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A Partnership of IDI, AFROSAI-E and CREFIAP

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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 Accéléré pour l'Appui 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

1 Background: The 2nd tier of the Global Call for Proposal is a call for more effective action by the INTOSAI community

The Global Call for Proposals (GCP) is 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. GCP is under the INTOSAI-Donor Steering Committee.

The 2nd Tier of the GCP involves more intensive support to a small group of the most challenged SAIs that struggle with developing strategic capacity development programs, particularly SAIs in politically unstable or fragile and conflict environments.

The overarching purpose of the implementation of the GCP is sustainable improvement in SAI performance. With improved capacity and performance, the SAIs are expected to contribute to greater accountability, transparency and governance in their countries, and ultimately make a difference in the lives of citizens.

SAIs can make significant contributions towards the achievement of the SDGs, through their audits, by confirming that controls are operating effectively, identifying waste, and suggesting ways in which public sector entities can improve their service delivery to citizens. Building on the lessons from earlier development initiatives, such as the Millennium Development Goals, INTOSAI has recognized that delivering on the SDGs will require more attention to effectiveness and efficiency by governments, as well as greater accountability and transparency to meet the growing expectations of citizens, and that SAIs will have a critical role in doing so. Strengthening of the SAI itself is recognized by Goal 16 of the SDGs¹, which the UN General Assembly adopted on 25 September 2015 under the 2030 Agenda for Sustainable Development.

The support provided to the targeted SAIs selected in the GCP Tier 2 is expected to address all main challenges of the SAI. There should be a high focus on delivery of support through long term partnerships between the targeted SAI, donors and providers of support from the INTOSAI community.

Worldwide experiences of SAI capacity development show that peer-to-peer cooperation can both ensure highly qualified and relevant advices, as well as ensure a trustful and sustainable relationship between SAI employees and advisors. The INTOSAI community organizations, the IDI, AFROSAI-E and CREFIAF, have collectively wide experience and access to resources in almost all areas of SAI development. The organizations also have previous experience of working with the selected SAIs, as well as ongoing initiatives with some of these SAIs.

¹ SDG 16 aims at promoting peaceful and inclusive societies for sustainable development, providing access to justice for all, and building effective, accountable and inclusive institutions at all levels. It envisages this will be achieved mainly by substantially reducing corruption and bribery in all their forms; developing effective, accountable and transparent institutions at all levels; and ensuring public access to information and protecting fundamental freedoms, in accordance with national legislation and international agreements.

Against this backdrop and given the respective and complementary roles of AFROSAI-E, CREFIAF and IDI, the three organizations have decided to join forces and create synergies in a common programme for supporting the SAIs selected in the GCP Tier 2 initiative.

In January 2018, the IDI, AFROSAI-E and CREFIAF agreed an MoU for five years (2018-2023) to work collectively with the GCP Tier 2 SAIs (see appendix 1). A partnership agreement was also agreed, which establishes a joint programme, a result framework and the main steering mechanisms for 2018 and 2019 (see appendix 2).

In June 2018, the Steering Committee of the programme decided to change the name of the programme to the “PAP-APP programme” based on the French – “Partenariat Accélééré pour l'Appui des Pairs” (PAP) and the English “Accelerated Peer-Support Partnership” (APP). The previous name, “Global Call for Proposals Tier 2 INTOSAI Providers Programme”, was long and created some confusion with the role of the INTOSAI Donor Secretariat. The new name highlights the peer-support and partnership approach of the programme. “Accelerated” is meant to capture the special, more intensive nature of the support.

This Programme document outlines the how the support is to be provided to the SAIs, including long-term targets, principles of engagement, implementation strategy, budget overview and staffing. The programme document serves as a joint document for both the PAP-APP partners and the financial donor(s) to the programme.

2 Current status and needs of the SAIs

After a selection process led by the INTOSAI-Donor Steering Committee, nine SAIs have been selected to be a part of the GCP Tier 2 effort: Democratic Republic of the Congo (DRC), Madagascar, Guinea, Togo and Niger (French speaking, CREFIAF members), and Eritrea, Zimbabwe, Sierra Leone and Gambia (English speaking, AFROSAI-E members).

An analysis of the data collected through the 2017 INTOSAI Global Survey shows that the SAIs are facing challenges in several areas:

- **Legal framework and independence:** Most of the SAIs, irrespective of their model (Parliamentary or Court Model), are facing challenges in terms of financial independence and have reported frequent interference of the executive in the management of the Office.
- **Internal governance:** All the SAIs but two, have developed strategic plans and operational plans. However, several reported that their operational plans are not based on their strategic plans, which shows a lack of alignment of the Strategic Planning and Implementation Processes.
- **Audit quality and reporting:** The SAIs are characterized by a broad mandate, but a low coverage of their audit mandate. Only two SAIs meet the benchmark for auditing at least 75% of the financial statements submitted to the SAI. The coverage is lower when it comes to compliance auditing and particularly performance audits where no SAI meets the benchmark of conducting at least 10 performance audits in the last three years. There is also a limited coverage in terms of jurisdictional decisions for the SAIs who have the mandate to carry out such activities. For instance, in 2016, one SAI has judged only 18 accounts out of the 130 accounts that were received. The quality of the audits are undermined by the absence of quality assurance mechanisms in most of the SAIs, although a majority of the SAIs reported to have adopted a methodology consistent with the level 3 ISSAIs in compliance, financial and performance auditing. They also reported to have established quality control processes within the SAI.
- **Communication and stakeholder management:** Stakeholder communication and engagement appears to be an area where the SAIs also face challenges. There is a lack of communication policy and the SAIs, except one, don't consistently engage with their stakeholders either to present reports or to follow-up on the implementation of audit recommendations.

In addition, the SAIs are operating in challenging political and economic contexts:

- **Political environment:** About half of the countries are regarded as “Not free” by the Freedom House ranking of political and civil rights (2016).² This means many SAIs have a challenging political environment which limit the possibility for SAI reform and capacity development.

² See data at www.freedomhouse.org Freedom House scoring of 1-7 where a country or territory is assigned two ratings (7 to 1)—one for political rights and one for civil liberties. 1 = most free and 7 = least free. The average of a country's or territory's political rights and civil liberties ratings is called the Freedom Rating, and it is this figure that determines the status of Free/F (1.0 to 2.5), Partly Free/PF (3.0 to 5.0), or Not Free/NF (5.5 to 7.0).

- **Economic and social development:** All countries are categorized as Least developed countries (LDCs)³. These are low-income countries confronting severe structural impediments to sustainable development. They are highly vulnerable to economic and environmental shocks and have low levels of human assets. This means the country capacity for reform is limited.
- **PFM-performance:** All countries are scoring low on corruption and PFM as measured by PEFA or the Open Budget Index. Sierra Leone and Zimbabwe have a more developed PFM-environment and scores higher on SAI-related indicators than the other countries.
- **Security:** Most of the countries have a medium security risk⁴. This means caution needs to be taken, but it is possible to conduct support activities in the country without extensive security arrangements.

³ UN categorization. The Least Developed Countries (LDCs) is a list of the countries that, according to the United Nations, exhibit the lowest indicators of socioeconomic development, with the lowest Human Development Index ratings of all countries in the world.

⁴ International SOS Global Security risk rating, 2016.

3 Objective, time frames and result framework

3.1 Overall objective

The programme's overall objective is to: *Empower SAIs in politically unstable and challenging environments 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 ISSAI 12.*

ISSAI 12⁵ states that the extent to which a SAI is able to make a difference to the lives of citizens depends on the SAI:

- Strengthening the accountability, transparency and integrity of government and public sector entities
- Demonstrating ongoing relevance to citizens, Parliament and other stakeholders
- Being a model organisation through leading by example

3.2 Time frame and phased approach

The time frame for successful institutional development in post conflict countries is at least ten to twenty years.⁶ The time-frame for the programme is therefore proposed to be five years with a possible extension of five more years. Given the challenging situation of the SAIs, sustainable change is not likely in any shorter time frame. This is also in line with the principle of continuity and presence and lessons learned of capacity development in fragile states.

The programme is planned to be organized in two phases:

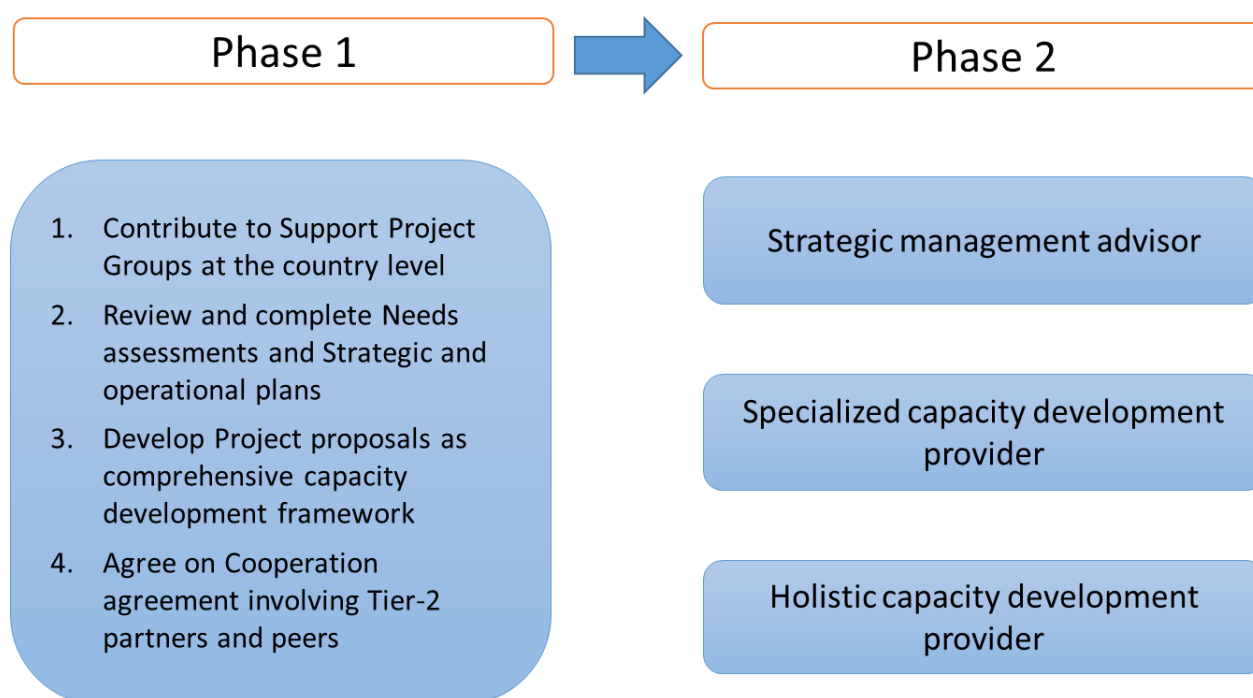
- **A Phase 1** of two years to clarify strategic priorities and operational plans, and establish long-term project proposals for all SAIs. For each SAI, the planning activities will have a duration of 1-2 years depending on the current situation and existing plans. In this phase, it will also be clarified to what extent the SAIs would request for and need long-term capacity development support by the PAP-APP Partners.
- **A Phase 2** of several years where the Tier 2 Partners will consider offering different models of engagement depending on the request for such support and the resources available to provide the support. Given the need for long term scaled up support for several SAIs and the time it takes to build trust and understanding, the partners seek to be prepared to support SAIs also for the Phase 2. The partners will especially seek to offer to engage as an advisor in strategic management and capacity development. This is because the SAIs are likely to need a partner that is familiar of the strategic plans developed and has the INTOSAI network to help the SAIs in their efforts to implement their strategic plans.

The model in Figure 1 illustrates the phased approach and the key elements in each phase (described more in detail in chapter 5).

⁵ <http://www.intosai.org/issai-executive-summaries/view/article/issai-12-the-value-and-benefits-of-supreme-audit-institutions-making-a-difference-to-the-liv.html>

⁶ World Development Report 2011

Figure 1 Overview of phases of support



3.3 Result framework

When setting the result framework for the programme, the following structure has been applied:

- Some general SAI outcomes in terms of value and benefits of SAIs are set. These outcomes are from some the SAI domains as defined by the SAI Strategic Management Framework and the SAI PMF (see chapter 4). These outcomes are expected to be key outcomes for all SAIs and not depending on the strategic priorities of each SAI. Still, the expected outcomes and outputs will have to be individual for each SAI where the Partners are involved, depending on the phase, length and the scope of engagement.
- For each SAI outcome, some selected outputs are listed as they are assumed to be relevant for most SAIs. Not all of these outputs may be chosen by each SAI and agreed in the individual Cooperation agreements. However, for Phase 1 relevant strategic and operational plans are outputs expected in all SAIs, as well as comprehensive plans and project proposals for external financial and human support to implement the strategic plan. For both Phase 1 and 2, policies and action related to gender, inclusiveness and diversity are included as a cross-cutting issue.
- Selected SAI PMF indicators will be used to measure progress. In Phase 1, a target is to ensure all SAIs are at level 2 as defined by the SAI-3 indicator “Strategic Planning Cycle”. Level 2 is the so-called “Development level”. Generally the “Development level” means that the feature exists and the SAI has begun developing and implementing relevant strategies and policies, but these are not complete and are not regularly implemented. For example, the SAI may have a strategic and development action plan, a human resource strategy and a communications strategy. However, if these are weak

and/or only partially implemented, this will be reflected in the score. See appendix 3 for a list of the SAI PMF indicators.

- To measure progress annually, targets for the percentage of completed plans are set for Phase 1. For the Phase 2, targets will be set individually for each SAI for several years depending on the areas of support. It will be tried to establish a baseline for these indicators for the programme as a whole using the work on needs assessment with the SAIs in the Phase 1.
- The measuring of progress will be done through the annual reporting of SAI level Projects aggregated to the Annual Programme Report. It will be tried to use the data produced by the SAIs as much as possible, and link it to the SAI Performance report. To have more in-depth data on progress for the SAI PMF indicators, the partners will offer to assist the SAI to form a joint team to assess progress, typically after a 3-year period. This can be done jointly or individually for the SAIs.
- External evaluations will also be carried out regularly in the programme. The first will be carried out by the end of Phase 1.

Table 1 and Table 2 list the proposed main SAI outcomes, outputs, indicators and targets to be used in the programme. Please note that the outcome related to strategic management of the SAIs are relevant for both phases as it is regarded as a key precondition for a stronger SAI. It should still be underlined that other outcomes in terms of audit results and SAI impact are regarded as the ultimate and higher-level outcomes of the programme.

Table 1 Phase 1 results framework

SAI outcome	Expected outputs	Indicators of goal achievement	Targets
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 <i>Strategic Planning Cycle</i>	Level 2 as an average by the end of 2019
		% of SAIs having a new or updated needs based strategic plan	80 % by the end of 2019 ⁷
	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	80 % by the end of 2019 ⁸

⁷ This is equal to five of seven SAIs, assuming that seven SAIs need to update their strategic plan and all will be a part of the programme. The target has to be reviewed when it is clear how many of the Tier 2 SAIs the Partners will be involved in supporting and the need for new plans. This is expected to be clear in mid-2018.

⁸ This is equal to seven of nine SAIs, assuming that nine SAIs need to update their operational plan and all will be a part of the programme.

SAI outcome	Expected outputs	Indicators of goal achievement	Targets
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	80 % by the end of 2019 ⁹
	b. SAIs have dedicated staff and responsibility for coordination of external support	% of SAIs having comprehensive support agreements starting in 2020	60 % by the end of 2019 ¹⁰
	c. Funding and cooperation agreements established to meet the needs of the Strategic plan implementation document		
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	80 % by the end of 2019 ¹¹
		Female representation in the SAI strategic planning team equal to or higher than the proportion of female employees in the SAI	80 % of the partner-SAIs ¹²

Table 2 Phase 2 results framework (tentative)

SAI outcome	Outputs to be considered	Indicator of goal achievement	Targets
1. Strengthened SAIs strategic management	a. Operational plans are developed on an annual basis 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 b. SAIs internal reports showing execution and monitoring of operational plans	SAI-PMF SAI-3 <i>Strategic Planning Cycle</i>	To be set in the beginning of Phase 2

⁹ This is equal to seven of nine SAIs, assuming that nine SAIs will be a part of the programme.

¹⁰ This is equal to five of nine SAIs, assuming that nine SAIs will be a part of the programme.

¹¹ This is equal to seven of nine SAIs, assuming that nine SAIs will be a part of the programme.

¹² This is equal to seven of nine SAIs, assuming that nine SAIs will be a part of the programme.

SAI outcome	Outputs to be considered	Indicator of goal achievement	Targets
	c. SAI Performance reports showing implementation of Strategic plan		
3. Core audits and jurisdictional controls completed and reported, improved quality and coverage	a. Overall audit plans set annually b. Annual audit of financial statement c. Annual jurisdictional control d. Compliance audits e. Performance audits	SAI PMF SAI-7 <i>Overall Audit Planning</i> SAI-8 <i>Audit Coverage</i> SAI-11 <i>Financial Audit Results</i> SAI-14 <i>Performance Audit Results</i> SAI-17 <i>Compliance Audit Results</i> SAI-20 <i>Results of Jurisdictional Controls</i>	To be set in the beginning of Phase 2
4. SAIs engage with stakeholders to communicate and follow-up on audit results	a. SAIs have dedicated staff and responsibility for communication b. SAI Communication routines c. Summary presentations of audit findings and SAI Performance report for various stakeholders published broadly d. Press briefings or Dissemination workshops with stakeholders	SAI PMF SAI-24 <i>Communication with the Legislature, Executive and Judiciary</i>	To be set in the beginning of Phase 2
5. SAIs progress towards greater independence	a. Updated legal framework providing for improved independence b. Implementation of legal framework in key areas	SAI PMF SAI-1 <i>Independence of the SAI</i>	To be set in the beginning of Phase 2
6. SAIs lead by example	a. Codes of ethics are developed, shared and implemented b. Gender, diversity and inclusiveness is a part of the office policy and implemented in practice	SAI PMF SAI-4 <i>Organizational Control Environment</i> % female representation in programme activities	To be set in the beginning of Phase 2

In addition to the six outcomes defined in Table 2 for the Phase 2, several other areas of SAI development are relevant for support through the programme. These areas will be considered individually for the SAIs depending on their needs and strategic priorities. The following areas represent such more individual set outcomes:

1. Professional development
2. Management development
3. Internal core management systems (internal control, quality control, quality assurance) are put in place
4. Support services

3.4 Beneficiaries and effect on the INTOSAI capacity for support to SAIs

Beneficiaries can be defined as individuals involved in and benefitting directly from programme activities. The programme is expected to involve a large part of SAI staff in the activities in Phase 1, to ensure commitment to change and strategic priorities. All SAI staff can therefore be regarded as the potential number of SAI staff beneficiaries in the programme. However, the number of staff involved will vary depending on the type of activities agreed with the SAIs. The number of SAI staff involved in programme activities will be shown in the annual programme report. In Phase 2, the number of beneficiaries of the programme will depend on the number of SAIs being supported and the role of the PAP-APP partners.

Table 3 shows approximate numbers of staff in the Tier 2 SAIs based on the numbers reported in the Global Stocktaking report 2017. Some data are missing and the figures must be regarded as indicative.

Table 3 Number of staff in the Tier 2 SAIs

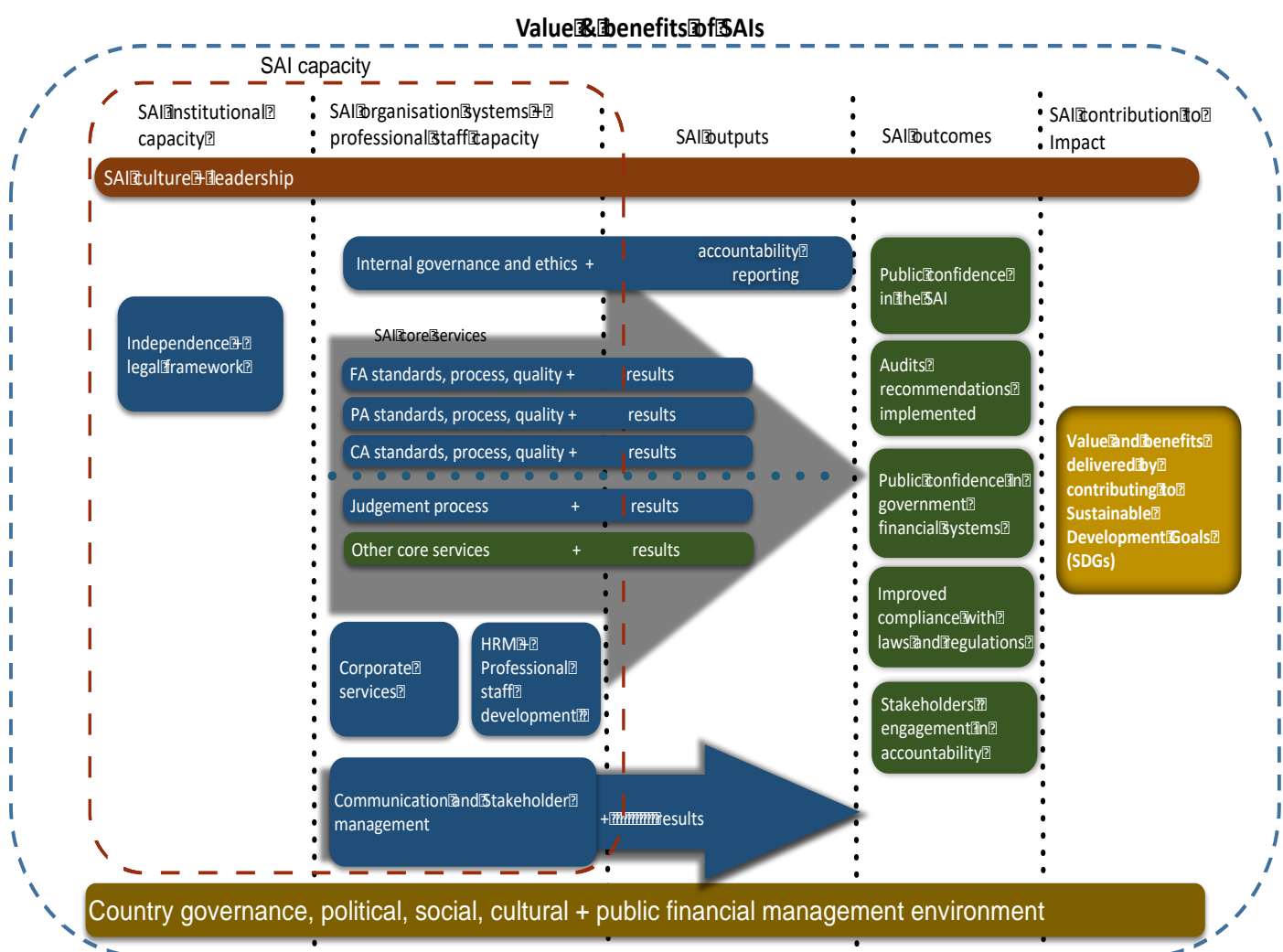
SAI	Staff total	Men	Female	% Female	Staff involved in audits
Democratic Republic of Congo	288	NA	NA	NA	130
Eritrea	93	70	23	25 %	NA
Gambia	68	42	26	38 %	50 (32 M, 18 F)
Guinea	31	27	4	13 %	NA
Madagascar	102	56	46	45 %	22 (11 M, 11 F)
Niger	82				65
Sierra Leone	179	135	44	25 %	105 (84 M, 21 F)
Togo	45	38	7	16 %	NA
Zimbabwe	258	NA	NA	25 %	218
Totals	1146				
Average	127			27 %	

In addition to SAI staff beneficiaries, the programme is expected to lead to increased capacity of both IDI, AFROSAI-E and CREFIAF to support SAIs holistically and in challenging contexts. This is important for strengthening of the INTOSAI-based capacity to strengthen SAIs.

4 Key principles for supporting the SAIs and enable sustainable change

Sustainable change is dependent on improvements of several interrelated processes in the SAI. The SAI Strategic Management Framework (SSMF) represents one framework of what elements in a SAI are key for performance (see Figure 2). The SSMF is an alignment of IDI's capacity development framework and the SAI Performance Measurement Framework (SAI PMF). SSMF describes the value chain through which an SAI delivers value and benefits and the SAI environment that influences this value chain.

Figure 2 The SAI Strategic Management Framework



The SSMF provides a holistic view of the internal components influencing SAI Performance over time and group them into six domains: Independence and legal framework (A); Internal governance and ethics (B); Audit quality and reporting (C), which covers financial, performance and compliance audit, as well as jurisdictional control wherever applicable;

Financial management, assets and support services (D); Human resources and training (E); and Communication and stakeholder management (F).

The framework forms the basis under which any attempt to improve SAI performance can be built, and can be measured using the SAI PMF. The SAI PMF, which consists of a set of measurable indicators and a qualitative report, is a tool for improving strategic management and assessing performance improvements in relation to the domains identified in the SSMF.

Any attempt to create sustainable change in the most challenged SAIs requires more than a framework and tools. It should also be based on key principles that could ensure ownership by the beneficiary of the support and build on the strengths of all the providers.

In the case of Tier 2 SAIs, the following principles seems key for providing support:

1. SAI-led process towards ISSAI compliance
2. Holistic and change oriented approach using the SAI Strategic Management Framework
3. Presence and continuity
4. Peer-to-peer support by experienced resource persons
5. Flexibility and continuous learning
6. Synergies with existing regional programs and resources
7. Active coordination with development partners and alignment with the INTOSAI Donor Cooperation Tier 2 structures
8. Promote gender balance, diversity and inclusiveness

Appendix 4 presents some research findings on how SAIs can change and improve performance, and some lessons learned of capacity development in fragile states. These assumptions can be seen as the theory of change underlying the programme, and are used for setting the principles for supporting the most challenged SAIs.

4.1 SAI-led process towards ISSAI compliance

The Tier 2 support shall take its starting point from SAI needs and preconditions. We are colleagues and discussion partners that base our interventions on the needs and opportunities expressed by our partners, rather than coming in with predefined solutions and approaches.¹³ Such an approach is assumed to enhance ownership and sustainability. Also, it should ensure necessary adjustments to the local context and enable the PAP-APP Partners to “make no harm” in a fragile context.

The PAP-APP Partners’ support activities should be in line with the existing plans of the partner-SAI. If the SAI does not have an updated needs assessment and strategic plan, the PAP-APP Partners will first support the SAI in developing this. The SAI PMF tool is a useful resource for this process. In some contexts, it will be considered to recommend a light form of needs assessment and use a simple format for the strategic plan adopted to the capacity of the partner-SAI.

The ISSAIs constitute the best practice for how SAIs should conduct their audit work and serve as guidelines for identifying areas relevant for support. However, in supporting SAIs in

¹³ See also Williamson, T. (2015) Change in challenging contexts. How does it happen? ODI report.

particularly challenged countries, it is important to take a phased approach to ISSAI implementation. Similarly, it is important to develop a critical mass of staff that are able to use the ISSAIs and obtain both an understanding and commitment of top management to gradual ISSAI implementation.

4.2 Holistic and change oriented approach based on the SAI Strategic Management Framework

The PAP-APP Partners promotes a holistic approach to capacity development of SAIs. The SAI Strategic Management Framework defines major domains of a SAI which influence its performance. A cooperation will not necessarily involve support covering all domains, but the framework is a fundament for discussions on which capacities of a SAI that must be considered and strengthened.

What type of support activities are chosen for each SAI, should be based on what is assumed to create change in the specific context by the respective SAI. How the cooperation can contribute to change, and which preconditions must be in place to achieve these goals, must be laid out. The SAI Strategic Management framework can be used to develop a theory of change for the support activities. A theory of change is a description of how and why a desired change is expected to happen in a particular context. It is a mapping exercise, where the starting point is the desired long-term goals and then working back from these to identify all the conditions (outcomes) that must be in place for the goals to occur, including how these conditions relate to one another causally.

Close dialogue with the partner SAI is necessary to determine which preconditions must be in place in order to bring about change. These parameters may include factors that our partners exert some control over, but also factors that fall outside the sphere that a SAI (at least in the short to intermediate time) can influence, such as the legal framework. The PAP-APP Partners will provide support in areas where it has reasonable assurances that improvements in SAI outcomes will take place. Nevertheless, as organizations for all SAIs in developing countries, the PAP-APP Partners will be willing to support SAIs in a non-conducive political environment where major improvements only can be expected in the long run. In unpromising environments with very limited national support for strengthening of the SAI, the support of the PAP-APP Partners may be directed towards empowerment of the SAI leadership, to believe in reform success, create national awareness of the potential role of the SAI, mobilize support of partners and create a momentum for change. The SAI can develop partnerships with the donor community in its country, civil society, media and academia, but of course most importantly with parliamentarians and political parties. In addition to creating partnerships, a strategy for SAIs in unpromising environments is also to carry out audits strategically which clearly show the value and benefits of the SAI, such as in areas of service delivery. A support strategy of the PAP-APP Partners could be to strengthen professional and organizational capacities of the SAI where these can lead to audits raising the respect of the SAI and increasing the prospects for reform.

Often capacity development interventions can be linked to the execution and reporting of concrete audits. This means providing support for tasks that are part of our partners' core activities. Completion of audits could ensure “quick wins” in the cooperation and thereby contribute to the achievement of significant longer-term capacity changes.

4.3 Presence and continuity

In particularly challenged countries, a high degree of sensitivity of the local conditions is required. Presence and continuity are important for establishing the necessary trust, developing good organisational and cultural knowledge, gaining insight into political and economic contexts, and enhancing our relevance as partner. For the PAP-APP Partners the general rule is the use of short-term resource persons and frequent contact through e-mail and phone, but long-term deployments can also be considered. The degree of the PAP-APP Partners' presence must be assessed case-by-case considering the needs of the SAI, financial and human resources available and what type of support which will ensure sustainable improvements of the SAI.

4.4 Peer-to-peer support by experienced resource persons

Resource persons selected by the PAP-APP Partners need to have strong personal as well as professional competencies. SAI employees shall generally staff the projects. The PAP-APP Partners will seek to utilize people and SAIs with experience from similar environments and challenges as the partner-SAI is having. Consultants can also be used as resource persons, if qualified peers are not available.

In the modalities of support, and in line with the approach of the PAP-APP Partners global and regional programmes, emphasis should be put on combining theoretical knowledge with practical experience. "On the job-training" and mentoring on audits are important mechanisms here. Building personal relationships and mutual trust is a success factor and must be given priority.

4.5 Flexibility and continuous learning

The principle of flexibility is relevant in several ways. Firstly, the PAP-APP Partners are flexible in terms of what areas the SAI priorities for capacity development support. Secondly, the PAP-APP Partners take a flexible approach to how global public goods and the PAP-APP Partners material are used in the specific context of the SAI. Work will be done to adapt the material to the local context and take a phased approach to the strengthening of the SAI.

Thirdly, the PAP-APP Partners are flexible to adjustment of plans, reflecting the PAP-APP Partners' commitment to continuous learning in partnerships and the evolving conditions facing the SAI. Still, the PAP-APP Partners stress that agreements and plans should be used actively during implementation. That is how needs for changes can be identified at an early process. Also, by having clear expectations to the partner for using plans, the ownership of the partner is taken seriously. To enable annual learning in a more long-term support programme, the design of the support shall group expected outputs and activities into discrete steps that can be taken and evaluated.

4.6 Synergies with existing regional programs and resources

Several of the Tier 2 SAIs already take part in regional programmes and use regional resources. In several cases, extra support to participation in global/regional programmes may be an effective way of providing support for the Tier 2 SAIs, in addition to tailor made

support initiatives. Synergies with the PAP-APP Partners' global/regional programmes will be sought, in terms of utilization of material and resource persons.

4.7 Active coordination with development partners and alignment with the INTOSAI Donor Cooperation Tier 2 structures

A number of different actors in international development assistance are supporting SAIs, PFM-improvements and anti-corruption work. This gives a need for harmonization and coordination. The PAP-APP Partners' support projects shall be carried out in close interaction with other partners, donors and relevant actors in the partner country to ensure a coordinated effort in the particular context.¹⁴

To maximize the value of the support, the PAP-APP Partners will seek partnerships with financial donors and other technical providers of support. These partners may have comparative advantages which could complement the PAP-APP Partners support, for instance ability to be physically present in the country over time or stronger qualifications in organizational development in the cultural context.

For the Tier 2 SAIs, country level Project Support Groups will be initiated by the INTOSAI Donor Secretariat. The PSGs are meant to meet four times a year and be a platform where all the stakeholders involved in providing support to the SAIs can interact and coordinate their actions.

As a result, the PAP-APP Partners will consistently seek to align their work at the SAI level with the activities of the project support groups established by the INTOSAI Donor Secretariat to support the Tier 2 SAIs.

4.8 Promote gender balance, diversity and inclusiveness

Gender has long been a priority issue in development support. Gender equality has been strongly linked to improvements in justice and equity in society, as well as improvements in economic development. With the Sustainable Development Goals, inclusiveness in general has become a high priority.

The SAIs generally aim to lead by example, and this could also be linked to gender, diversity and inclusiveness. SAIs with a good gender balance are more likely to utilize the full potential of a country's workforce, which leads to better productivity and value for society. A more diverse work force and inclusiveness is also more likely to understand and respond to the interests of all citizens, leading to more relevant and valuable contributions from audit to citizens.

As a result, the PAP-APP Partners will strive to promote gender awareness, diversity and inclusiveness in the interaction with the SAIs. This may take various forms, from ensuring female participation in the activities, to supporting organizational changes necessary for gender awareness and encouraging gender, diversity and inclusiveness to be addressed in the strategic planning process as well as the strategic plan itself.

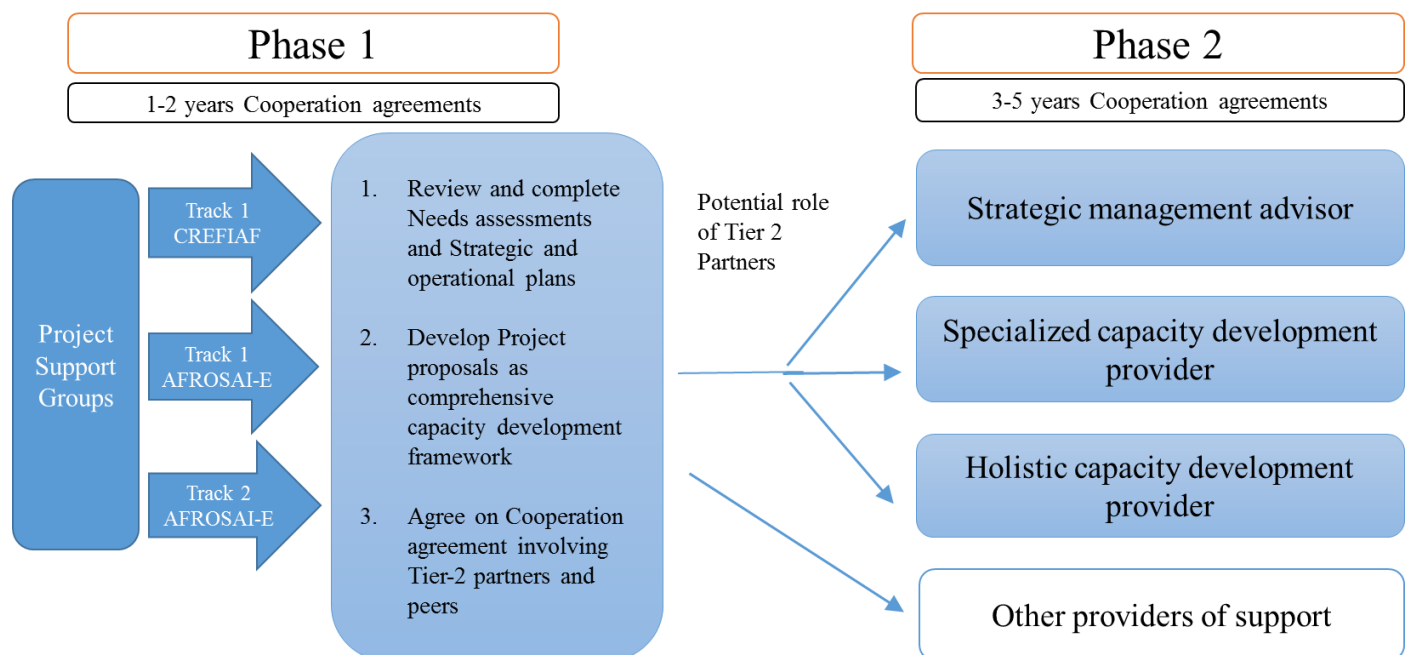
¹⁴ All projects will be entered in the SAI Capacity Development Database (<http://intosaidonor.org/sai-capacity-database/>)

5 Implementation strategy

5.1 Different phases and tracks of support to the SAIs

As described in chapter 2, the programme is planned in two phases (Phase 1 and Phase 2). For the Phase 1 the support to the Tier 2 SAIs is planned with different tracks as the SAIs have a different starting point. Figure 3 illustrates the main roles, periods and time-frames for the engagements.

Figure 3 Implementation strategy



When setting the different tracks of support for the Phase 1, the groups proposed by the GCP Tier 2 Implementation Roadmap have been the starting point. This roadmap suggests the SAIs to be grouped mainly related to whether the SAI have needs assessment and strategic and operational plans to be used for scaled up support. When deciding the tracks, language has also been taken into account. Support activities are assumed to be challenging if not done separately for English speaking and French speaking SAIs.

Based on the available info, the SAIs in Tier 2 are planned with the following tracks:

- Track 1 CREFIAP: DRC, Niger, Guinea, Togo, Madagascar
- Track 1 AFROSAI-E: Gambia, Eritrea
- Track 2 AFROSAI-E: Zimbabwe and Sierra Leone

The SAIs in track 1 need to clarify their strategic and operational plans to be able to get scaled up support. Some SAIs in track 1 are at a more basic level in a sense that they don't have strategic plans and operational plans to build on. They are also facing important challenges in terms of strengthening the timeliness and quality of the result of their core processes (audit practice and jurisdictional function). Other SAIs in track 1 have a strategic plan, but it is assumed to need revision and alignment with the operational planning.

SAIs in track 1 also need support in setting up organizational processes that will lead to improvement in their performance or showcase their value and benefits to their stakeholders, such as a communication and stakeholder management process.

SAIs in track 2 appear to have most of the strategic management processes in place and are ready for scaled up support. The SAIs in track 2 are also receiving support from INTOSAI providers already,¹⁵ and the involvement of the PAP-APP Partners may not be demanded for the Phase 1.

As indicated in Figure 3, the Project Support Groups are a first step in the Phase 1. In these country level groups, it will be decided which of the Tier 2 SAIs that the PAP-APP Partners will be asked to support. It may be all nine SAIs, but it may also be less. For planning purposes, it has been assumed that the PAP-APP Partners will be asked to be involved in support to all 9 SAIs. However, this will have to be reconsidered and plans possibly adjusted during the first half of 2018.

After Phase 1 the PAP-APP Partners will consider different models of engagement with the Tier 2 SAIs depending on their requests, needs and the available resources. This must also be considered in the Project Groups at the country level where Development Partners, the SAI and other providers of support are represented.

In Phase 2, the PAP-APP partners can be involved in different roles. For some it could be substantial involvement as a holistic capacity development manager, or for others be more limited involved in support of strategic priorities in addition to being a strategic advisor. For some SAIs it will be possible to mobilize other providers of support who will mainly support in the implementation of the strategic priorities clarified in the Phase 1. The various models of engagement are described more in detail in the following chapters.

The role of the INTOSAI Donor Secretariat operating on a mandate of the INTOSAI Donor-Committee and the PAP-APP partners will have to be separated. While the PAP-APP partners are providing support to capacity development of the SAIs, the IDS/IDC will be responsible for mobilizing support and matching providers of support.

5.2 Phase 1 processes, milestones and activities

The table below lists the processes and milestones set for Phase 1. The activities leading up to these milestones are described more in detail in the following chapters.

Process and milestone	Date
Process A: Establish programme capacity	
<i>M1 Basic programme capacity established</i>	<i>01.07.2018</i>
Process B: Establish SAI level Cooperation agreements and Peer project teams for the Phase 1	
<i>M2 Cooperation agreements established with interested Tier 2 SAIs and Peer project teams established</i>	<i>01.10.2018</i>

¹⁵ SAI Sweden has a partnership agreement with SAI Zimbabwe for 2017-2019 and SAI Norway entered into an MoU with SAI Sierra Leone in 2016.

Process and milestone	Date
Process C: Phase 1 Track 1 CREFIAF SAIs - Support to strategic and operational planning for long-term scaled up support	
M3 <i>All cooperating SAIs in CREFIAF have strategic and operational plans and agreements of external support</i>	01.12.2019
Process D: Phase 1 Track 1 AFROSAI-E SAIs - Support to strategic and operational planning for long-term scaled up support	
M4 <i>All track 1 SAIs in AFROSAI-E have strategic and operational plans and agreements of external support</i>	01.12.2019
Process E: Phase 1 Track 2 AFROSAI-E SAIs - Support to operational planning for long-term scaled up support	
M5 <i>All track 2 SAIs in AFROSAI-E have strategic and operational plans and agreements of external support</i>	31.12.2019

A: Establishing programme management capacity

Several activities should be carried out to establish sufficient programme capacity. These activities are planned mainly to be carried out during the first half of 2018:

- Finalize a MoU and Partnership agreement of IDI, AFROSAI-E and CREFIAF
- Establish sufficient funding for 2018-19 Phase 1
- Establish basic programme functions: set routines for coordination, monitoring, reporting, logistics and finance
- Mobilize personnel in each Partner of the Programme, through recruitments and reallocation of staff
- Establish sufficient communication facilities in CREFIAF for programme and project coordination
- Map potential peer resources and make agreements with resources persons partners
- Develop programme learning material and templates
- Training of programme managers, coordinators and resource persons

B: Establish SAI level Cooperation agreements and Peer project teams

To clarify which SAIs the PAP-APP Partners will work with and establish contact with the SAIs, several activities will be carried out during 2018:

- Coordinate with IDC and participate in IDC-initiated activities generally for the Tier 2 SAIs
- Participate in Project Support Groups
- Develop and sign Phase 1 Cooperation agreements with interested and relevant SAIs, in combination with creating top management awareness of strategic planning, identifying lessons learned of previous support and mapping of available resources and documents in the SAI useful for the Phase 1

- Set members of Peer project teams for each SAI, including making additional resource person agreements if necessary

C: Track 1 CREFIAF

This track will be for SAIs in CREFIAF, that don't have Strategic and operational plans (fully or partly). The activities and expected outputs below are used as a starting point for agreeing with each SAI on the most relevant activities for the Phase 1.

Year	Activity	Expected output
2018	Assist each SAI to establish project functions, incl Strategic planning teams and communication facilities	Strategic planning teams set. SAI contact persons online and available.
	Assist each SAI to systematically assess the current capacity, performance and needs	SAI Status and Needs report
	Assist each SAI to consult key national stakeholders on expectations of SAI development	List of stakeholder expectations to the SAI
2019	Assist each SAI to develop updated or new strategic and operational plans with involvement of all SAI staff	Strategic and operational plans
	Assist each SAI to print and share electronically the finalized strategic plan	Printed and electronically available strategic plans
	Assist each SAI to sensitize and motivate all staff on the finalized strategic and operational plans	All staff are aware of the key strategic and operational plans
	Assist each SAI to sensitize national stakeholders on the finalized strategic plans	Key stakeholders are aware of and confident about plans for SAI strengthening
	Develop a comprehensive plan and project proposals for external financial and human support to implementation of the strategic plan	Comprehensive plan for external support and specific project proposals.
	Assist each SAI in the process of mobilizing comprehensive support agreements for implementation of the strategic plan, such as by participating in PSGs	New support agreements for each SAI

D: Track 1 AFROSAI-E

This track will be for SAIs in AFROSAI-E, that have a strategic plan in place, but are requiring assistance in aligning their operational plan to the Strategic plan. The activities and expected outputs below are used as a starting point for agreeing with each SAI on the most relevant activities for the Phase 1.

Year	Activity	Expected output
2018	Assist each SAI to systematically assess the current capacity, performance and needs	SAI Status and Needs report
	Assist each SAI to consult key national stakeholders on expectations of SAI development	List of stakeholder expectations to the SAI

Year	Activity	Expected output
2019	Assist each SAI to develop updated or new strategic and operational plans with involvement of all SAI staff	Strategic and operational plans
	Assist each SAI to print and share electronically the finalized strategic plan	Printed and electronically available strategic plans
	Assist each SAI to sensitize and motivate all staff on the finalized strategic and operational plans	All staff are aware of the key strategic and operational plans
	Assist each SAI to sensitize national stakeholders on the finalized strategic plans	Key stakeholders are aware of and confident about plans for SAI strengthening
	Develop a comprehensive plan and project proposals for external financial and human support to implementation of the strategic plan	Comprehensive plan for external support and specific project proposals.
	Assist each SAI in the process of mobilizing comprehensive support agreements for implementation of the strategic plan, such as by participating in PSGs	New support agreements for each SAI

E: Track 2 AFROSAI-E

This track is designed for SAIs in AFROSAI-E, that have a sound strategic planning and operational processes in place. The activities and expected outputs below are used as a starting point for agreeing with each SAI on the most relevant activities for the Phase 1.

Year	Activity	Expected outputs
2018	Assist each SAI to systematically assess the current capacity, performance and degree of implementation of existing strategic plan	Assessment of strategic plan implementation (f. inst. Mid-term)
	Assist each SAI to update operational plans	Operational plans
2019	Develop a comprehensive plan and project proposals for external financial and human support to implementation of the strategic plan	Comprehensive plan for external support and specific project proposals.
	Assist each SAI in the process of mobilizing comprehensive support agreements for implementation of the strategic plan, such as by participating in PSGs	Support agreements

F: Programme and project management

Key activities include regular coordination and execution of programme plans, enable annual meetings and reporting, communication with external stakeholders and quality control and evaluation. There will be an overlap between these activities and the activities in the other

processes. The activities involved in programme and project management are described more in detail in chapter 6.

5.3 Phase 2 - alternative roles for the PAP-APP Partners

After the Phase 1, the SAI may request for support of the PAP-APP Partners going forward. The alternative roles are described in the following chapters. It should also be clear that the SAI could choose to engage with other providers of support for implementing the strategic plan. This could be INTOSAI providers (as strong SAIs) or other technical providers as GIZ or others or private consultants. In cases where country level arrangements are already working well, this might be the best option.

Phase 2 alternative role 1: Advisor in strategic management and capacity development – long term (3-5 years)

For all the SAIs who requests for support by the PAP-APP Partners after the Phase 1, the PAP-APP Partners would seek to assist the SAIs in managing capacity development for long-term. This involves having a function as a strategic advisor for SAI top management, coaching of SAI employees responsible for capacity development and liaise with different providers of technical and financial support.

The SAIs will be encouraged to actively use a detailed operational plan linked to the strategic plan. The operational plan should show the planned projects, activities, timelines, budget, outputs, responsibilities and risks involved. Focus will be put on performance indicators oriented to outcomes and outputs rather than activities.

Example: The PAP-APP Partners' nominate an advisor to assist SAI top management in daily coordination and management of capacity development, in close cooperation with other development partners. The PAP-APP Partners also establish a team of experienced SAI managers who regularly meets with SAI top management of the partner-SAI to advise on strategic issues.

Phase 2 alternative role 2: Specialized capacity development partner – selected strategic priorities (3-5 years – significant funding necessary)

For the SAIs who requests for support by the PAP-APP Partners after the Phase 1 to specific strategic priorities, this role is relevant. It should involve support to implementation of strategic priorities where the PAP-APP Partners have comparative advantages. Typically, this will be in areas where the PAP-APP Partners have carried out a regional or global programme and have access to resource persons, hereunder ISSAI-based auditing through on-the-job training and systems development. The PAP-APP Partners could be a provider which deliver a component of support within a larger programme mainly handled by the SAI itself or other partners of the SAI.

Example: The PAP-APP Partners agree to support improvements of the legal framework of a SAI by using the material and resources of the IDI independence programme, tailor-made for the specific SAI. The PAP-APP Partners also agree to support on management development, using the AFROSAI-E Management Development programme tools and resources.

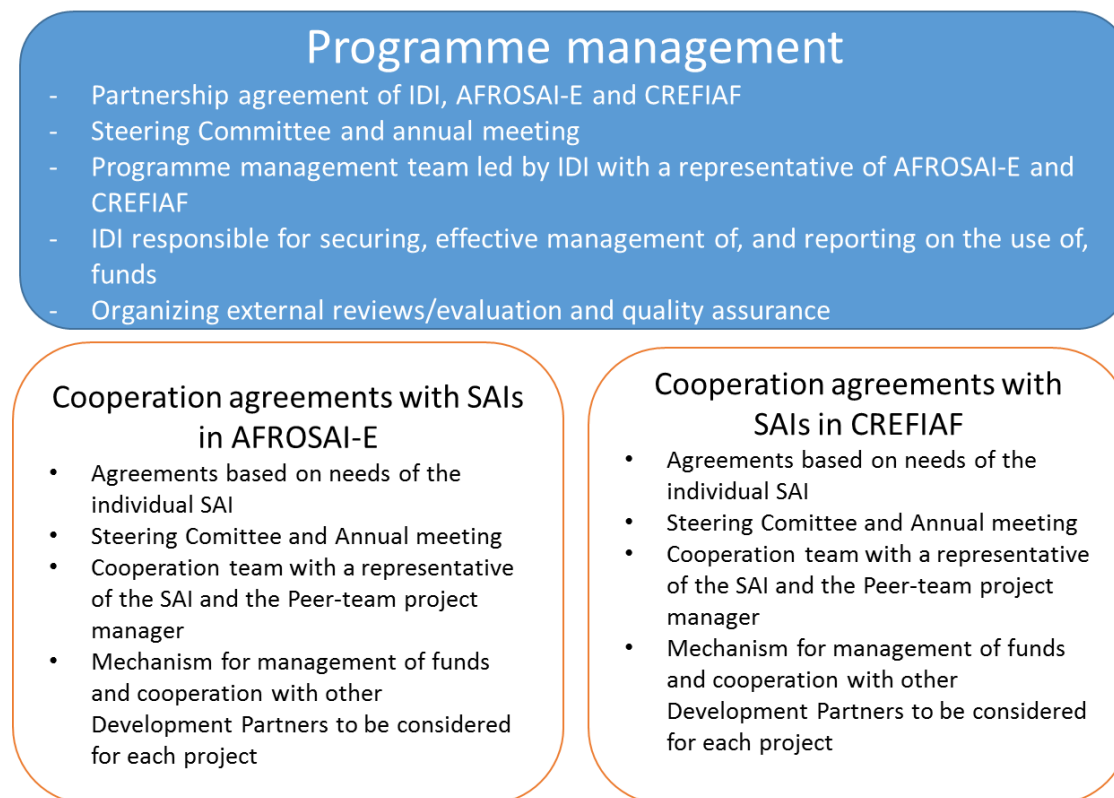
Phase 2 alternative role 3: Holistic capacity development partner – long term (5 years minimum – significant funding necessary)

For the SAIs who requests for support by the PAP-APP Partners after the Phase 1 to several strategic priorities, this role is relevant. This role entails involvement of the PAP-APP Partners in the SAI over long time in capacity development of most SAI domains. The involvement of the PAP-APP Partners' staff is expected to be substantial. This would potentially involve support for complete audit cycles as well as support to building alliances for SAI reform and close cooperation and contact with providers of support to PFM, especially Parliamentary oversight and follow-up of audit findings in the Executive.

Example: The PAP-APP Partners regard it as necessary to be permanently present on-site to fulfil this role in this country and recruits two persons to be seconded to the SAI. The advisors both assist SAI top management in daily coordination and management of capacity development, contact with stakeholders and in execution of audit activities. A number of activities are carried out to raise the profile, both formally and informally. Legal amendments are developed and stakeholder seminars carried out.

6 Programme and project management

The support is planned as a programme with SAI level projects. Programme management then refers to the management of the whole Tier 2 provider programme, while project management is about the individual cooperation with SAIs. The following model for programme management is established:



6.1 Programme management

IDI will be responsible for programme management which includes the following functions:

- Develop annual plans and reports of the programme as a whole.
- Manage funds for the programme, including efficient and transparent routines, approval, payments and accounting.
- Initiate and ensure coordination of events of several SAIs. The regional organization may have the main responsibility for coordination if such events are done as a part of events organized by the regional organizations.
- Continuous coordination of activities, to inform involved parties and adjust plans.
- Ensure a programme and project teams in total have the necessary competencies, including in the areas of gender, diversity and inclusion
- Provide templates for agreements, reports, etc.
- Mobilize and retain qualified peers for the project activities.
- Facilitate learning and professional development of providers of support.
- Review SAI level documents as Cooperation agreements and annual reports.

- Coordinate with the INTOSAI Donor Secretariat, the INTOSAI Donor Steering Committee, financial donors and other stakeholders, such as sharing of the annual plan, report, minutes of the annual meeting.
- Handle arising issues continuously due to the fragile situations the partner-SAIs are in.

6.2 Plans, monitoring and reporting of the programme

For monitoring and evaluation of the programme, a steering committee is established where each of the three partners are represented. The committee will be led by the Director General of IDI. It will meet annually to approve the annual report and plans for the project.

Monitoring of the project will then be done as a part of the annual reporting and meeting. The steering committee can also meet ad-hoc to discuss the support project and be consulted on arising issues.

The annual meeting is the main decision forum for the Partnership. To prepare for the annual meeting, IDI will provide the main text needed to the annual report as well as a draft work plan for next year for the programme. Key parts of the agenda will include the assessment of the achievements in the passing year and planning for the next year.

The programme document outlines more in detail how the partners will carry out the support. The budget and activity plan is updated annually and approved by the Steering committee.

6.3 Project management and SAI level Cooperation agreements

To clarify the cooperation and ensure commitment, SAI level Cooperation agreements will be entered with each SAI. In these SAI level Cooperation agreements, there will typically be three main partners: The SAI, the regional organization and IDI. It could also be considered to make cooperation agreements involving other partners who will jointly take part in the execution of activities.

Key mechanisms in the cooperation agreements are clear outcomes and outputs, outlining the principles for how the partners will interact, risk assessments and monitoring mechanisms specified such as a Steering Committee and an annual meeting.

The partner-SAI should be in the driving seat in the implementation of activities. Typically, the partner-SAI will be requested to have the following key responsibilities:

- Integrate the project-related activities with the rest of the plans for the office, and ensure plans are linked to the Strategic Plan for enhancing sustainability
- Actively monitor and follow-up on the execution of activities, milestones and expected outputs in the project
- Ensure the availability of adequate staff and their continuity in the areas covered through the project
- Prepare annually a summary of progress of agreed activities and performance compare to intended outputs and indicators. This information should be provided as an integrated part of the SAI performance report, as long as this is possible.
- Invite for annual meetings in due time, and include all Development Partners and eventually Resource-person partners in the annual meeting
- Develop and approve ToRs for specific project activities, such as workshops

A Peer project team will be formed to manage the support to the SAI. INTOSAI providers interested in supporting the SAIs will be invited to be a part of these peer-project-teams. The following functions are required to manage SAI level agreements:

- Manage and deliver the support activities in a close dialogue with the SAI and development partners
- Coach and retain qualified peers for the project activities
- Advise on annual plans and reports of the programme and project
- Ensure funds are well managed, including efficient and transparent routines, approval, payments and accounting
- Continuous coordination of activities, to inform involved parties and adjust plans
- Coordinate with the Programme management team
- Participate and contribute to learning and professional development of providers of support
- Handle arising issues continuously due to the fragile situations partner-SAIs are in

6.4 Management of risks

The Tier 2 SAIs have significant challenges of performance and often an unfavourable environment. Furthermore, working in fragile states involves a risk of making more harm than good due to a complex and stressed situation. The implication is that the support projects will involve high developmental and operational risks (such as delays), but also reputational risks for the partners.

Some challenges related to the PAP-APP Partners' capacity to conduct support properly are:

- Availability of resource persons with sufficient experience and personal qualities
- Lack of understanding and adoption to the local context
- Ability to be physically present and continuously clarify misconceptions and unblock issues
- Lack of donor funds for long-term and substantial support to the Tier 2 SAIs

Some challenges related to the most challenged SAIs and their environment are:

- SAI leadership and commitment to change
- Weak capacity of project management and coordination
- Lack of SAI independence, weak Parliament and unfavourable external pressure
- Lack of qualified and motivated staff and managers, and lack of incentives for performance
- Lack of physical structures and resources, incl lack of willingness from donors to support the SAIs
- Weak internal financial management and several opportunities for fraud and corruption among staff
- Insecurity, changing conditions and unpredictability

Table 4 and Table 5 specify these risks and lists possible strategies to deal with them.

Table 4 Support provider related risks in support to the Tier 2 SAIs and some strategies to deal with them

Risks	Specification and examples	Support strategies to deal with the risks
Hard to recruit resource persons with sufficient experience and personal qualities	<ul style="list-style-type: none"> • 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 	<ul style="list-style-type: none"> • 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
Lack of understanding and adoption to the local context	<ul style="list-style-type: none"> • Limited previous experience in the country • Funding only for a few years • Global goods material not suitable 	<ul style="list-style-type: none"> • Partner with organizations present in the country • 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	<ul style="list-style-type: none"> • The PAP-APP Partners' intentions and/or requirements are misunderstood • Activities get stalled due to misunderstandings 	<ul style="list-style-type: none"> • Frequent telephone 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
Lack of donor funds for support to the Tier 2 SAIs	<ul style="list-style-type: none"> • Some countries not been prioritized by the large financial donors • Limited willingness of donors to commit long-term and to substantial and costly support activities 	<ul style="list-style-type: none"> • Active participation in the Project Support Groups • Address the concern in meetings with DPs and seek long-term funding • Assist the SAI in how to be a credible partner for donors

Table 5 Possible SAI related risks in support to the Tier 2 SAIs and some strategies to deal with them

Risks	Specification and examples	Support strategies to deal with the risks
SAI leadership and commitment to change	<ul style="list-style-type: none"> • Agreed objectives and activities not followed-up, resourced or implemented • Resistance or inability to change 	<ul style="list-style-type: none"> • Involve SAI top management from the beginning and regularly, by SAI level Cooperation agreements and annual meetings

Risks	Specification and examples	Support strategies to deal with the risks
		<ul style="list-style-type: none"> • Annual SAI reporting on progress • Arrange top management seminar annually devoted to change management issues
Weak capacity for project management and coordination in the partner-SAI	<ul style="list-style-type: none"> • 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 	<ul style="list-style-type: none"> • 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
Lack of SAI independence, weak Parliament and unfavourable external pressure	<ul style="list-style-type: none"> • 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 resistance among influential elites 	<ul style="list-style-type: none"> • 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
Lack of qualified and motivated staff and managers, and lack of incentives for performance in the partner-SAI	<ul style="list-style-type: none"> • Flawed recruitments and nepotism • Inefficiency and low productivity • The best staff quits • Staff busy with personal issues during office time 	<ul style="list-style-type: none"> • 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
Lack of physical structures and resources in the partner-SAI	<ul style="list-style-type: none"> • Office accommodation not appropriate • No cars for fieldwork • Electricity break-down and unstable internet 	<ul style="list-style-type: none"> • Focus on cost-efficiency in SAI operations and new solutions for capacity • Clear principles for what type of financial support the PAP-APP

Risks	Specification and examples	Support strategies to deal with the risks
		<p>Partners can provide if asked to provide financial support, such as for travel</p> <ul style="list-style-type: none"> • Necessary to partner with financial donors to ensure better physical structures and resources
Weak internal financial management and several opportunities for fraud and corruption among staff in the partner-SAI	<ul style="list-style-type: none"> • Uncertainty of budget responsibility and control • Staff and managers involved in corruption • Distorted funds in the SAI 	<ul style="list-style-type: none"> • 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
Insecurity, changing conditions and unpredictability	<ul style="list-style-type: none"> • Unsafe areas limiting visits and movements • Unexpected change of AG or managers of the SAI 	<ul style="list-style-type: none"> • For some SAIs, consider meeting outside the country • Flexible plans • Capacity development must involve a robust number of staff to not be vulnerable for changes

To deal with the risks, it is critical that the PAP-APP Partners' support is based on a realistic assessment of the PAP-APP Partners' capacity, characteristic of the partner-SAI and the local context. In the management of the programme, risks are expected to be specified at both programme and project level and regularly monitored and followed-up.

7 Budget, finances and personnel

7.1 Budget for Phase 1

The total budget for Phase 1 is provided in Table 6. The budget includes all expected costs, including both staff and non-staff costs for 2018 and 2019. The budget also includes costs for an evaluation of Phase 1 in early 2020.

The human resource budget for 2018 include some staff man-days that also goes into 2019. This means the human resource budget for 2018 is slightly over-estimated and in the same manner underestimated for 2019.

The cost contributions of the different partners are shown, but these must be regarded as rough estimates. Please also note that the total personnel costs can not be reported by the IDI, only the costs covered by funding contributions from the IDI to the partners.

The budget shows a total cost of 13,1 mill NOK (1,4 mill. Euros). The budget assumes the PAP-APP partners will be asked to support all the 9 SAIs in Tier 2. The costs may be reduced if the PAP-APP partners are not going to support all the 9 SAIs or if other INTOSAI providers can take a significant part of the responsibility for support activities to some of the SAIs. The number of SAIs and the extent of support by the programme, is expected to be clarified in mid-2018 when Cooperation agreements are to be entered with the interested SAIs.

Table 6 Budget 2018 and 2019, and partly for 2020***

Annual budget summary						
Version 2.2018						
Budget summary (NOK)						
Costs	2018	2019	2020***	Grand total	Percentage of total	
1. Human resource costs, sum all partners	kr 2 834 000	kr 3 333 000	kr 439 000	kr 6 606 000	50 %	
IDI	kr 1 719 000	kr 1 803 000	kr 21 000	kr 3 543 000	27 %	
AFROSAI-E	kr 405 000	kr 624 000	kr 281 000	kr 1 310 000	10 %	
CREFIAP	kr 267 000	kr 411 000	kr 137 000	kr 815 000	6 %	
Resource person partners*	kr 443 000	kr 495 000	kr -	kr 938 000	7 %	
2. Overhead costs, sum all partners	kr 544 000	kr 570 000	kr 5 000	kr 1 119 000	9 %	
3. Activity costs (travel, meetings, translation, printing, internet), sum all processes	kr 2 419 000	kr 2 364 000	kr 300 000	kr 5 083 000	39 %	
Process A: Establish programme capacity	kr 418 000	kr -	kr -	kr 418 000	3 %	
Process B: Establish SAI level Cooperation agreements and Peer project teams	kr 922 000	kr -	kr -	kr 922 000	7 %	
Process C: Track 1 CREFIAP SAls - Support to strategic and operational planning for long-term scaled up support	kr 512 000	kr 1 312 000	kr -	kr 1 824 000	14 %	
Process D: Track 1 AFROSAI-E SAls - Support to strategic and operational planning for long-term scaled up support	kr 207 000	kr 434 000	kr -	kr 641 000	5 %	
Process E: Track 2 AFROSAI-E SAls - Support to operational planning for long-term scaled up support	kr 357 000	kr 126 000	kr -	kr 483 000	4 %	
Process F: Programme and project management	kr 3 000	kr 492 000	kr 300 000	kr 795 000	6 %	
4. Evaluation	kr -	kr -	kr 300 000	kr 300 000	2 %	
Total costs	kr 5 797 000	kr 6 267 000	kr 1 044 000	kr 13 108 000	100 %	
Funding	2018	2019	2020**	Grand total	Percentage of total	
IDI contribution (bilateral programme). Basket funding to	kr 1 000 000	kr 1 000 000	kr -	kr 2 000 000	15 %	
IDI contribution (salaries)	kr 1 500 000	kr 1 900 000	kr -	kr 3 400 000	26 %	
AFROSAI-E contribution (salaries)**	kr 120 000	kr 120 000	kr 12 000	kr 252 000	2 %	
CREFIAP contribution (salaries)**	kr 60 000	kr 100 000	kr 6 900	kr 166 900	1 %	
Resource person partners (personell in-kind)**	kr 513 300	kr 574 200	kr -	kr 1 087 500	8 %	
Grant Austrian Development Agency (ADA)	kr 1 739 000	kr 1 739 000	kr 282 000	kr 3 760 000	29 %	
Grant MFA Iceland	kr 809 000	kr 809 000	kr 809 000	kr 2 427 000	19 %	
Total income	kr 5 741 300	kr 6 242 200	kr 1 109 900	kr 13 093 400	100 %	
Funding gap	-kr 55 700	-kr 24 800	kr 65 900	-kr 14 600	0 %	
* Figure included as a rough estimate showing the value of in-kind contributions. The human resource cost and contribution of Resource person partners can not be reported to ADA.						
** Salary contributions of partners are rough estimates. For Resource person partners the in-kind contribution is set to be the same amount as the sum of the human resource costs and overhead costs of the resource person partner.						
*** The budget for 2020 is not complete. It only covers the cost of an evaluation of Phase 1. This will be developed in 2019.						

7.2 Plans for staffing and resource person partnerships

The programme relies on both employees of the three partners as well as peers provided in-kind. In addition, it will be considered to use secondments, especially in the regional secretariats. Finally, consultants may be brought in for work in the specific projects.

Principles for staffing the programme:

1. Ensure dedicated resources as advisors for the different SAIs, both as employees of the partners and in-kind contributed peers from strong SAIs.
2. Cater for gradual increase of staffing as projects move on to Phase 2 of implementation of strategic priorities.
3. Cater for different needs in the two regions, depending on the needs of the SAIs and availability of peers as in-kind.

Table 7 shows the estimated need for man-days (MDs) per phase and year and per partner. Please note that these estimates are very rough, and that some of the staffing needs for 2018 include activities that also goes into 2019. This means the staffing needs in 2018 are slightly over-estimated and slightly underestimated for 2019.

Table 7 Estimated need for man-days per partner and year

Process	IDI		AFROSAI-E		CREFIAF	
	2018	2019	2018	2019	2018	2019
A: Establish programme capacity	99	0	45	0	55	0
B: Establish SAI level Cooperation agreements and Peer project teams	202	0	79	0	138	0
C: Track 1 CREFIAF SAIs - Support to strategic and operational planning for long-term scaled up support	67	258	0	0	97	321
D: Track 1 AFROSAI-E SAIs - Support to strategic and operational planning for long-term scaled up support	29	130	38	147	0	0
E: Track 2 AFROSAI-E SAIs - Support to operational planning for long-term scaled up support	40	18	67	29	0	0
F: Programme and project management	54	109	30	52	37	77
Sum man-days (MDs)	491	515	259	228	327	398
Sum full-time positions*	2,5	2,6	1,3	1,1	1,6	2,0

**Assumption: 1 full-time position is 200 man-days*

Table 7 shows there is a need for about 5 full-time positions per year in total for all partners to manage the programme and deliver key activities in addition to what is expected as in-kind peer-support.

During the 1st half of 2018 new staff have been hired to work dedicated with the PAP-APP programme and projects:

- IDI have hired 2 new managers for bilateral support, funded partly by IDI basket funding and programme resources
- AFROSAI-E have recruited one new staff dedicated for the programme, funded by programme resources
- CREFIAF have sourced two new staff, funded partly as in-kind from SAI Cameroon and partly through programme funds

Secondments as an option

There could be secondments in the regional organizations and/or IDI that could assist in both programme and project coordination. This will be up to each organization to decide on whether that is wanted and consider the possibilities of secondments.

Staffing and need for advisors and peers in SAI level Projects

In the SAI level Projects, there are several alternatives for staffing:

- Programme paid staff as Project managers or coordinators, located at the regional secretariat or in IDI
- Long-term advisor present in the SAI
- SAI appointed level coordinator – located at the SAI level

There will be a need for peers in-kind for the project activities. The peers can be mobilized as individuals or through institutional partnerships with strong SAIs.

For the Phase 1, the mobilization of peers will mainly be done as make agreements with some larger selected SAIs to become “Resource person partners” of the programme. Eventual need for additional peers will be sourced for when SAI level projects are established.

Use of consultants

There could be a situation where the partners are not able to mobilize sufficient or qualified peers for the activities. The partners could consider making agreements with consultants to provide services over time in the programme activities.

Appendix 1 MoU between the IDI, the AFROSAI-E and the CREFIAF 2018-2023

See separate document.

Appendix 2 Partnership agreement IDI, AFROSAI-E and CREFIAF 2018-2019

See separate document.

Appendix 3 SAI PMF indicators

The table gives an overview of the indicators and dimensions per SAI domain. See the SAI PMF webpage for more info (<http://www.idi.no/en/idi-cpd/sai-pmf>).

Indicator	Domain	Dimensions
A. Independence and Legal Framework		
SAI-1	Independence of the SAI	(i) Appropriate and effective constitutional framework (ii) Financial independence/autonomy (iii) Organizational independence/autonomy (iv) Independence of the Head of SAI and its Officials
SAI-2	Mandate of the SAI	(i) Sufficiently broad mandate (ii) Access to information (iii) Right and obligation to report
B. Internal Governance and Ethics		
SAI-3	Strategic Planning Cycle	(i) Content of the Strategic Plan (ii) Content of the Annual Plan/Operational Plan (iii) Organizational Planning Process (iv) Monitoring and Performance Reporting
SAI-4	Organizational Control Environment	(i) Internal Control Environment – Ethics, Integrity and Organizational Structure (ii) System of Internal Control (iii) Quality Control System (iv) Quality Assurance System
SAI-5	Outsourced Audits	(i) Process for Selection of Contracted Auditor (ii) Quality Control of Outsourced Audits (iii) Quality Assurance of Outsourced Audits
SAI-6	Leadership and Internal Communication	(i) Leadership (ii) Internal Communication
SAI-7	Overall Audit Planning	(i) Overall Audit Planning Process (ii) Overall Audit Plan Content
C. Audit Quality and Reporting		
SAI-8	Audit Coverage	(i) Financial Audit Coverage (ii) Coverage, Selection and Objective of Performance Audit (iii) Coverage, Selection and Objective of Compliance Audit (iv) Coverage of Jurisdictional Control
SAI-9	Financial Audit Standards and Quality Management	(i) Financial Audit Standards and Policies (ii) Financial Audit Team Management and Skills (iii) Quality Control in Financial Audit
SAI-10	Financial Audit Process	(i) Planning Financial Audits (ii) Implementing Financial Audits (iii) Evaluating Audit Evidence, Concluding and Reporting in Financial Audits
SAI-11	Financial Audit Results	(i) Timely Submission of Financial Audit Results (ii) Timely Publication of Financial Audit Results

Indicator	Domain	Dimensions
		(iii) SAI Follow-up on Implementation of Financial Audit Observations and Recommendations
SAI-12	Performance Audit Standards and Quality Management	(i) Performance Audit Standards and Policies (ii) Performance Audit Team Management and Skills (iii) Quality Control in Performance Audit
SAI-13	Performance Audit Process	(i) Planning Performance Audits (ii) Implementing Performance Audits (iii) Reporting on Performance Audits
SAI-14	Performance Audit Results	(i) Timely Submission of Performance Audit Reports (ii) Timely Publication of Performance Audit Reports (iii) SAI Follow-up on Implementation of Performance Audit Observations and Recommendations
SAI-15	Compliance Audit Standards and Quality Management	(i) Compliance Audit Standards and Policies (ii) Compliance Audit Team Management and Skills (iii) Quality Control in Compliance Audit
SAI-16	Compliance Audit Process	(i) Planning Compliance Audits (ii) Implementing Compliance Audits (iii) Evaluating Audit Evidence, Concluding and Reporting in Compliance Audits
SAI-17	Compliance Audit Results	(i) Timely Submission of Compliance Audit Results (ii) Timely Publication of Compliance Audit Results (iii) SAI Follow-up on Implementation of Compliance Audit Observations and Recommendations
SAI-18	Jurisdictional Control Standards and Quality Management (for SAIs with Jurisdictional Functions)	(i) Jurisdictional Control Standards and Policies (ii) Jurisdictional Control Team Management and Skills (iii) Quality Control of Jurisdictional Controls
SAI-19	Jurisdictional Control Process (for SAIs with Jurisdictional Functions)	(i) Planning Jurisdictional Controls (ii) Implementing Jurisdictional Controls (iii) Decision-making Process During Jurisdictional Controls (iv) Final Decision of Jurisdictional Controls
SAI-20	Results of Jurisdictional Controls (for SAIs with Jurisdictional Functions)	(i) Notification of Decisions Relating to Jurisdictional Control (ii) Publication of Decisions Relating to Jurisdictional Control (iii) Follow-up by the SAI on the Implementation of Decisions Relating to Jurisdictional Control
D. Financial Management, Assets and Support Services		
SAI-21	Financial Management, Assets and Support Services	(i) Financial Management (ii) Planning and Effective Use of Assets and Infrastructure (iii) Administrative Support Services
E. Human Resources and Training		
SAI-22	Human Resource Management	(i) Human Resources Function (ii) Human Resources Strategy (iii) Human Resources Recruitment

Indicator	Domain	Dimensions
		(iv) Remuneration, Promotion and Staff Welfare
SAI-23	Professional Development and Training	(i) Plans and Processes for Professional Development and Training (ii) Financial Audit Professional Development and Training (iii) Performance Audit Professional Development and Training (iv) Compliance Audit Professional Development and Training
F. Communication and Stakeholder Management		
SAI-24	Communication with the Legislature, Executive and Judiciary	(i) Communications Strategy (ii) Good Practice Regarding Communication with the Legislature (iii) Good Practice Regarding Communication with the Executive (iv) Good Practice Regarding Communication with the Judiciary, Prosecuting and Investigating Agencies
SAI-25	Communication with the Media, Citizens and Civil Society Organizations	(i) Good Practice Regarding Communication with the Media (ii) Good Practice Regarding Communication with Citizens and Civil Society Organizations

Appendix 4 Theory of change underlying the programme

This appendix presents some research findings on how SAIs can change and improve performance. We also present some lessons learned of capacity development in fragile states. These assumptions can be seen as the theory of change underlying the programme, and are used for setting the principles presented in chapter 4.

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

This means that the empowerment of SAI leadership, to believe in reforms, to engage in learning processes and to build alliances with partners and create a momentum for change (“change space”) can be regarded as essential for strengthening the most challenged SAIs. Support to strategic management of the SAI could be an important first step to achieve change. Furthermore, a support strategy could be to advise SAI management on how to advocate for reform and take part in a team of reformers.

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

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

One approach to handle such implementation challenges is to recognize that reforms will be messy in practice and look for opportunities. According to research by the Overseas Development Institute (ODI) on reforms in fragile contexts¹⁸, strengthening capacity and systems for public financial management in such contexts is possible, but is messy in practice. The actions which deliver genuine change tend not to be pre-planned, but responses to local problems and opportunities. Reforms need to be relevant to those problems and adapted based on experience, and must fit within the available space for reform and capacity. Senior officials in authority typically provide and protect the space for change, but change

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

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

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

may for instance be taken forward by mid-level bureaucrats who convene teams to deliver reform and build coalitions in support of change.

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

The question is then how external support should be carried out to facilitate improvements in key areas of the SAIs. A number of success factors in capacity development have been summarized, and particularly highlighted for more fragile contexts. These principles are likely to be relevant also for working with the most challenging SAIs. These are presented in Table 8.

Table 8 Lessons learned of capacity development (CD) in general and fragile states specifically. Source: Various research and evaluations¹⁹

Desirable for effective capacity development in general	Special concerns for capacity development in fragile states
<ul style="list-style-type: none"> • Local leadership and the partner's capacity to dedicate time and commitment to a CD process is essential. • Local ownership of CD includes ownership of program approach, design and pace of implementation. • A strategy of long-term engagement, but with 'quick wins' early in the life of the capacity development process. • Capacity assessments and context analysis are important for prioritizing interventions. • Adaptation of the intervention to the local context. • Need to consider sustainability and reinforcement of endogenous capacity. • Risk analysis and mitigation. • Flexibility in programme design and budget to enable opportunities to be seized and unforeseeable challenges to be addressed. • Synchronicity between program and political cycles is important. Pay attention to the 	<ul style="list-style-type: none"> • Limited capacity to build on. Often not simply rebuilding, but creating new capacities. • Pressure to restore, start or upgrade services quickly. • Little "margin of error" (e.g. lack of trust and social capital, institutional resilience, etc.). • Hyper-politicized environment. • More urgent need for synchronicity between program and political cycle (e.g. elections, phase in peace agreement, foreseeable political development) • Limited external capacities have higher influence (e.g. poor and insecure road infrastructure, non-existing PFM system across government). • The needs assessment should be light and focused. • Contextual analysis is a must (e.g. political economic, conflict analysis) to support programming and implementation. • Longer timeframe for CD.

¹⁹ D. Brinkerhoff (2007): *Capacity Development in Fragile States*, Discussion paper No 58D, Ecdpm

Desirable for effective capacity development in general	Special concerns for capacity development in fragile states
<p>political dimension of sequencing activities and outputs.</p> <ul style="list-style-type: none"> • Coordination and collaboration among partners. 	<ul style="list-style-type: none"> • Management of expectations, as improvement in CD is commonly overestimated. • Favor simple, direct approaches over large, complex strategies. • Political savvy and diplomatic skills are important for capacity developers.

Appendix 5 Summary budget for ADA and MFA Iceland

Budget summary (NOK)		
Costs	Total 2018-2020	Percentage of total
1. Human resource costs, sum all partners	kr 6 606 000	50 %
IDI	kr 3 543 000	27 %
AFROSAI-E	kr 1 310 000	10 %
CREFIAF	kr 815 000	6 %
Resource person partners*	kr 938 000	7 %
2. Overhead costs, sum all partners	kr 1 119 000	9 %
3. Activity costs (travel, meetings, translation, printing, internet), sum all processes	kr 5 083 000	39 %
Process A: Establish programme capacity	kr 418 000	3 %
Process B: Establish SAI level Cooperation agreements and Peer project teams	kr 922 000	7 %
Process C: Track 1 CREFIAF SAIs - Support to strategic and operational planning for long-term scaled up support	kr 1 824 000	14 %
Process D: Track 1 AFROSAI-E SAIs - Support to strategic and operational planning for long-term scaled up support	kr 641 000	5 %
Process E: Track 2 AFROSAI-E SAIs - Support to operational planning for long-term scaled up support	kr 483 000	4 %
Process F: Programme and project management	kr 795 000	6 %
4. Evaluation	kr 300 000	2 %
Total costs	kr 13 108 000	100 %
Funding	Total 2018-2020	Percentage of total
IDI contribution (bilateral programme)	kr 2 000 000	15 %
IDI contribution (salaries)	kr 3 400 000	26 %
AFROSAI-E contribution (salaries)**	kr 252 000	2 %
CREFIAF contribution (salaries)**	kr 166 900	1 %
Resource person partners (personell in-kind)**	kr 1 087 500	8 %
Grant Austrian Development Agency (ADA)	kr 3 760 000	29 %
Grant MFA Iceland	kr 2 427 000	19 %
Funding gap	-kr 14 600	0 %
* Figure included as a rough estimate showing the value of in-kind contributions. The human resource cost and contribution of Resource person partners can not be reported to ADA.		
** Salary contributions of partners are rough estimates. For Resource person partners the in-kind contribution is set to be the same amount as the sum of the human resource costs and overhead costs of the resource person partner.		

Budget summary (Euro)		
Cost categori	Total 2018-2020	Percentage of total
1. Human resource costs, sum all partners	€ 703 000	50 %
IDI	€ 377 000	27 %
AFROSAI-E	€ 139 000	10 %
CREFIAF	€ 87 000	6 %
Resource person partners*	€ 100 000	7 %
2. Overhead costs, sum all partners	€ 119 000	9 %
3. Activity costs (travel, meetings, translation, printing, internet), sum all processes	€ 541 000	39 %
Process A: Establish programme capacity	€ 44 000	3 %
Process B: Establish SAI level Cooperation agreements and Peer project teams	€ 98 000	7 %
Process C: Track 1 CREFIAF SAIs - Support to strategic and operational planning for long-term scaled up support	€ 194 000	14 %
Process D: Track 1 AFROSAI-E SAIs - Support to strategic and operational planning for long-term scaled up support	€ 68 000	5 %
Process E: Track 2 AFROSAI-E SAIs - Support to operational planning for long-term scaled up support	€ 51 000	4 %
Process F: Programme and project management	€ 85 000	6 %
4. Evaluation	€ 32 000	2 %
Total costs	€ 1 394 000	100 %
Funding	Total 2018-2020	Percentage of total
IDI contribution (bilateral programme)	€ 213 000	15 %
IDI contribution (salaries)	€ 362 000	26 %
CREFIAF constrictution (salaries)*	€ 27 000	2 %
AFROSAI-E contribution (salaries)*	€ 18 000	1 %
Resource person partners (personell in-kind)*	€ 116 000	8 %
Grant Austrian Development Agency (ADA)	€ 400 000	29 %
Grant MFA Iceland	€ 258 000	19 %
Funding gap	-€ 2 000	0 %
* Figure included as a rough estimate showing the value of in-kind contributions. The human resource cost and contribution of Resource person partners can not be reported to ADA.		
** Salary contributions of partners are rough estimates		