, and coordination is ongoing with the peer project.

- SAI **Guinea** has embarked on the first year of its new strategic plan with some support for digitalization of audit operations by AfDB, but where full implementation of the project is uncertain given the coup and current political situation. A small-scale PAP-APP project for 2022-2025 has been agreed with IDI and CREFIAF. AfDB, USAID and other donors have shown interest for scaled-up support, but the current situation is uncertain and continued dialogue will be facilitated through the PAP-APP phase 2 project.

- **SAI Madagascar:** A large scale peer project ("TANTANA") funded by USAID is ongoing with IDI as lead implementation partner and key peer-partners SAI Norway, SAI France and SAI Morocco. In addition, EU, UNDP, and WB provide ad-hoc support for training and financing certain audit cost. In 2021, the peer project in particular provided support to covid-19 related compliance and performance audits, internal budgeting and planning, management of external support and SAI gender competencies. A key result was the public launching of the annual audit report, improved with online peer support.

- **SAI Niger**: The SAI has an ongoing direct funding agreement with the EU covering key areas of their strategic plan. There is also ongoing support to some specific areas by Hanns Seidel foundation and the Financial Services Volunteer Corps (FSVC). Supplementary peer support

to overall strategic management and audits of covid-19 funds and gender, diversity and inclusion has been agreed with the PAP-APP programme for 2022-2025, and CREFIAF is expected to provide additional audit support through funding from AfDB.

- **SAI Togo** finally printed and released their strategic plan and received some ongoing support by WB and EU in 2021. Planning of scaled-up support funded by AfdB and managed by CREFIAF has been ongoing in 2021, and a final decision by AfDB is expected in end of Q1 2022. A small-scale project by IDI and CREFIAF for 2022-2025 has been agreed with the SAI, enabling continued support to strategic management, external support management and an audit related to Gender, Diversity and Inclusion.

The overall PAP-APP phase 2 programme seeks to ensure quality and synergies across the various country projects and partners involved in supporting challenged SAIs. One strategy of the programme is to generally facilitate quality and increased peer support to the most challenged SAIs. In 2021 this was done through an experience sharing event for providers of support on what is special about supporting SAIs in challenging contexts and what type of competencies are important to succeed. Furthermore, the programme has used its experiences to contribute to the development of the new IDC initiative for support to challenged SAIs, the Global SAI Accountability Initiative (GSAI).

Another strategy of the overall phase 2 programme is to ensure strong competencies and approaches for support to selected thematic areas:

- SAI Strategic change management
- SAI Management of external support
- SAI Actions and audits of gender, diversity and inclusivity
- Audits of COVID-19 related funding and measures

In 2021, this has been worked on through setting the first version of the indicator for Gender, Diversity and Inclusion performance of SAIs. Furthermore the programme team have internally shared good approaches and lessons learned on operational planning and supporting covid-19 related audits in particular. This is planned shared more widely with other providers of support to challenged SAIs in trainings set during 2022.

Finally, the overall programme seeks to share globally good stories and approaches of support to the most challenged SAIs. In 2021, one good story shared was the successful completion of phase 1 support to most of the SAIs, shared in the INTOSAI Journal. Furthermore, various good stories were produced in the country projects and shared globally. A video presenting in particular work done by SAI Guinea in phase 1 was initiated, and needs to be finalized in 2022 seeking to include also work done by the other SAIs.

The expected results of the programme captures both results in the SAI country projects as well as overall programme efforts. For the overall programme outcomes, the expected results are within reach for the programme period up to 2024. For the results capturing SAI capacities and outputs, several expected results are at risk based on the progress so far. This reflects some cross-cutting challenges of the country projects:

- SAI strategic management systems: enabling the SAIs to succeed in establishing workable systems and routines for planning, monitoring and reporting
- SAI External support management: Enabling the SAIs to systematically engage and keep partners updated for effective and coordinated support
- Addressing Gender, Diversity and Inclusion through the SAIs own plans
- Publication of Covid-19 audit reports

These challenges will be sought further addressed in 2022 mainly in the country project's ongoing work, but also stimulated by overall programme collaboration and sharing of good practices.

2021 is the final year of the phase 1 programme and funding pool as initiative in 2018 including the Austria Development Agency, MFA Iceland and MFA France. Total costs for the phase 1 programme in 2021 were 0,8 mill NOK. For the phase 2 programme the overall costs in 2021 were 3,8 mill NOK. This includes costs to selected country projects, and in particular work in the Gambia and planning phase 2 in DRC. Funding has in 2021 been provided by the Ministry of Europe and Foreign Affairs of France, European Union, FCDO, SAI Qatar and Irish aid.

The main financial risk is related to funding to AFROSAI-E and CREFIAF for managing scaled-up support to selected countries and salary costs to programme level activities. Both have applied to AfDB for dedicated funding to dedicated country projects in their region. The appraisal by AfDB is ongoing, and the PAP-APP partners collaborate to enable funding is secured.

1 Background and rationale

Supreme Audit Institutions can play a key role in promoting good governance and curbing corruption. Through their audits, SAIs seek to provide objective information about major financial irregularities, lack of compliance with laws and regulations, and ways in which public sector entities can improve their service delivery to citizens. Yet several SAIs in *challenging contexts* struggle to conduct relevant audits and provide value and benefits for the Parliament, the Executive and the citizens. This puts at risk both national and global progress towards the Sustainable Development Goals (SDGs). This is because strong SAIs are a part of SDG number 16, as well as an important enabler of achievement of other SDGs.

In 2017 the INTOSAI Donor Cooperation took an initiative to stimulate scaled up support to the most challenged SAIs globally. This was done as a part of the Global Call for Proposals (GCP) - a mechanism seeking to match SAI capacity development proposals with donor or INTOSAI funding. It aims to empower SAIs in developing countries to drive forward their capacity and performance by ensuring proposals for capacity development are SAI-led and aligned with the SAI's strategic plans. The initiative established the Tier 2 of the GCP to ensure scaled-up support to some of the most challenged SAIs.

After a selection process, nine SAIs were invited to join this initiative: the SAIs of the Democratic Republic of the Congo, Madagascar, Guinea, Togo, Niger, Eritrea, Zimbabwe, Sierra Leone, and The Gambia. The Accelerated Peer-support Partnership (PAP-APP) programme was established by IDI, AFROSAI-E and CREFIAF to support these SAIs. In 2020, the PAP-APP partners decided to also include the SAIs of South Sudan and Somalia in the overall partnership, as these SAIs also operate in challenging contexts and the partners have joint peer-support projects for them.

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

PAP-APP is organised in two phases. Phase 1 supports the SAI to assess its current situation, define strategic priorities, strengthen strategic management systems, and establish long-term and scaled-up capacity development support. Phase 2 focuses on enabling the SAI to implement the new strategic priorities. It is expected that various providers can be responsible for support in phase 2, such as strong SAIs, private companies or consultants. For SAIs that cannot be supported by other peers, or where a peer-SAI needs a partner to lead the project and where funding is available, the PAP-APP partners can take part in phase 2 country projects as providers of last resort. The partners can especially engage in strategic change management, coordination of capacity development, covid-19 audits and gender, inclusion and diversity

related strategies. To ensure synergies across the country projects for the SAIs in phase 2 and enable various providers to succeed in supporting the SAIs, the AFROSAI-E, CREFIAF and IDI have established an overarching phase 2 programme.

Funding for the programme is provided in different ways and for different periods by various donors: the Austrian Development Agency, the Ministry of Foreign Affairs of Iceland, the Ministry of Europe and Foreign Affairs of France, FCDO, SAI Qatar, Irish Aid and the IDI basket donors. There is also in-kind contribution by AFROSAI-E, CREFIAF and strong SAIs providing resource persons. For phase 1 support 2018-2020, in-kind have been provided by the SAIs of Gabon, Ghana, Namibia, Norway, Senegal and Sweden.

Larger phase 2 country projects (such as Madagascar, South Sudan and Somalia) have their own funding and in-kind support agreements outside the programme.

For details of the partnership and the programme, please see key documents on the webpage Accelerated Peer-support Partnership (PAP-APP) (idi.no).

Picture 3 AGs and focal point of AFROSAI-E SAIs and partner representatives, Pretoria Sept 2018

2 Phase 1 programme progress and results by the end of 2021

2.1 Phase 1 programme plans

The overall plan for phase 1 is to provide tailored technical support to each SAI, enabling them to strengthen strategic management systems, develop high-quality and strategically grounded proposals for long-term capacity development projects, and agree high quality technical and financial support. Depending on the needs and priorities of the SAI, possible supported activities include:

- systematically assessing current capacity, performance and needs
- developing new or updating existing strategic and operational plans, with involvement of SAI staff and by consulting key national stakeholders on their expectations for SAI development
- developing project proposals for financial and technical support to implement plans
- improving coordination of support, by assisting the SAI to organise regular meetings for all its partners and align all support with the SAI's own plans
- strengthening internal systems for monitoring and reporting
- advancing other aspects of the SAI's strategic management systems, routines and competencies

A team of peers is established for each SAI, which includes representatives from the IDI, AFROSAI-E or CREFIAF, and resource persons from around the region. They are responsible for providing support according to multi-year Cooperation Agreements.

The SAI itself is expected to drive the implementation of all activities. This is to enable ownership, sustainability and integration with existing systems and priorities, as well as sufficient adaptation to the national context. It will also help ensure that the capacity development project proposals that are ultimately developed are SAI-led, holistic, and aligned with the SAIs' strategic plans and management systems.

Each SAI is expected to establish Project Support Groups where donors and other support providers will be kept updated about SAI needs and plans quarterly. The expectation is that this group will seek to provide financial or in-kind support to the SAI to implement the project proposals developed in Phase 1.

2.2   PROGRESS AND RESULTS IN 2021

Table 1 shows the status of key expected outputs *per SAI* by the end of 2021, while Table 2 shows the status of expected *programme results* by the end of 2021.

Table 1 Status of key expected outputs of the Phase 1 programme by the end of 2021

PAP-APP support area	AFROSAI-E				CREFIAF				
	Eritrea	The Gambia	Sierra Leone	Zimbabwe	DRC	Guinea	Madagascar	Niger	Togo
Status and Needs Assessment or Mid-Term Review	NA	2019	2019	2019	2019	2019	2019	2019	2019
Strategic Plan or Addendum	2019	2019	2019 & 2021[2]	2021	2021	2021	2019	2020	2021
Operational Plan v1 of new strategic plan set	2019	2020	NA	2020	ongoing	2021	2019	2020	2021
Plans of Gender and diversity audits or SAI iactions set	2019 + 2021	2019	2019 & 2021[3]	ongoing	2019	2019	2019	2019	2019
Annual Performance Report	2020	2020[4]	2020	2020	NA	NA	NA	NA	NA
External Support Plan – latest update	2021[4]	2020	2019	2021[5]	2021[4]	2021[4]	2021[4]	2019	2021[4]
External Support Partner Meeting 2019 + 2020 + 2021	NA[6]	2+1+0	1[7]+0+0	1 + 0 + 0	1+1+2	2+0+0	3+1+1	2+1+0	1+0+0
Project Proposals shared 2019 + 2020 + 2021[8]	2+1	4+1+0	1+1+0	1+2+1	2+0+NA	0[9]+0+0	1+0+NA	2+0+NA	0[3]+0+0
Donor interest for new projects	UNDP, AfDB, EU	IRI, WB, FCDO	WB[10]	WB	WB, AFD, FCDO, MFA Norway	AfDB, USAID	WB, AFD, EU	AfDB, AFD, EU, UNDP	WB, AFD

[2] A strategic plan addendum based on the mid-term review was delivered in 2019. The new strategic plan was delivered in 2021.

[3] Gender plans were included in both the strategic plan addendum and new strategic plan.

[4] Completed but not published while awaiting finalization of the audited accounts.

[5] Done as a simplified 1-pager presented for global donors and key country partners present in PAP-APP Partner meeting in April 2021.

[6] Given the special government regulations on donor engagement, SAI Eritrea has not conducted joint meetings with donors.

[7] This was not a traditional PSG but rather a Roundtable with the AG organized by the UK High Commission and attended by high-level diplomatic representatives.

[8] Please note SAIs may have discussed support plans with potential partners although not themselves issued the project plans or proposals.

[9] The SAIs have drafted project proposals and had meetings with donors about needs for external support, but due to different reasons not shared with potential partners in 2019.

[10] Pending finalization as part of a wider country programme.

PAP-APP support area	AFROSAI-E				CREFIAF				
	Eritrea	The Gambia	Sierra Leone	Zimbabwe	DRC	Guinea	Mada-gascar	Niger	Togo
					UNDP				
Donor agreement with the SAI or implementation partner agreed 2019, 2020 or 2021	UNDP to SAI	IRI to SAI, WB through SAI/AFROSAI-E, FCDO through IDI		AfDB to MoF, SNAO/UNDP[11]	Norad to IDI	AfDB to SAI	USAID to IDI	EU to SAI	

Table 2 PAP-APP phase 1 result framework - end of 2021 status

SAI outcome	Expected outputs	Indicators	Targets	End of 2021 results	
				Indicator result	Comments
1. Strengthened SAIs strategic management	a. Strategic plans have been developed based on needs assessments and containing core elements for effective performance of the SAI.	SAI-PMF SAI-3 *Strategic Planning Cycle*	Level 2 as an average by the end of 2019 (average of 1 in mid-2018)	2020[12]: 2,7 which is higher than 2 as an average (Mad 2 + Nig 3 + SL 3 + GA 2 + Er 3 + Zim 3)	Data for scoring are those measured in March-April 2020. Not so reliable data from DRC, Guinea and Togo, and these have not been included. It is still assumed that the target has been met. New measure expected in Q1 2022 for Madagscar, Niger, Togo and Guinea.
		No of SAIs having a new or updated needs based strategic plan	7 of 8 by the end of 2019	9 plans finalized by the SAI by the end of 2021.	SAI Zimbabwe has finalized its plan, but official launch cancelled.

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[11] AfDB funding through the MoF. Funding for the SAI provided by SAI Sweden through the UNDP. Funding agreement between the UNDP and SAI Zimbabwe not yet completed.

[12] SAI-3 not measured in 2021

SAI outcome	Expected outputs	Indicators	Targets	End of 2021 results	
				Indicator result	Comments
	b. Operational plans are developed with a clear performance and results orientation, especially an indication of the number of audits to be carried out annually in relation with the SAI mandate and capacities	% of SAIs with a new or updated operational plan developed using the partner methodology	7 of 9 by the end of 2019	8 of 9 by the end of 2021	All SAIs have developed operational plans based on the new strategic plan, except DRC which has not finalized it.
2. SAIs have sufficient, effective and coordinated external support	a. Comprehensive plans for external financial and technical support to strategic plan implementation are developed. The plans show priority projects and contain specific project proposals.	% of SAIs having developed funding proposals linked to their strategic plans	7 of 9 by the end of 2019	All SAIs presented updated external support plans in joint meeting with global DPs in April 2021.	All nine SAIs have developed external support plans and project proposals, but these have by most not been regularly updated, shared and discussed in joint partner meetings.
	b. SAIs have dedicated staff and responsibility for coordination of external support	No quantitative indicator set.		The SAIs have in general allocated this responsibility to specific persons, but available resources and time for this versus other work in the SAIs remain a challenge.	Irregular engagement with partners seems partly due to Covid-19, but also an indication of limited dedication of coordination of support by the SAIs, in spite of organizing meetings has gradually become easier with online meetings more established
	c. Funding and cooperation agreements established to meet the needs of the Strategic plan implementation document	% of SAIs having comprehensive support agreements starting in 2020	5 of 9 by the end of 2019	6 SAIs in total have comprehensive support established (Niger, Madagascar, Gambia, DRC, Eritrea and Zimbabwe).	For the SAIs not yet supported comprehensively, there seems to be donor interest to fund projects for all. Strong SAI and PAP-APP follow-up and partner dialogue still required to enable support to be established in 2022.

SAI outcome	Expected outputs	Indicators	Targets	End of 2021 results	
				Indicator result	Comments
3. SAIs lead by example in the areas of gender, inclusion and diversity	a. Gender, inclusion and diversity are considered by the SAIs in the strategic and operational planning process	% of SAIs who have made plans for improvements related to gender, inclusion and diversity	7 of 9 by the end of 2019	All 9 SAIs have done this in their new SP or SP addendum.	
		Female representation in the SAI strategic planning team equal to or higher than the proportion of female employees in the SAI	7 of 9 of the partner-SAIs	In 2021, the SAIs still in phase 1 all had a higher female rate in PAP-APP activities than the SAI proportion of staff.	

As

Table 1 shows, all nine SAIs supported through the PAP-APP programme have had some major achievements during the support period. At the end of 2021, all SAIs who have got support to develop new strategic plans and have completed these. The only SAI not fully done is SAI DRC although a fairly ok version has been set. The new strategic and operational plans are based on comprehensive needs assessments and stakeholder consultations, and were developed through collaborative, inclusive processes. The external support plans and project proposals are in turn based on the new strategic and operational plans, and have empowered the SAIs to lead their own development. All SAIs have also identified ways to lead by example in gender equity and diversity. This means there are nine SAIs with:

- an understanding of where they are and what strategic actions are needed to add value in the country,
- a desire among SAI leadership and staff to build, develop and strengthen the SAI,
- high expectations of scaled-up support enabling change, and a sense of having done a lot over the last two years to prepare for scaled-up support.

The overall purpose of the PAP-APP support in phase one has been to enable the SAIs to have long-term and scaled-up support projects with high quality. The programme target of having donor agreements for five SAIs ready by the end of 2019 was not achieved. Still, it should be noted that in 2020 and 2021 there has been great progress in mobilizing support and establishing projects in several countries. As Table 2 shows, six SAIs are regarded to have comprehensive support set, although not all agreements with the SAI have been finalized.

The scaled-up support has been established in different ways:

- SAI **DRC** where an IDI-led peer project for 2022-2025 has been funded by Norad. Key peer partners are SAI Tunisia, Sweden, Hungary and Senegal. In addition, the WB and FCDO have also shown interest to establish projects supporting the SAI.
- SAI **Eritrea** where AFROSAI-E has taken lead in a PAP-APP project currently funded by PAP-APP funds and AFROSAI-E core funds. AFROSAI-E has applied to AfDB for dedicated funding for the remaining part of the project period, and expects clarity on this in 2022.
- SAI **Madagascar** where a large project funded by USAID is ongoing with IDI as lead implementation partner, the SAI and key peer-partners SAI Norway, SAI France and SAI Morocco. In addition, EU, UNDP, and WB provide ad-hoc support for training and financing certain audit´s cost.
- SAI **Niger** where the SAI has an ongoing direct funding agreement with the EU covering key areas of their strategic plan. Supplementary peer support has been agreed with the PAP-APP programme for 2022-2025, and CREFIAF is expected to provide additional audit support through funding from AfDB.

- SAI **The Gambia** where several new projects have been initiated including a comprehensive peer-support project where FCDO funds IDI to lead a partnership with AFROSAI-E, SAI Latvia, SAI UK, SAI Sierra Leone and SAI Kenya as peer-partners, and three international NGOs as advisors. The World Bank is also funding complementary AFROSAI-E support.
- SAI **Zimbabwe** where funding agreed to be provided through UNDP and SNAO to support specific technical support. A proposal submitted by AFROSAI-E to the AfDB will cover specific technical and peer support.

For the other SAIs, there are small-scale projects initiated based on the strategic plans, but still need to continue efforts in 2022 to ensure scaled-up support for successful implementation of the strategic plans:

- SAI **Guinea** where AfdB has allocated funding for digitalization of audit operations, but where full implementation of the project is uncertain given the current political situation. A small-scale PAP-APP project for 2022-2025 has been agreed with IDI and CREFIAF. AfDB, USAID and other donors have shown interest for scaled-up support, but the current situation is uncertain and ongoing dialogue will be sought facilitated.
- SAI **Sierra Leone** where FCDO and World Bank over time have shown interest and engaged with the SAI directly, which seems to be both the SAI and donors' preferences. The SAI have in principle agreed to a PAP-APP small-scale project for the strategic plan period, but the final agreement has not yet been entered following the removal of the Auditor General in late 2021.[13] The dialogue with the SAI continues to establish appropriate support for the successful implementation of the new strategic plan.
- SAI **Togo** where a small-scale PAP-APP project for 2022-2025 has been agreed with IDI and CREFIAF. CREFIAF is expected to establish additional audit support through funding from AfDB during 2022. Furthermore, the SAI has been in dialogue with WB in particular about additional support, and it will be important stimulate continued engagement with partners.

Mobilizing peer-partners for the SAIs in phase 2 was a key effort of the phase 1 support 2019-2021. Although the phase 1 support is closed off, there will be a need to continue this work in the phase 2 projects in some of the countries. A main instrument for the SAIs to mobilize support, is the setting up of groups of potential partners and conducting regular meetings with the Project Support Groups (PSG). As for previous years, there has also in 2021 few such meetings in spite of increased experience with online meetings. The programme effort of a joint

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[13] In November 2021, the INTOSAI secretariat, IDI and AFROSAI-E issued a statement for the reinstatement of the AG in Sierra Leone – see here: IDI Statement - Sierra Leone

meeting in April 2021 was a key effort to try to assist the SAIs in both having material to present ready, and bring them together with donors.

2.3 SUSTAINABILITY AND IMPACT ASSESSMENT OF PHASE 1 SUPPORT

The programme has in phase 1 included support to key strategic management systems, competencies and documents expected to have a long-lasting importance for the SAIs. This includes the establishment of well-grounded strategic and operational plans. As these products have been developed with the involvement of a larger part of SAI staff and management, and in most countries with wide stakeholder consultations, they have got a solid institutional and national anchoring. However, these plans and systems are vulnerable if a larger share of top management or key staff are replaced or there is a long period of instability in the countries.

As emphasized by the external evaluation, there will be a need for continued guidance for the SAIs to implement the strategic plans and develop strategic management competencies and systems. The phase 2 programme is intended to in particular ensure this, and thereby the sustainability of the support in phase 1. A strategy in the programme phase 1 has been to mobilize and prepare other providers of support to take over in phase 2. This has succeeded in several countries, and will hopefully ensure sustained support and collaboration without much programme support in phase 2.

Regarding the phase 1 support contribution to SAI impact (positive changes at the societal level), it is too early to say and depends on high-quality audits being delivered and acted upon in the years to come. Based on the ownership seen by the SAIs, it is reasonable assumption is that the work done in phase 1 has increased the likelihood of stronger audit capacity to be built and better audits delivered in the years to come. By the end of 2021, there are audits delivered by SAI Madagacar and SAI Gambia in which seems to have got higher quality as a result of support mobilized in phase 1. For instance in Madagascar, the SAI has reported several instances of accounting irregularities and cases of mismanagement in the annual audit report which got wide attention. Other SAIs such as DRC, Niger and Sierra Leone have delivered important audits in 2021. Although these audits have not being supported directly, the phase 1 support to strategic management may have contributed to the SAIs ability to execute the audits.

3 Phase 2 programme progress and results by the end of 2021

3.1 PHASE 2 PROGRAMME PLANS

Following the initial support to the SAIs in phase 1, various projects are expected to support the SAIs in to enhance capacities and performance as set in their new strategic plans. The phase 2 programme shall support the various providers in the country projects, and fund some country-projects for SAIs not supported by other providers.

At the overarching programme level there are three implementation strategies:

1. Contribute to increased and high-quality peer-to-peer support to SAIs in challenging environments
2. Build strong competencies and share good practices for support in the areas of strategic change management, coordination, gender actions and covid-19 related audits
3. Contribute to global sharing of good practices of support to highly challenged SAIs and good stories of how such SAIs strengthen their capacities and performance

For the country level projects funded by the programme, support is mainly provided within the programme thematic focus areas:

1. SAI Strategic management
2. SAI External support management
3. Audits of Gender, Diversity and Inclusion
4. Audit of Covid-19 related risks

3.2 PROGRAMME LEVEL PROGRESS AND RESULTS

3.2.1 CONTRIBUTE TO INCREASED AND HIGH-QUALITY PEER-TO-PEER SUPPORT TO SAIS IN CHALLENGING ENVIRONMENTS

Progress

Plans in brief	Achievements up 2020	Progress 2021	Main deviations and way forward
• **Develop a competency framework for peer-support, as a basis for selection and training of peers**	• Peer-partners mobilized for country projects in Madagascar and Gambia in particular.	• Version 1 of competency matrix shared with various providers and updated based on feedback	• Training of resource persons done in a combined experience sharing workshop.

Plans in brief	Achievements up 2020	Progress 2021	Main deviations and way forward
• **Plan and execute an annual experience sharing workshop among providers of support to the most challenged SAIs** • **Contribute to planning of a new possible round of GCP Tier 2 (GSAI)**	• Competency matrix v1 developed. • Contributed to developing concept for new round of GCP Tier 2 based on lessons learned of round 1.	• A combined experience sharing workshop and training for providers held. • Co-orgainsing with SAI France a peer-to-peer workshop on designing and planning projects, through the CBC P2P • Active contribution to GSAI, incl mobilization of donors and technical providers	

Results and implications for the way forward

As shown in Table 3, the participants of a combined experience sharing and training held for providers of support were generally satisfied with the quality, giving an average score of 4 (scale 1-5 where 9 of 15 responded). The main topics included what is special about support to SAIs in challenging contexts and what competencies are important for providers of support to these. Furthermore it was important to enable both peers and consultants in the dffierent country projects to meet and establish a network for later sharing and contact.

However, the number of providers engaged and people taking part in the event in 2021 are less than aimed at. In 2022, the numbers are expected to improve as a series of trainings are planned. The persons taking part in the event clearly expressed an interest for regular such trainings and gave feedback to the planned topics.

Table 3 Results programme strategy 1 of increased quality and scale of support to challenged SAIs

Expected programme outputs	Indicator	Baseline (Year)	Target / Actual	2020	2021	2022	2023	2024	Comments 2021 results
a) Good practices for managing and delivering	Cumulative number of providers taking	N/A	Target	10	20	30	40	50	Experience sharing and

Expected programme outputs	Indicator	Baseline (Year)	Target / Actual	2020	2021	2022	2023	2024	Comments 2021 results
support to highly challenged SAIs are shared among providers of support	part in an annual experience sharing workshop on providing support to challenged SAIs		Actual	0	6[14]				training combined in 2021.
b) Well trained resource persons are involved in support to the GCP Tier 2 projects	Cumulative number of resource persons involved in support to the GCP Tier 2 SAIs taking part in joint training (physical/webinar)	N/A	Target	20	40	60	80	100	Only one training.
			Actual	0	15				
	Survey results of participants in trainings: Compiled satisfaction of trainings by the resource persons on a scale from 1-5		Target	4	4	4	4	4	
			Actual	NA	4				

3.2.2 BUILD STRONG COMPETENCIES AND SHARE GOOD PRACTICES FOR SUPPORT IN THE AREAS OF STRATEGIC CHANGE MANAGEMENT, COORDINATION, GENDER ACTIONS AND COVID-19 RELATED AUDITS

Plans and progress

Plans in brief	Achievements up 2020	Progress 2021	Main deviations to plans and way forward
Compile, improve and share topic guidance, examples of SAI approaches and support material specifically for strategic management, coordination and gender, diversity and inclusion by SAIs in challenging contexts	• Covid-19 audit guidance developed and shared "Accountability in a time of crisis". • Additional guidance to audit of covid-19 partly developed through contribution to IDI's TAI programme.	• Competency matrix updated based on peer feedback. • Indicator for SAI Gender and inclusion and piloted in South Sudan • SAI Strategic change management particular challenges identified, and needs for support approaches agreed	• Training of resource persons not done as needed in some countries. • SAI Strategic change management training approach for country projects to be developed.

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[14] IDI, AFROSAI-E and CREFIAF not counted.

Plans in brief	Achievements up 2020	Progress 2021	Main deviations to plans and way forward
	• SAI Gender, Diversity, Inclusion indicator developed in version 1.		

Programme expected results status and implications for work going forward

The expected programme results capture what is achieved by each SAI within the programme thematic areas. As shown in Table 4, several expected results are at risk based on the progress so far. This reflects some cross-cutting challenges of the country projects:

- SAI strategic management systems: enabling the SAIs to succeed in establishing workable systems and routines for planning, monitoring and reporting
- SAI External support management: Enabling the SAIs to systematically engage and keep partners updated for effective and coordinated support
- Addressing Gender, Diversity and Inclusion through the SAIs own plans
- Publication of Covid-19 audit reports

These challenges primarily will be addressed by each country project, the programme will through joint trainings and experience sharing seek to stimulate greater progress in these areas in 2022. The publication of audit reports depends on the political situation in each country, and may be difficult to influence. However, through support to the SAIs stakeholder engagement as well as liaising with country level development partners this problem can be raised on the agenda and progress stimulated.

Table 4 Results programme strategy 2 on competencies and approaches in thematic areas

Expected programme outputs	Indicator	Baseline (Year)	Target / Actual	2020	2021	2022	2023	2024	Comments 2021 results
a) Good practices for SAI strategic change management are shared among and utilized by the providers of support to the GCP Tier 2 SAIs	Cumulative number of SAIs use operational plans, internal reporting and issue a SAI Performance report annually	2 (2019)	Target	3	4	5	6	7	SAI of The Gambia, Eritrea and Sierra Leone have met all criteria in at least one year. SAI Somalia has met criteria, but is not a GCP Tier 2 SAI.
			Actual	2	3				
b) Good practices for SAI coordination of partners and support	Cumulative number of countries where the SAIs have	N/A	Target	9	9	9	9	9	Several SAIs have had joint meetings once a year, but only DRC two

Expected programme outputs	Indicator	Baseline (Year)	Target / Actual	2020	2021	2022	2023	2024	Comments 2021 results
projects are shared among and utilized by providers to the GCP Tier 2 SAIs	established support groups/arrangements (covering e.g. policy dialogue and coordination) meeting as a minimum 2 times a year		Actual	0	1				times. NB: Some countries are not able to organize meetings regularly, due to political factors.
c) Good practices for SAI gender, inclusion and diversity policies are shared among and utilized by the providers to the GCP Tier 2 SAIs	Cumulative number of SAIs having HR-policies with gender, diversity and inclusion focus developed	N/A	Target	1	3	5	7	9	SAI Eritrea has developed a new specific Gender strategy and policy. SAI Somalia has included gender strategies in the new HR-policy. For the other countries this has not been prioritized for country level support in 2021. AFROSAI-E and CREFIAF have ongoing regional support for Gender policies, and this is expected to lead to more progress in 2022.
			Actual	0	2				
d) Enable timely and relevant covid-19 related audits	Cumulative number of peer-supported covid-19 related audits completed and reported in the year (report where SAI has the mandate, otherwise shared with government and relevant stakeholders)	N/A	Target	0	2	4	4	4	SAI South Sudan reported IMF emergency funding audit, and SAI Somalia submitted special report on covid-19 measures (partly supported by IDI TAI programme). Audit reports supported in the Gambia and Madagascar in 2021, but not disseminated publically. Reports issued in Niger and Sierra Leone, but not supported by peers. SAI DRC and SAI Guinea issued audit reports, and SAI Togo is finalizing
			Actual	0	2				

Expected programme outputs	Indicator	Baseline (Year)	Target / Actual	2020	2021	2022	2023	2024	Comments 2021 results
									through the support of the IDI TAI programme.

3.2.3 CONTRIBUTE TO GLOBAL SHARING OF GOOD PRACTICES OF SUPPORT TO HIGHLY CHALLENGED SAIS AND GOOD STORIES OF HOW SUCH SAIS STRENGTHEN THEIR CAPACITIES AND PERFORMANCE

Plans and progress

Plans in brief	Achievements up 2020	Progress 2021	Main deviations to plans and way forward
Identify, develop and share good stories of SAI development and support projects globally, in collaboration with CBC **Compile and share good approaches for support globally, in collaboration with CBC**	• Webinar sharing success story of SAI Madagascar and SAI Niger.	• Good story shared for Madagascar and Niger • Video initiated for Guinea and PAP-APP general • INTOSAI journal article • Contribution in IDC webinars on donor coordination and audit of covid-19 funding • AFROSAI-E organized events on Capacity Development process to ensure technical and donor coordination to SAIs.	• Phase 1 results video not prioritized and less stories developed than planned due to priority of completion of phase 1 and establishing phase 2 projects. To be acted upon in 2022.

The following stories were shared in 2021, in particular by the efforts of the country projects:

- **DRC:** CDC sharing its strategic plan in public
- **Eritrea:** SAI Eritrea's gender equality journey
- **Gambia:** Citizen-friendly publications in The Gambia : The National Audit Office of the Gambia developed and launched its first ever simplified audit report in March 2021. The report was developed in collaboration with a local civil society organization, Gambia

Participates, and the launch included stakeholders from across government, civil society, and the INTOSAI community. More citizen-friendly products like this were developed and delivered as the year progressed, including an annual performance snapshot for the website, various infographics for twitter, and a visual summary of a performance audit on emergency obstetric care.

- **Madagascar and Niger:** The First Presidents' of SAI Niger and SAI Madagascar reflects on the PAP-APP phase 1 support and their strategic planning process – INTOSAI Capacity Building Committee | Updated ACCC Good stories: Using Strategic Planning to Build Partnerships (intosaicbc.org)

- **Madagascar:** SAI Madagascar webinar contributes to SDG 5 on gender equality (idi.no)

- **Madagascar:** SAI Madagascar webinar strengthens its capacity to carry out evaluations of public policies (idi.no)

- **Madagascar:** SAI presentation of the annual audit report: Cour des Comptes (ccomptes.mg)

- **South Sudan:** SAI South Sudan kicks-off audit of the IMF Rapid Credit Facility funding (idi.no). IThe audit report was later published and IMF included it in their

assessment here: [IMF Management Approves the Completion of the First Review of the Staff-Monitored Program with the Republic of South Sudan](#)

Figure 1 SAI Gambia illustration example

Programme expected results status and implications for work going forward

As shown in Table 5 the programme has in 2021 not succeed in sharing material and support approaches globally. However, work on this has started and it is expected to improve in 2022.

Table 5 Results programme strategy 3 on global sharing

Expected programme outputs	Indicator	Baseline (Year)	Target / Actual	2020	2021	2022	2023	2024	Comments 2021 results
a) Good stories of SAI development and support projects shared globally	Cumulative number of a) "good stories" (short articles showing how a challenge was	N/A	Target	a) 2, b) 50	a) 4, b) 100	a) 6, b) 150	a) 10, b) 200	a) 14 b) 250	Stories in 2021 include SAI Niger, Madagascar,

Expected programme outputs	Indicator	Baseline (Year)	Target / Actual	2020	2021	2022	2023	2024	Comments 2021 results
	overcome and the lessons learned) developed by PAP-APP and shared through IDI online channels, and b) number of visits at the IDI webpage per story		Actual	a) 0 b) NA	a) 4 b) NA[15]				South Sudan and Eritrea. See chp 3.4
b) Good approaches of support to SAIs in challenging contexts shared globally	Whether new material has been made available annually through IDI online channels (offered for sharing also to the INTOSAI Capacity Building Committee)	N/A	Target	Yes	Yes	Yes	Yes	Yes	Covid-19 audit guidance issued "Accountability in a time of crisis" in 2020. In 2021, material has been drafted, but not finally shared.
			Actual	Yes	No				

3.2.4 PROGRAMME OUTCOMES AND OVERALL ASSESSMENT

The outcomes of the programme include immediate ones shown in **Error! Reference source not found.**, and long-term outcomes in the form of SAI strategic outcomes. The latter is to be sought assessed in the evaluations planned of the phase 2 country projects. See the full result framework in appendix II.

As **Error! Reference source not found.** shows, the number of peer-SAIs so far been engaged in support to the GCP Tier 2 SAIs are at the target level of 9. This means a significant part of support to the SAIs is provided in-kind and by peers. In Q1 of 2022 four additional SAIs are expected to be engaged for the DRC project (SAI Tunisia, Sweden, Hungary and Senegal).

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[15] Data not available. To be inserted for 2022.

Table 6 Expected programme immediate outcomes

Expected programme immediate outcomes	Indicator	Baseline (year)	Target / Actual	2020	2021	2022	2023	2024	2021 results comments
a) INTOSAI providers are scaling up support to the most challenged SAIs	Cumulative number of peer-SAIs engaged in the GCP Tier 2 SAIs	6 (2018-19)	Target	8	9	10	11	12	SAI France, SAI Morocco, ECA, SAI Algeria and SAI Norway for support to SAI Madagascar. SAI Latvia, UK, Sierra Leone and Kenya for The Gambia.
			Actual	3	9				
b) Country projects to the most challenged SAIs are delivered effectively	Overall conclusion of available evaluations/reviews of GCP Tier 2 projects (Scale: project expected results fully / mostly / partly / not achieved)	N/A	Target				Mostly	Mostly	
			Actual	NA	NA				

3.3   PHASE 2 COUNTRY PROJECTS PROGRESS AND RESULTS SUMMARY

The progress and results of the phase 2 country projects are presented in specific reports per project and as agreed with each SAI. The PAP-APP programme seeks to compile the overall country level results. Table 7 gives an overview of the support and results of the projects established following the GCP Tier 2, as well as SAI Somalia and SAI South Sudan also included in the overall PAP-APP programme. Only multiyear projects with some scale are listed. It should be noted that the SAIs also benefit from various events and workshops, such as AFROSAI-E regional events and AISCUFF events.

Table 7 Support established, capacities strengthened and audit results delivered, with support by the PAP-APP partners

SAI	Support in 2021 (with link to more info)	SAI capacities strengthened, with support by PAP-APP partners in 2021	SAI audit results delivered, with support by PAP-APP partners in 2021	Comments
DRC	PAP-APP phase 1 completion	N/A - Project starting in 2022	N/A - Project starting in 2022	Norad funded project managed by IDI in partnership with SAIs Tunisia, Sweden, Hungary and Senegal 2022-2025.
Eritrea	PAP-APP phase 2 project with AFROSAI-E as lead partner 2021 – 2023	Stronger quality assurance capacity, by training and pilot QA reviews undertaken. Organizational development initiated by AFROSAI-E culture value assessment. Communication and gender strategies and policies developed with support.	Audit results to be measured in 2022	All the support was provided by AFROSAI-E Technical Managers. Peers not mobilized.
Guinea	PAP-APP phase 1 completion	N/A - Project starting in 2022	N/A - Project starting in 2022	PAP-APP Phase 2 small-scale project agreed 2022-2025
Madagascar	USAID funded project managed by IDI in partnership with SAI France, SAI Morocco and SAI Norway 2020-2024. WB and EU ongoing funding 2020-21 for professional development and communication.	Basic ICT equipment rolled out, expected to contribute to improving communicating, sharing information and audit work. The SAI has launched the Facebook account and new website.	Completion of 4 covid-related audits with on-the-job support from peers to apply ISSAIs and raise the quality of the work. Contribution to an enhanced presentation and dissemination of the Annual Audit Report of the SAI.	

SAI	Support in 2021 (with link to more info)	SAI capacities strengthened, with support by PAP-APP partners in 2021	SAI audit results delivered, with support by PAP-APP partners in 2021	Comments
Niger	EU-funded project to the SAI. Ongoing support by Hanns Seidel foundation and the Financial Services Volunteer Corps (FSVC). PAP-APP phase 1 completion.	N/A – phase 2 support starting in 2022	N/A – phase 2 support starting in 2022	PAP-APP Phase 2 small-scale project agreed 2022-2025
Sierra Leone	World Bank support as part of a wider country programme is pending the finalization of some work plans by MDAs.	N/A – phase 2 support not yet established	N/A – phase 2 support not yet established	PAP-APP phase 2 small-scale project drafted
Somalia	MFA Norway funding for IDI and AFROSAI-E joint project 2021-2025 EU and WB funded support to consultants and selected investments	Customized Financial and compliance audit manuals in Somali issued. SAI Operational plan, monitoring report and annual report done. Quality assurance process completed. Communication policy set.	Annual compliance and financial audit reports, and Special audit report on Covid-19 measures published.	Impact at risk due to stalled political situation
South Sudan	MFA Norway funding for IDI and AFROSAI-E joint project 2020-2024	Compliance audit manual set and basic training of all staff done. Gender, Diversity and Inclusion analysis done.	Special audit of the IMF emergency funding published.	
The Gambia	PAP-APP phase 2 peer project led by IDI and funded by FCDO - see here. WB funding for AFROSAI-E complementary support.	Communications, organizational planning & reporting, and auditing capacities all strengthened to some degree. Specific results include the delivery of citizen-friendly audit and improved planning,	The first set in a series of audits of the COVID-19 response were executed and reported, though the public report is awaiting parliamentary discussion.	

SAI	Support in 2021 (with link to more info)	SAI capacities strengthened, with support by PAP-APP partners in 2021	SAI audit results delivered, with support by PAP-APP partners in 2021	Comments
	IRI support for radio programmes and some targeted training.	monitoring & reporting systems.		
Togo	PAP-APP Phase 1 completion. Some ongoing support by WB as a part of wider PFM programme.	N/A – phase 2 support starting in 2022	N/A – phase 2 support starting in 2022	PAP-APP Phase 2 small-scale project agreed 2022-2025
Zimbabwe	SAI Sweden peer support project. SAI-Sweden funding via the UNDP to the SAI. AfDB support to MoF, including funds to the SAI.	Support in drafting the Communication and Human Resource Strategy.	Support provided in 2021 to be finalized in 2022 Phase 2 support to be agreed in 2022	Support based on the new strategic plan not yet established.

4 Beneficiaries and integration of gender equity

Error! Reference source not found. shows the number of SAI staff in total and the number actively participating in the activities. In total about 40 SAI staff have been regularly involved in support activities in the phase 1 support in 2021. For phase 2 related country projects, a total of 342 staff can be regarded as direct beneficiaries.

The target for female participation in project activities was expected to be the same ratio or more as the female rate in the SAI. In 2021 this target has been reached for all SAIs except SAI Eritrea. Please note the rates are estimates, as not all SAI staff numbers have been verified.

Table 8 Participants and female rate in activities

SAI	All SAI staff 2020		2021 Participation in activities					
	Number*	Female rate	Number	Male	Female	Female rate	Variance female rate SAI vs project activities	Comment
Phase 1 support - GCP Tier 2 SAIs								
DRC - phase 1	229	27 %	7	5	2	29 %	106 %	
Guinea - phase 1	31	13 %	5	4	1	20 %	154 %	
Madagascar - phase 1	102	45 %	N/A	N/A	N/A	N/A	N/A	
Niger - phase 1	92	37 %	N/A	N/A	N/A	N/A	N/A	
Togo - phase 1	45	16 %	4	3	1	25 %	156 %	
Eritrea - phase 1	93	25 %	N/A	N/A	N/A	N/A	N/A	
The Gambia - phase 1	68	38 %	N/A	N/A	N/A	N/A	N/A	
Sierra Leone - phase 1	179	25 %	4	2	2	50 %	200 %	
Zimbabwe - phase 1	258	25 %	20	9	11	55 %	220 %	
Phase 1 all GCP T2 countries	**1097**	**28 %**	**40**	**23**	**17**	43 %	152 %	
Phase 2 support - GCP Tier 2 and SAI South Sudan and SAI Somalia country projects								
Eritrea - PAP-APP phase 2 project	93	25 %	43	40	3	7 %	28 %	
Madagascar - TANTANA	102	45 %	138	73	65	47 %	105 %	
The Gambia - NAO Constellation Project	68	38 %	22	14	8	36 %	96 %	
Somalia - OAGS Peer Support Project	103	30 %	90	61	29	32 %	107 %	
South Sudan - NAC Strategic change project	100	20 %	92	68	24	26 %	130 %	
DRC - CDC Peer Support Project			N/A	N/A	N/A	N/A	N/A	Project starting in 2022
Togo - PAP-APP phase 2 Project			N/A	N/A	N/A	N/A	N/A	Project starting in 2022
Guinea - PAP-APP phase 2 Project			N/A	N/A	N/A	N/A	N/A	Project starting in 2022
Niger - PAP-APP phase 2 Project			N/A	N/A	N/A	N/A	N/A	Project starting in 2022
PAP-APP phase 2 all countries (11)	**373**	**30 %**	**342**	**216**	**126**	37 %	123 %	

* Number of SAI staff are not verified for all SAIs and must be regarded as estimates.

In the phase 2 programme and country projects, gender and equal rights have been addressed in the following ways in 2021:
- SAI Eritrea completed a gender policy and strategy with support by AFROSAI-E
- SAI Madagascar has embarked on training all staff in gender sensitivity

- SAI South Sudan was supported to complete a Gender, Diversity, Inclusion analysis, and a programme developed indicator was piloted by the SAI. The indicator will be continued improved and sought used in other countries.
- SAI Gambia and SAI Zimbabwe has initiated gender analysis, where results are expected in 2022
- SAI Guinea, Niger and Togo plans to conduct an Audit of a Gender, Diversity, Inclusion related topic as part of the phase 2 support by IDI and CREFIAF.
- A gender analysis was done for the planning of the DRC phase 2 project, and a project component including support to the SAIs policy for Gender, Diversity and Inclusion included.

5 Lessons learnt and updates on evaluation recommendations

The PAP-APP programme was externally evaluated in 2020. See the report and main findings here: Evaluation of the Accelerated Peer-Support Partnership (PAP-APP) Programme (idi.no). There were a number of recommendations (see appendix IV). At the end of 2021, there is one recommendation that is still not fully acted upon: "The generic implicit Theory of Change should be customised to each SAI and used for Phase 2 to ensure the relevance of the support to each SAI." A planned training in use of ToC has not yet been done, but will be included in PAP-APP phase 2 organized trainings for peers and providers in 2022.

Lessons learnt at the programme level and country projects since 2018 are shown in appendix III. In 2021, some key lessons learnt are:

- Support should seek to scale-up use of distance communication technology to enable continuity in project support especially during the COVID-19 period where in-country visits are limited. Nevertheless, attention must be paid to "online fatigue" for SAI staff and peers; when possible physical contacts and activities should resume.
- For workshops and trainings, a hybrid model where some are physically together and others online can work well as long as connection and technical tools are good. Clear roles and responsibilities for managing camera and microphone in the conference room for the hybrid event is essential. Online workshops should be planned with the same quality criteria as physical workshops, including good breaks, a varied programme and a high degree of interaction.
- To make the SAIs to adopt an open communication policy is a long reaching process that might be accelerated by implementing small scale actions that would contribute to increase transparency in the short term, like website, Facebook accounts, press conferences, etc
- Publication of audit results can not be taken for granted for SAIs in challenged contexts, although they may have the legal mandate for it.
- Institutionalization of key strategic management practices (annual planning, monitoring and reporting) is challenging for most SAIs, and needs continuous guidance and support to succeed.
- Support to roll-out of ict tools and systems take time and adoption in an organization need to be constantly stimulated. Support to change management must be integrated with support to ict-tools and systems.
- Consistent staff time and commitment in the SAI is essential for successful establishment of scaled-up support (as well as for general SAI strengthening and performance). This seems to be part of the explanation for the variation seen among SAIs in completing phase 1.

6 Environmental concerns

To minimize emission of CO_2, the programme has sought to establish good online communication to avoid unnecessary long-distance airplane travels. In 2020 and 2021 this has been expedited due to the covid-19 travel restrictions, such as organizing online annual meetings and offering support to SAI ict-tools and internet. As compare to 2020, the SAIs are to an increasing degree able to actively take part in online activities from their offices. The PAP-APP SAIs were partly prepared for the situation, as all SAIs were given a conference phone and an effort was done in 2019 to provide continuous remote support and joint work with screen sharing. The reduced CO_2-emissions due to low level of travel in 2020 and 2021 has not been estimated, but this is probably quite significant. Although many support activities will require travels after the pandemic, the efforts during the pandemic have laid a foundation for conducting more support online and reduced emissions.

7 Risk management

Risks have been identified and managed at both programme and project level:

- Programme general risks were identified by the partners and set in the programme document. These are risks related to the support to be provided, and risks related to the situation our partner SAIs are in. These risks are analysed and discussed regularly in programme team meetings, and key issues raised in programme Steering Committee meetings.
- At the project level, country specific risks are set in the Cooperation agreements. These are to be addressed by the country project teams regularly, and reported on to the country level Steering Committee.

At the programme level, the main challenge in 2021 has been securing sufficient staff time and resources to execution of planned activities. In all three partner organizations the staff are giving a high priority on ensuring country projects succeed. This risk is also there for 2022, but slightly reduced given new staff in place for phase 2 projects in IDI. There is still a risk of insufficient funding for AFROSAI-E and CREFIAF efforts in PAP-APP, and thereby scaled-up support to several SAIs. A final agreement with AfDB for dedicated funding to AFROSAI-E and CREFIAF for leading of phase 2 country projects is not set. This must be addressed continuously in 2022 by the partners in collaboration.

A major challenge in country projects 2021 was the ongoing pandemic and limited ability to be physically present and continuously clarify misconceptions and unblock issues. The ongoing covid-19 pandemic seems to have led to general delays and slower implementation of plans in the SAIs. This is a risk also in 2022.

During 2021 there has been several cases of lack of independence for the SAIs, as materialized by the removal of the AG in Sierra Leone and the inability of SAI Madagascar to release its audit report related to covid-19 funding and measures. The risk of "Lack of SAI independence, weak Parliament and unfavourable external pressure" is therefore increased to high for 2022.

For a full list of the risks, measures taken and status by the end of 2021, please see appendix 1.

8 Financial report

The phase 1 programme financial report for 2021 are shown in Appendix IV and the phase 2 report in appendix VI. Please note that the financial reports do not show *in total* how much has been spent per SAI project, as direct staff costs and indirect costs have not been distributed for each SAI.

For the phase 1 programme, the total costs in 2021 were about 800 000 NOK, which is 400 000 NOK more than the budget set in April 2021. The main reason for the deviation are higher staff costs for completion of phase 1 in DRC and Sierra Leone.

For the phase 2 programme, the total costs were 3,8 mill NOK. This was about 1,2 million NOk higher than the budget set in April, but mainly due to later inclusion of the Gambia phase 2 project in the programme funding pool.
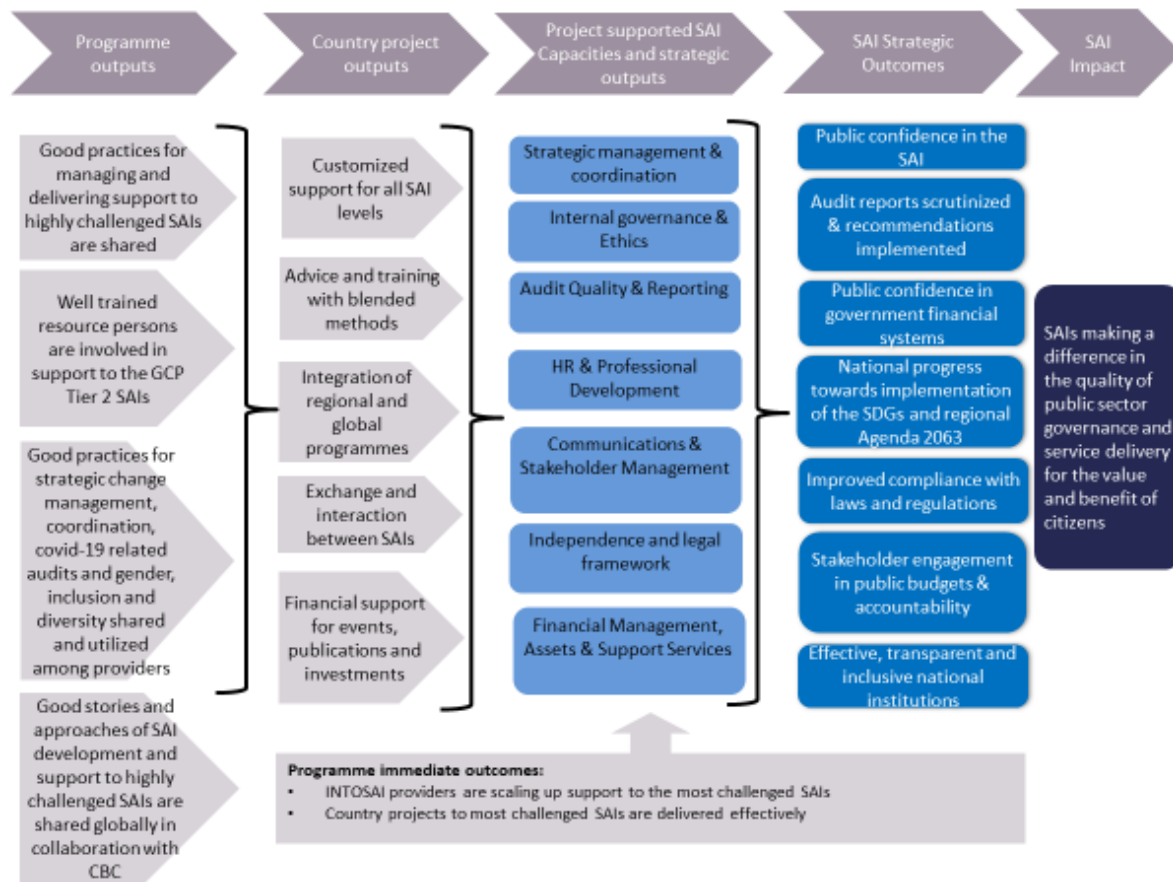
Another major cost of the programme was developing the DRC phase 2 project and pare a project proposal to Norad for long-term funding as well as high-quality peer partners.

Appendix I: Programme result framework

The overall programme result framework is illustrated in the **Error! Reference source not found.**. The programme outputs are expected to lead to increased and high-quality SAI project support, leading to SAIs establishing capacities and delivering strategic outputs, leading to SAI Strategic outcomes and finally impact of the SAI's work in their countries. The programme is thus expected to have immediate outcomes in the form of scaled-up support by INTOSAI providers and effective support to the most challenged SAIs, especially the GCP Tier 2 SAIs. Global sharing of good stories and approaches of support to the most challenged SAIs are also expected to contribute to more effective future support to SAIs in similar situations.

The country project will have its own result framework, depending on the prioritized needs of support and ambitions of the SAI.

Figure 2 Accelerated Peer-support Partnership programme phase 2 result framework

Appendix II: Programme risk register

Risks	Specification and examples	Planned support to deal with the risks (risk mitigating measures)	Measures taken in 2021	Status end of 2021
Hard to recruit resource persons with sufficient experience and competencies needed in the challenging environments	• Few resource persons able to speak the national language, travel frequently or stay permanently in the partner-SAI country • Lack of sensitivity for the hyper-politicized environment	• Extensive assessment of availability of resource persons before Cooperation agreement is signed • Emphasize personal qualifications of resource persons • Train resource persons in sensitivity as well as the country specific PFM-system	Resource persons from stronger SAIs recruited for new projects, as for Gambia. Ongoing for DRC and phase 2 support to Guinea, Niger and Togo.	Ongoing medium risk as sufficient training for new resource persons hard to establish in the covid-19 situation.
Lack of understanding and adoption to the local context	• Limited previous experience in the country • Funding only for a few years • Global goods material not suitable	• Country visits with focus on mutual understanding • Partner with organizations present in the country	Experience sharing workshop raised this challenge for discussion.	Ongoing challenge, but increasing travels in 2022 expected to reduce the risk.

Risks	Specification and examples	Planned support to deal with the risks (risk mitigating measures)	Measures taken in 2021	Status end of 2021
		• Critical and flexible use of global/regional goods and standards • Seek long-term funding mechanisms		
Ability to be physically present and continuously clarify misconceptions and unblock issues	• The PAP-APP Partners' intentions and/or requirements are misunderstood • Activities get stalled due to misunderstandings	• Frequent phone and online contact if basically remote support and short-term missions • Partner with organizations present in the country • Discuss with the partner-SAI which misconceptions may arise and what to do to unblock issues • Critically consider both parties' resources and available time when planning	Various hybrid and online support provided. Still challenging to keep regular contact in several countries.	Ongoing challenge, but increasing travels in 2022 expected to reduce the risk.
Lack of donor funds for scaled-up long-term support to the SAIs	• Some countries not prioritized by financial donors • Limited willingness of donors to commit long-term and to	• Active participation in the Project Support Groups	Joint donor meeting for all nine GCP Tier 2 SAIs in April 2021.	Systematic engagement of technical and financial partners at country level is an ongoing challenge for several SAIs.

Risks	Specification and examples	Planned support to deal with the risks (risk mitigating measures)	Measures taken in 2021	Status end of 2021
	substantial and costly support activities	• Address the concern in meetings with DPs and seek long-term funding • Assist the SAI in how to be a credible partner for donors	Dialogue with AfDB on funding to AFROSAI-E and CREFIAF. At country project level especially seeking to enable SAI systematic engagement of partners, but limited success.	Long term-support not yet established for some SAIs and still a key risk.

RISKS RELATED TO OUR PARTNER-SAIS' SITUATION AND SOME STRATEGIES TO DEAL WITH THEM

Risks	Specification and examples	Planned support to deal with the risks (risk mitigating measures)	Actions taken 2021	Status end of 2021
SAI leadership and commitment to change	• Agreed objectives and activities not followed-up, resourced or implemented • Resistance or inability to change	• Involve SAI top management from the beginning and regularly, by SAI level Cooperation agreements and annual meetings • Annual SAI reporting on progress • Arrange top management seminar annually devoted to change management issues	All planned risk mitigating measures implemented. Ad-hoc Steering Committee meetings considered.	General good commitment among SAI leaders, although some struggles to prioritize and implement agreed activities.

Risks	Specification and examples	Planned support to deal with the risks (risk mitigating measures)	Actions taken 2021	Status end of 2021
Weak capacity for project management and coordination in the partner-SAI	• Continuous uncertainty of whether and when planned activities can be carried out • Weak planning culture • Agreements are not adhered to • ToRs not developed or seriously delayed • The PAP-APP Partners activities will not be coordinated with support of other providers • Information is not shared in the SAI • Permanent chaos in terms of responsibility and authority in the SAI	• High degree of presence and continuity to ensure proper communication and coordination of activities • Set milestones which ensure incremental achievements towards expected outcomes • Resources spent on ensuring a coordinated approach with other development partners and national development efforts • Seek flexible funding arrangements and flexible plans	Planned risk mitigating measures executed.	Some SAIs struggle to manage the project and coordinate internally. Planning culture and understanding of milestones a long-term challenge.
Lack of SAI independence, weak Parliament and unfavourable external pressure	• Major risks are not audited • The capacity or methodology for auditing is hindered with the result of limited findings • Audit results will not be reported or followed-up by Parliament or the Executive • Independence and strengthening of the SAI will meet significant	• Clarify that the PAP-APP Partners can not guarantee for the quality of the audit as this is mainly within the authority of the SAI and may be challenging due to external pressure • Partnership with other actors to support PFM-reform and greater independence of the SAI	Support to stakeholder engagement for most SAIs. Partnerships with country donors supported. Collaboration with IDI Independence programme when needed, such AG	Ongoing challenge for the SAIs given their country situation. Seems increased risk, as seen be removal of AG in Sierra Leone and reporting challenges in Madagascar.

Risks	Specification and examples	Planned support to deal with the risks (risk mitigating measures)	Actions taken 2021	Status end of 2021
	resistance among influential elites		removal in Sierra Leone.	
Lack of qualified and motivated staff and managers, and lack of incentives for performance in the partner-SAI	• Flawed recruitments and nepotism • Inefficiency and low productivity • The best staff quits • Staff busy with personal issues during office time • Support to enhance capacity and performance not regarded as important	• Involve a critical mass of staff in support activities • Link capacity development activities to professional development of staff • Address organizational systems critical for performance, such as by supporting improvements of reporting, management contracts and conditions of service	A large number of SAI staff involved in phase 1 activities.	Ongoing challenge for the SAIs given their funding and staff country situation.
Lack of physical structures and financial resources in the partner-SAI	• Office accommodation not appropriate • No cars for fieldwork • Electricity break-down and unstable internet • Limited capacity by the SAI to manage and utilize investments • SAI not prepared to receive and mange potential donor funding directly	• Focus on cost-efficiency in SAI operations and new solutions for capacity • Clear principles for what type of financial support the PAP-APP Partners can provide if asked to provide financial support, such as for travel • Guide the SAI to present needs of support well and	Advice for the SAIs to engage development partners and develop projects addressing these problems.	Ongoing challenge for the SAIs given their country situation and available government funding. Donor funding is available in many countries, but still a challenge for the SAI to present well these needs and receive funding for these purposes.

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Risks	Specification and examples	Planned support to deal with the risks (risk mitigating measures)	Actions taken 2021	Status end of 2021
		engaging financial donors to support infrastructure needs • Consider support to the SAIs in strengthening financial management and capacity of managing funding		
Weak internal financial management and several opportunities for fraud and corruption among staff in the partner-SAI	• Uncertainty of budget responsibility and control • Staff and managers involved in corruption • Distorted funds in the SAI	• The risk must be on the agenda in all agreements and major meetings in the cooperation • Support to financial management should be offered or facilitated • Support to external audit of the SAI	No particular actions taken across SAIs. Support to financial management included in DRC phase 2 project and South Sudan.	Ongoing challenge for the SAIs given their current capacities and limited ability to manage funds independently.
Insecurity, changing conditions and unpredictability	• Unsafe areas limiting visits and movements • Unexpected change of AG or managers of the SAI	• If insecure situation, consider meeting outside the country • Flexible plans • Capacity development must involve a robust number of staff to not be vulnerable for changes	Flexible dates for visits and adjustment of milestone dates.	No major security challenges in the countries. Reduced government funds a key problem for several SAIs.

Appendix III: Lessons learnt register

The lessons learned below are mainly arising from phase 1 programme work. Both lessons learned identified by the programme team and the findings and recommendations by the external evaluation are listed below. To avoid repetitions, evaluation findings are only included if they come in addition to the programme identified lessons learned. For a complete list of the evaluation recommendations and follow-up actions, see appendix IV.

SUPPORTING SAI AUDIT CAPACITIES AND RESULTS

I. Publication of audit results can not be taken for granted for SAIs in challenged contexts, although they may have the legal mandate for it.

II. To make the SAIs to adopt an open communication policy is a long reaching process that might be accelerated by implementing small scale actions that would contribute to increase transparency in the short term, like website, Facebook accounts, press conferences, etc

SUPPORTING SAI STRATEGIC MANAGEMENT

III. To ensure sustainability of strategic management capacity and other skills in the SAI acquired in phase 1, there is a need for continuous follow-up and mid-term reviews of strategic plan implementation (refer to evaluation recommendation 3).

IV. Institutionalization of key strategic management practices (annual planning, monitoring and reporting) is challenging for most SAIs, and needs continuous guidance and support to succeed.

SUPPORTING SAIS TO PLAN AND MOBILIZE EXTERNAL SUPPORT

V. One of the focus areas of the PAP-APP programme has been supporting the partner SAIs to hold regular external support group meetings. However, almost all the SAIs struggled to make this happen, primarily due to inexperience and lack of confidence in arranging such meetings. The project managers could have taken a more active role initially, such as arranging (perhaps even

chairing) the first meeting before handing it over to the SAI. It may also have been beneficial to take a more iterative approach to establishing these groups, working out what would be most beneficial to the SAIs at different points in the year.

VI. The process for developing new project proposals under the PAP-APP programme has proven complex. Many of the partner SAIs have struggled to develop project proposals while completing strategic and operational plans. It may be better to avoid such parallel work, focusing first on strengthening strategic management systems and then developing project proposals.

VII. While many SAIs are positive to provide peer-support, few are able or willing to lead projects, such as managing funds and commit for years to customize support.

SUPPORTING SAIS IN DIGITALIZATION

VIII. Support to roll-out of ict tools and systems take time and adoption in an organization need to be constantly stimulated. Support to change management must be integrated with support to ict-tools and systems.

OVERALL SUPPORT APPROACH

IX. The sort of ambitious, in-depth support the PAP-APP and bilateral support projects are trying to provide requires significant human resources to succeed. Ideally, each project should have a dedicated project manager supported by peer teams with a certain number of persondays available. This would enable the peer teams to spend more time embedded in their focus SAI and help unblock issues. This could also allow for better understanding of the SAI's culture and context and for reducing the impact of inconsistent engagement by SAI staff between visits, as well as contributing to quality of plans and more active engagement with potential partners.

X. Dedicating time to customise and iterate support has been critical for success in the bilateral support projects. Within the PAP-APP programme, there was perhaps too much emphasis early in the year on developing templates for different stages of the projects. A better use of that time would have been to ensure there was a common understanding of key terms, quality criteria and good examples, and then creating space for the project managers to get input on and share their customisations.

XI. In-country visits are crucial for establishing the necessary trust and understanding with the SAIs. A planning phase where the activity plan was developed with the SAI and customized to each SAI's priority worked well.

XII.   Support should seek to scale-up use of distance communication technology to enable continuity in project support especially during the covid-19 period where in-country visits are limited. Nevertheless, attention must be paid to "online fatigue" for SAI staff and peers; when possible physical contacts and activities should resume.

USE OF PEERS IN PROVIDING SUPPORT

XIII.   Facilitation approach is key to ensure ownership and SAI-led processes. However, training of peers is critical to build an understanding among peers on how to in practice act as a partner and enable SAI-led and SAI-owned processes.

XIV.   Some peers are unable to participate at the level expected, primarily due to competing obligations within their own SAIs. Similarly, PAP-APP has struggled to identify peers willing to lead projects or components in phase 2. This can be addressed by identifying additional peer SAIs to increase the pool of available peers and to seek stronger commitments that the nominated peers will be able to provide the necessary persondays in accordance with the project schedule. An alternative approach may be to have a categorized roster of strong resource people that can be called on to support specific interventions.

PARTNERSHIP AND PROGRAMME MANAGEMENT

XV.   A governance structure with regular Steering Committee meetings seems to be a good basis for empowering partners and enable all to formulate and take part in decisions. Still strategic challenges and limited resources within regional bodies have on occasion prevented them from contributing actively and taking decisions on new strategic approaches.

XVI.   Successful co-working of partners across continents is fully possible using modern cloud-based ict-software but requires people to get used to new ways of working and some technical challenges to be addressed. The competency in using standard ict-software tools varies, and extensive training and guidance is required for many not experienced in systematically using ict-tools.

XVII.   When recruitments are done in partner organisations, criteria and requirements for the recruitment processes must be clear and agreed on beforehand.

XVIII. Developing an introductory video is helpful for communicating the purpose and approach of the PAP-APP programme, as well as for SAIs to use when having meetings with external partners.

Appendix IV: Status of evaluation findings, responses and follow-up actions

The PAP-APP programme was externally evaluated in 2020. See the report and main findings here: Evaluation of the Accelerated Peer-Support Partnership (PAP-APP) Programme (idi.no). There were a number of recommendations (see table below). At the end of 2021, there is one recommendation that is still not fully acted upon: "The generic implicit Theory of Change should be customised to each SAI and used for Phase 2 to ensure the relevance of the support to each SAI." A planned training in use of ToC has not yet been done, but will be included in PAP-APP phase 2 organized trainings for peers and providers in 2022.

No	Topic	Recommendation	Accepted - yes, partly or no	Response	Actions	Responsible	Completion target (quarter)	Progress update end of 2021	Status
3.1	Project design	The generic implicit Theory of Change should be customised to each SAI and used for Phase 2 to ensure the relevance of the support to each SAI.	Yes	Agree. There is a need to improve on the use of ToC in country projects. This can primarily be done by using the SAI strategic plan as the basis for what to support and expected results. In addition there is a need to consider the political economic context and development, and make assumptions on how the changes occur and identify key project interventions.	a) Seek to make the ToC explicit for new country project plans led by the PAP-APP partners. b) Establish training in use of ToC to be included in PAP-APP phase 2 organized trainings for peers and providers, involving also SAI representatives.	PAP-APP programme team	Q4 2021	a) Made explicit in both Gambia and DRC projects. Although not done for the small-scale PAP-APP projects, the underlying general theory of change from the programme document applies. B) ToC integrated as a perspective in training, but not adressed fully. To be acted upon in 2022	Open
3.10	Project staffing	The timing of peer support should be assured by pre-planning the availability of	Yes	Agree. A challenge has been less availability in general of some peers to the projects. This can be adressed in several ways,	a) Consider a pool for selected phase 2 programme efforts, as back-up resources	PAP-APP programme team	Q2 2021	a) Considered, but country specialized advisors seem best and necessary to ensure dedication and enough time. B) Done c)	Closed

No	Topic	Recommendation	Accepted - yes, partly or no	Response	Actions	Responsible	Completion target (quarter)	Progress update end of 2021	Status
		members of the peer team and widening the pool of peer providers.		including making it more clear on the requirement when peers are engaged - selecting staff that are available. Closer follow-up of actual contribution in line with agreement. It could be to develop a pool of peers for certain areas, to use for different interventions. This partly exists in AFROSAI-E. A pool may be useful for some areas, but also not so relevant for projects where engagement is needed over years and with country specialiation.	b) Integrate engagement and follow-up of peer partners in experience sharing with providers c) Establish system for sharing of dates for events better d) Establish use of project calendars for larger projects, to ensure effective and predictable planning of peer engagements			Done mainly through joint calendar d) Done	
3.2	Project design	The PAP-APP phase 1 approach is inherently efficient and cost-effective and should be maintained in Phase 2.	Yes	Agree. The same principles of capacity development have been set for phase 2 programme and country projects.	No further actions.	NA	NA		Closed

No	Topic	Recommendation	Accepted - yes, partly or no	Response	Actions	Responsible	Completion target (quarter)	Progress update end of 2021	Status
3.3	Project portfolio	Though SAIs have taken on board the advice and proposals of their Peer Teams, the sustainability of their new strategic management capacity will depend on follow-up support in Phase 2 and at least one further round of medium-term planning.	Yes	Agree. This will be incorporated in phase 2 project plans and agreements.	No further actions.	NA	NA		Closed
3.4	SAI Partner engagement / PSGs	Project Support Groups in which all donors and potential donors are willing to meet quarterly with the SAI do not suit the political realities or SAI strategies for dealing with external stakeholders in some countries, and alternative means should then be found to ensure regular transparent coordination (see recommendation in the report on	Yes	Agree. Alternatives are bilateral meetings, or meetings organized by the provider of support if acceptable for the SAI.	No further actions.	NA	NA		Closed

No	Topic	Recommendation	Accepted - yes, partly or no	Response	Actions	Responsible	Completion target (quarter)	Progress update end of 2021	Status
		Component 1, and in section 6.2 below).							Closed
3.5	SAI Partner engagement / PSGs	Meetings with development partners (DPs) could also be arranged ad hoc when the SAI has something to present, such as a new Strategic Plan, mid-term review or project proposal.	Yes	Agree. But such flexibility must not lead to little interaction in the PSG or with DPs. When meetings are not set regularly, there is a risk of lack of continuity and progress. The SAIs are often operating a lot ad-hoc in general and with limited implementation abilities.	No further actions.	NA	NA		Closed
3.6	Gender, diversity, inclusion	The importance of gender equality should be advocated with emphasis. If this is controversial in countries having contrary cultural traditions it will need to be advanced with care and awareness of potential reactions. Performance indicators need to be defined more precisely and applied consistently.	Yes	Agree.	a) Support to SAI gender actions and audits to be developed as a part of the phase 2 programme, to be considered by each of the country projects. B) Indicator for gender and inclusion to be developed, to be considered in new projects.	PAP-APP programme team	Q4 2021	a) Done b) Done	Closed

No	Topic	Recommendation	Accepted - yes, partly or no	Response	Actions	Responsible	Completion target (quarter)	Progress update end of 2021	Status
3.7	Project management	Monitoring of PAP-APP projects may be integrated with monitoring of SAI strategic and operational plans, as recommended for Phase 2 projects, to consolidate SAI ownership and save administrative time.	Yes	Agree. This is set clearly as a principle for phase 2 projects in the programme document.	No further actions.	NA	NA		Closed
3.8	Project management	In future partnership agreements the division of roles and responsibilities should be clearly spelt out together with business procedures.	Yes	Agree. This is to be incorporated in the phase 2 partnership agreement between IDI, AFROSASI-E and CREEFIAF. In country projects, this can be set in a project management routines. For a new round of GCP Tier 2, this can be done in new partnership agreements.	a) To be set in phase 2 partnership agreement. B) To be clarified in new country projects where needed	PAP-APP programme team	Q4 2021	a) Done b) Done	Closed
3.9	Project management	The partners should look further into the reasons for underspending and learn the lessons for Phase 2.	No	Disagree. This has been analyzed in the report for 2019.	NA	NA	NA		Closed

No	Topic	Recommendation	Accepted - yes, partly or no	Response	Actions	Responsible	Completion target (quarter)	Progress update end of 2021	Status
3.11	Project partners	As auditors are not experts in capacity building, strategic planning and organisational development the SAIs need also that kind of support and advice from experts in these areas.	Yes	Agree, but this recommendation does seem to not take into account that personell and peers with such experiences were recruited and mobilized. Building competencies in these areas is prioritized in the phase 2 programmme.	No further actions.	NA	NA		Closed
3.12	Project design	Distance communication technology should be extensively used also in Phase 2 in line with the global response to climate change.	Yes	Agree. This should be prioritized in phase 2 projects, but there may be varying degrees of doing this. Phase 2 programme could share ways of doing this between projects.	1) Consider enhanced use of and support to ict-tools in phase 2 projects 2) Prepare the PAP-APP SAIs for benefitting from INTOSAI funding for ict through covid-19	Each country project manager	Q4 2021	a) Done b) Done for several of the SAIs	Closed
3.13	Project staffing	If possible, the IDI Bilateral Support Unit should be expanded to allow country specialisation of its advisers.	Partly	Partly agree, but it should also have considered AFROSAI-E and CREFIAF. Country specialization is important. In PAP-APP this has been embedded in how managers are responsible for a limited number of country projects over years. Further country and	1) Plan staffing of new projects in a way giving time for project managers to build country and context specialization, and integrate this in project	Bilateral Support manager	Q2 2021	1) Done	Closed

No	Topic	Recommendation	Accepted - yes, partly or no	Response	Actions	Responsible	Completion target (quarter)	Progress update end of 2021	Status
				context understanding could be developed more systematically.	activities and training of peers				

Appendix V: Financial report Phase 1 programme 2021

See separate file

Appendix VI: Financial report Phase 2 programme 2021

See separate file