



## **Accelerated Peer-Support Partnership Programme**

# **Cooperation Agreement**

2018-2020

An agreement between the Office of the Auditor General of Zimbabwe, AFROSAI-E, and IDI for a joint effort to strengthen the OAGZ's strategic management cycle and improve coordination of external capacity development support

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## Acronyms

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

# 1. Background

The mandate of the Auditor-General as provided for under section 309 of the Constitution of Zimbabwe Amendment (No. 20) Act 2013 read together with the Audit Office Act [Chapter 22:18] are as follows:

1. To audit the accounts, financial systems and financial management of all departments, institutions and agencies of government, all provincial and metropolitan councils and all local authorities.
2. At the request of the Government, to carry out special audits of the accounts of any statutory body or government-controlled entity.
3. To order the taking of measures to rectify any defects in the management and safeguarding of public property.
4. To exercise any other functions that may be conferred or imposed on him or her by or under an Act of Parliament.

The **Vision** of SAI Zimbabwe is to be the Centre of Excellence in the provision of Auditing Services. Its **Mission** is to examine, audit and report to Parliament on the management of public resources of Zimbabwe through committed and motivated staff with the aim of improving transparency, accountability and good corporate governance.

The Auditor-General has five (5) strategic goals which are outlined below:

1. To improve public sector transparency, accountability, service delivery and sustainable development from 70% to 90% by December 31, 2020;
2. To enhance the independence, transparency and accountability of the SAI;
3. To enhance human capital capacity and professional development;
4. To enhance/improve SAI communication and stakeholder management and
5. To create and grow a successful organisation.

To assist in fulfilling their mandate and meeting the above objectives, the Office of the Auditor General of Zimbabwe (OAG) requested to be a part of the 2<sup>nd</sup> Tier of the Global Call for Proposals (GCP) by the INTOSAI Donor Corporation. The GCP is a mechanism seeking to match SAI capacity development proposals with donors and providers of support. It aims to empower SAIs in developing countries to drive forward their capacity and performance by ensuring proposals for capacity development are *SAI-led* and *aligned with the SAI's strategic plans*. The 2<sup>nd</sup> Tier of the GCP involves intensive support to a small group of SAIs in urgent need of support and development.

The INTOSAI community organizations, the IDI, AFROSAI-E and CREFIAF, have established a programme to support SAIs being a part of the GCP Tier 2. Funding for the programme is provided by the Austrian Development Association (ADA), MFA Iceland, IDI basket funds and in-kind support of CREFIAF, AFROSAI-E and selected SAIs.

Against this backdrop, OAG, AFROSAI-E and IDI have decided to establish a cooperation as a part of the Accelerated Peer-Support Partnership (PAP-APP). This Cooperation agreement outlines the planned results and how the parties will work together.

By 2018, OAG has partnerships with the Swedish National Audit Office, the UNDP, the World Bank and the ADB (see appendix 2). The support through the PAP-APP programme as well as any new support to OAGZ is expected to build on previous support and be well coordinated with existing support. A key mechanism to achieve this is through regular SAI Support Group meetings organized by the OAGZ.



## 2. Expected outcomes and outputs

The result framework for the Cooperation is shown in the table below.

SAI outcome	Indicator	Key expected outputs
<b>1. Strengthened strategic management</b>	<p>SAI-PMF SAI-3 <i>Strategic Planning Cycle</i> indicator</p> <p><u>Baseline Sept 2018:</u> Score 3</p> <p><u>Target:</u> maintain score 3 - End of 2019</p> <p><u>Measurement:</u> SAI PMF methodology for indicator SAI-3</p>	<p>a. Mid-term Review of the Strategic plan</p> <p>i. Review the performance of the OAG against the OAG Strategic Plan 2016-2020</p> <p>ii. Identify strengths, weaknesses, opportunities, threats and constraints in the implementation of the current strategic plan (SP)</p> <p>iii. Identify the specific challenges that need to be addressed in the near future.</p> <p>b. Strengthening the operational plan</p> <p>i. Include set indicators for internal performance</p> <p>ii. Clear responsibility and accountability of activities in the operational plan</p> <p>iii. Align operational plan to SP after the mid-term review</p> <p>iv. Include plans for revisions of the SAI organizational chart, performance evaluation and career development paths</p> <p>c. SAI Annual performance report</p> <p>i. integrated reporting (including qualitative reporting on impact)</p>
<b>2. Effective and coordinated external support for capacity development established</b>	<p>The SAI has an effective plan for coordinating external support and has finalized and submitted project proposals.</p> <p><u>Target:</u> End of 2019</p> <p><u>Measurement:</u> qualitative assessment</p>	<p>a. A comprehensive plan showing required external financial and technical support to strategic plan implementation, including priority projects and project proposals</p> <p>b. SAI has dedicated<sup>1</sup> staff and responsibility for coordination of external support</p> <p>c. Stakeholder engagement workshops and consultations</p> <p>d. Applications for external support</p>

<sup>1</sup> By «dedicated» it does not necessarily mean full-time staff in a separate unit, but staff with available time and resources to coordinate external support well.



SAI outcome	Indicator	Key expected outputs
3. The SAI leads by example in the areas of gender, inclusion and diversity	<p>The SAI's Strategic Management plans contain effective strategies related to gender, inclusion and diversity.</p> <p><u>Target:</u> End of 2019</p> <p><u>Measurement:</u> qualitative assessment</p>	a. Revised planned actions for gender, inclusion and/or diversity in the operational plan, informed by the mid-term review

### 3. Responsibilities and project management

#### 3.1. Office of the Auditor General

OAG is expected to be involved in the project as an institution, meaning through the involvement of all managers and staff. Commitment of the SAI's top management in the project is seen as a key success factor.

The daily management of the project is to be handled by a dedicated SAI team. This team will be responsible to coordinate the support activities provided through the Cooperation. The leader of the SAI team is expected to be the main contact person for the Peer-team. The contact person of the SAI team and the Peer-team leader are expected to maintain a close and regular dialogue.

Responsibilities of OAG include:

- Lead the Steering committee and call for the annual meeting
- Be in the driving seat in the implementation of activities
- Integrate the project-related activities with the rest of the plans and activities of the office
- Actively monitor and follow-up on the execution of activities, milestones and expected outputs in the project
- Nominate a SAI Project team (responsible for the coordination of the project activities.
- Make efforts to 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, if possible.
- Invite for the annual meeting in due time.
- Contribute to ToRs for specific project activities
- Contribute to reports of main project activities

*Current membership of the SAI Team is listed in Appendix 3.*

### 3.2. Peer team

A Peer team will be formed to manage the support to the SAI. AFROSAI-E and IDI will as partners mainly operate through its representatives in the Peer team. INTOSAI providers interested in supporting the SAIs will be invited to be a part of the Peer team.

The following are expected from the Peer team:

- Coordinate and deliver the support activities in a close dialogue with the SAI and interested country-level development partners
- Develop draft ToRs for main project activities
- Ensure a report is written in close cooperation with the SAI participants of all main project activities
- Ensure all interested parties are well informed about plans and activities
- Coach and retain qualified peers for the project activities
- Coordinate with the Programme management team

*Current membership of the Peer Team is listed in Appendix 4.*

### 3.3. PAP-APP Programme team

The Cooperation is a project within the Accelerated Peer-Support Partnership programme. The programme team serves the project and is responsible for the following:

- Cover and manage costs of the project activities.
- 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.
- Handle arising and unexpected issues due to the challenging situation in SAI level cooperation.
- Summarize SAI level plans and reports into programme level plans and reports, to ensure coordination and lessons learned shared across projects.

## 4. Steering and reporting

A steering committee is established where each of the Cooperation partners are represented. The committee will be led by the Auditor General. It is responsible for approving the annual report and annual plans for the project. The steering committee shall meet in Q2 of 2019 and 2020, preferably in connection with the AFROSAI-E Governing Board. The steering committee can also meet ad-hoc to discuss the support project and be consulted on arising issues.

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The annual report of the Cooperation should as much as possible be integrated in the SAI Performance report. The annual report should contain information showing the status of the expected outcomes and outputs as set in the result framework.

At the end of the Cooperation period, an external evaluation of the project will be carried out where all parties will make sure project related documents and informants are made available.

## 5. Budget and finances

IDI will bear all direct costs for agreed in-country events and for other agreed project-related costs such as the printing of materials and documents.

IDI will also cover travel, visas, accommodation, breakfast, and lunch related to the SAI Team's participation in activities outside the country.

Costs for the SAI Team members' dinners and eventual other allowances will not be covered by IDI and must to be covered by the OAG.

The OAG is expected to ensure participants have travel insurance. However, IDI can reimburse such costs.

IDI will be responsible for financial management of the project, including ensuring activities are planned and executed within the budget for the PAP-APP programme. The other partners commit to provide IDI with key information required for reporting to the donors.

## 6. Principles for cooperation

The primary principles that will govern the Cooperation are the following:

- (i) The partners recognize and respect the governance structures and internal processes of each other.
- (ii) The partners will be transparent regarding planned activities that might potentially impact on the work of the other party and will seek ways to complement each other in the performance of their functions.
- (iii) The partners will cooperate with honesty, integrity and professionalism, and will respect the work, findings and representations made by each other.
- (iv) Communication between the partners will be responded to with the necessary promptness and will be considered in the context of seeking ways to cooperate and complement each other's functions.
- (v) The partners commit to maintaining open and effective internal and external communication on all matters pertaining to the collaboration. The partners will strive to share information on relevant activities and partnerships generated as a supplement to or a consequence of the Cooperation.

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- (vi) The partners will separately or jointly give appropriate visibility to the Cooperation and its activities, and work to improve awareness of the priorities and activities of the partners.
- (vii) The partners shall maintain complete confidentiality regarding each other's confidential information that might be shared during the project unless prior written permission is obtained from the party.

## 7. Agreement




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

We agree to seek to allocate the required resources and staff for participation in the project.

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

We commit to the cooperation principles and requirements as stated in the donor agreement for the project.

Date: XX 2018

<i><b>OAG Zimbabwe</b></i>	<i><b>AFROSAI-E</b></i>	<i><b>INTOSAI Development Initiative (IDI)</b></i>
		

## Appendix 1: Risk matrix

Risk management is expected to be done systematically for the project. The table below list risks identified by the SAI and actions to deal with them. The status of these risks is expected to be regularly assessed and followed-up jointly by the SAI team and the Peer-team.

Risk	Description	Control measures by the SAI	Control measures by the Peer-team	Risk level taking control measures into account (low, medium or high)
Delays	There may be delays in the implementation of the project.	Agree on outputs and timeframes of implementation	Meet on a regular basis.  Monitor implementation of activities.	High
Availability of SAI staff	Currently there is no dedicated team to work on the project	Currently there is a team working on donor funded projects. Create a dedicated Project Management Unit and train the core team in project management	To assist in capacitating the project management team	Medium
Context understanding of advisors	The PAP-APP programme Partners' intentions and/or requirements may be misunderstood.  Activities get stalled due to misunderstandings	Frequent communication 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	Medium

Risk	Description	Control measures by the SAI	Control measures by the Peer-team	Risk level taking control measures into account (low, medium or high)
			<p>available time when planning</p> <p>Invite Development Partners and explain the strategic plan and the support required to meet strategic goals and objectives</p>	
<b>Availability of financial resources in the SAI</b>	<p>Some Development partners have standing agreements with governments of respective countries and may not provide financial and technical support directly to SAls.</p> <p>Some countries have not been prioritized by the large financial donors</p>	<p>Engage existing development partners for further funding, especially through regular SAI Support Group meetings where all relevant DPs are jointly informed and engaged.</p>	<p>Assist the SAI in getting financial and technical assistance</p> <p>Active participation in the SAI Support Groups</p> <p>Address the concern in meetings with Development Partners and seek long-term funding</p>	High
<b>Communication challenges</b>	It may not be feasible to meet on a regular basis	Communication via telephone and e-mail	Progress report, mission visits and communication via e-mails, skype and telephone	Medium



## Appendix 2: Milestone plan

Milestones		Date Expected
Project functions are established		Q3, 2018
Stakeholder engagement workshop report submitted to the AG		Q4, 2018/Q1 2019
SAI project support group meeting reports submitted to the AG		Ongoing till Q4 2019
Mid-term Review report of the Strategic plan is signed off by the AG		Q1, 2019
The reviewed operational plan (includes considerations on gender, diversity and career development paths) is approved by the AG and communicated internally		Q1, 2019
Project proposals have been approved by the AG and submitted		Q3 & 4, 2019
SAI Annual performance report approved by the AG		Q1, 2020
The phase 1 report is approved by the steering committee		Q2, 2020

*A detailed version of the project's activity plan, including the associated budget, is to be shared with all partners to the agreement once finalised with the SAI. The activity plan will be treated as a living document and iterated as the project progresses.*

## Appendix 3: Key existing SAI resources and overview of external support

### SAI team

Role	Name and Surname	Position
Focal point	Ms. Vongai Shiri	Director of Audit
Member	MS Angela Nyangani	Deputy Director of Audit
Member	Mr. Jowas Mapika	Principal Administration Officer
Member	Mr. Musvosvi	Administration Assistant

### Strategic management documents

Document type	SAI document title if existing
Strategic plan	<ul style="list-style-type: none"> <li>OAGZ's current strategic plan 2016-2020</li> </ul>
Operational plan	<ul style="list-style-type: none"> <li>2018 Operational plan</li> </ul>
Other important SAI documents	<ul style="list-style-type: none"> <li>Institutional Development Co-operation between the Office of the Auditor General of Zimbabwe and the Swedish National Audit Office project document</li> <li>The Memorandum of Understanding between the Auditor General of Zimbabwe and the Swedish National Audit Office</li> <li>OAGZ's request to AFROSAI-E (2018-05-09).</li> </ul>
Overall Annual Audit Plans HR plan Communication Plan Training Plan Stakeholder Engagement Plan	
External performance report	2015 Performance report
System description for SAI strategic and/or operational management, including monitoring and follow-up and MIS (management information system)	<ul style="list-style-type: none"> <li>Stakeholder engagement strategy 2018-2020</li> <li>Risk management strategy 2017-2019</li> <li>OAG Risk Management policy</li> </ul>
Needs assessment (SAI PMF, QA review or other)	<ul style="list-style-type: none"> <li>Baseline for suggested cooperation between the Office of the Auditor General of Zimbabwe and the Swedish National Audit Office (2016-11-23)</li> </ul>

**Capacity development support of the last three years, including existing external support**

<b>Project title</b>	<b>Period</b>	<b>Additional information</b>
Institutional Development Co-operation between the Office of the Auditor General of Zimbabwe and the Swedish National Audit Office project document	2016 - current	SAI Sweden support in performance management, performance auditing, development of Intranet and other issues that may arise – and selected equipment supporting the achievement of project objectives.
Public Finance Enhancement Project) –World Bank	2016-2019	Professional courses and workshop for 125 staff members Furniture and equipment CAATS Missions Audits Joint Audits for Local Authorities Laptops 4 Value for Money Audits
Strengthening Institutions of Transparency and Accountability (SITA)- African Development Bank	2014-2018	Professional courses and workshop Laptops and printers Intranet and server Joint Audit –IT Audit Development of IT Audit Manuals
The Multi-Donor Support Programme to Parliament and the Auditor General of Zimbabwe Programme -UNDP	2014-2018	Development of Human Resources policies, Strategic Plan and Regularity Audit Manuals Workshops Laptops and ICT equipment Three vehicles were procured Study tours to Tanzania and Uganda



## Appendix 4: Peer team

### Peer team

Role	Name and Surname	Position	SAI or organization
Lead and main contact person	Cynthia Mangaba	Programme Manager	AFROSAI-E
Member	Dana Wilkins	Capacity Development Manager	IDI
Member	Lars Florin	Swedish National Audit Office Programme Manager	Swedish National Audit Office
Member	Kevi Xarages	Audit Manager	SAI Namibia