



Accelerated Peer-Support Partnership Programme

Cooperation Agreement

2019-2020

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

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1. Background

1.1 Audit Service

The Audit Service Sierra Leone (ASSL) is the Supreme Audit Institution of Sierra Leone. It was originally established as the Audit Department, by the Audit Act of 1962. It became the first audit institution to exist in the country. The nomenclature "Audit Department" was later changed to "The Auditor General's Department".

In 1996, Sierra Leone began its transformation to become a democratic state by establishing fully functional institutions to aid good governance and the rule of law. The ASSL then considered that, as it serves its purpose and helps these institutions achieve full potentials; whilst at the same time responding to changes in its external environment; it should perform a "position audit" to identify what needs to be changed. The outcome of this exercise led to the setting up of the ASSL as a legal entity through an Act of Parliament in 1998 which led to the birth of what is now known as the "Audit Service Sierra Leone".

This establishment was followed by the rebranding of the ASSL to become a modern day supreme audit institution (SAI). It must be noted that, the Audit Service Act of 1998 has been repealed and replaced by the Audit Service Act of 2014.

Section 119 subsection 2, of the 1991 Constitution of Sierra Leone which serves as the basis for the enactment of the ASSL Act and hence the Office of the Auditor General states that: "The public accounts of Sierra Leone and all public offices, including the Courts, the accounts of the central and local government administrations, of the Universities and public institutions of like nature, any statutory corporation, company or other body or organisation established by an Act of Parliament or statutory instrument or otherwise set up partly or wholly out of Public Funds, shall be audited and reported on by or on behalf of the Auditor-General, and for that purpose the Auditor-General shall have access to all books, records, returns and other documents relating or relevant to those accounts".

The ASSL is headed by the Auditor General (AG) of Sierra Leone and assisted by four deputies. The headquarters is situated on the 2nd floor of Lotto Building, OAU Drive, Tower Hill, Freetown. In addition to its various departments and offices in Freetown, the ASSL has three regional offices in the three provincial headquarter towns of Bo, Kenema and Makeni.

1.2 Accelerated Peer-Support Programme

In 2017, the ASSL requested to be a part of the 2nd Tier of the Global Call for Proposals (GCP). 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 Accelerated Peer-Support Partnership (APP) Programme was then established by IDI, AFROSAI-E, and CREFIAF to provide intensive support to the SAIs selected by the INTOSAI Donor Cooperation as part of the Tier 2 Global Call for Proposals.

Against this backdrop, the ASSL, AFROSAI-E and IDI have decided to establish a cooperation as a part of the APP Programme. This Cooperation Agreement outlines the planned results and how the parties will work together. Representatives of the programme also visited the ASSL 9-11 October 2018 to

develop a partnership baseline jointly with the SAI Team and to agree on the approach of the project with the SAI Team and the Auditor General. The partnership baseline can be found in Appendix 1.

Funding for the programme is provided by the Austrian Development Association (ADA), the Ministry of Foreign Affairs of Iceland, IDI basket funds, and in-kind support of CREFIAF, AFROSAI-E and selected peer partner SAIs.

2. Expected outcomes and outputs

2.1 Results Framework

Outcome	Indicator	Key expected outputs
1. The ASSL has a strong strategic management cycle	Baseline: Score of 3 in the SAI PMF Indicator 3 criteria, but some key criteria 'unmet'	<ul style="list-style-type: none"> a. A comprehensive mid-term review of the strategic plan b. An addendum to the strategic plan based on identified needs c. A clear, concise, and compelling summary of the annual performance report
	Target: The SAI PMF Indicator 3 criteria related to performance measurement, risk, and having an implementation matrix qualify as 'met' by December 2019	
	Measurement: SAI PMF Indicator 3 criteria, qualitative assessment	
2. The ASSL is able to drive externally-supported capacity development projects in a coordinated and strategically-based way	Baseline: External support coordination systems exist informally	<ul style="list-style-type: none"> a. Regular coordination calls with development partners b. A comprehensive plan for seeking and coordinating external support c. Submitted proposals for external support projects
	Target: New coordination systems have been established and new project proposals have been finalized and submitted by December 2019	
	Measurement: Partnership baseline methodology, qualitative assessment	
3. The ASSL leads by example in the areas of gender, diversity, and inclusion	Baseline: Gender, diversity, and inclusion are informal priorities	<ul style="list-style-type: none"> a. Measures around gender, diversity, and inclusion in the addendum to the strategic plan
	Target: Gender, diversity, and inclusion issues are	
	Measurement: Partnership baseline methodology, qualitative assessment	

established as strategic priorities by December 2019

Measurement: Partnership baseline methodology, qualitative assessment

The associated milestones and time chart can be found in Appendix 2.

3. Responsibilities and project management

3.1 Audit Service

The ASSL is expected to be involved in the project as an institution, meaning through the involvement of all relevant managers and staff. Commitment of the whole of 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 for coordinating 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 leaders of the SAI Team and the Peer Team are expected to maintain a close and regular dialogue.

Other responsibilities of the ASSL:

- Be in the driving seat in the implementation of activities and nominate a SAI Team responsible for the coordination of the project
- Convene regular update calls with current and potential development partners, including the PAP-APP programme
- Integrate the project-related activities with the rest of the plans and activities of the office, including other externally-supported projects
- Ensure the availability of adequate staff and their continuity in the areas covered through the project
- Contribute to ToRs for major project activities
- Write or contribute reports for major project activities
- Actively monitor and follow-up on the execution of activities, milestones and expected outputs in the project
- Prepare annually a summary of progress on agreed activities and performance and include it in the annual performance report
- Lead the Steering Committee and invite all involved in the project, including IDI, AFROSAI-E, PAP-APP resource persons, and other development partners as appropriate to an annual call

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 also be invited to be a part of the Peer team.

Responsibilities of the Peer Team include:

- Coordinate and deliver the support activities in a close dialogue with the SAI and interested country-level development partners
- Develop ToRs for all major project activities
- Ensure a report is written for all major project activities
- Ensure all interested parties are well informed about plans and activities
- Coordinate with the Programme Team

Current membership of the Peer Team is listed in Appendix 3.

3.3 PAP-APP Programme Team

This 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
- Provide templates for agreements, reports, etc.
- Initiate and ensure coordination of events involving multiple SAIs
- Coordinate of activities to inform involved parties and adjust plans
- Mobilize and retain qualified peers for the project activities
- Ensure the Peer Teams have the necessary resources and competencies
- Handle arising and unexpected issues due to the challenging situation in SAI-level projects
- 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 will be established where each of the cooperation partners are represented.

The committee will be led by the Auditor General of the ASSL and is responsible for approving the annual report and annual plans for the project. The Steering Committee shall meet once each year, likely as a side event at the AFROSAI-E Governing Board meeting. The committee can also meet ad-hoc to discuss the project and be consulted on arising issues.

The annual report of the cooperation should as much as possible be integrated in the ASSL's performance reporting.

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 are made available.

5. Budget and finances

IDI will bear all direct costs for agreed in-country events and for other project-related costs such as the printing of materials and the strengthening of communication facilities necessary for smooth coordination between the Peer Team and SAI Team.

IDI will also cover travel, visas, accommodation, breakfast, and lunch related to the SAI Team's participation in activities outside the country. However, costs for the SAI Team members' dinners and eventual other allowances will not be covered by IDI and must to be covered by the ASSL.

The ASSL must ensure that staff participating in all program events outside of Sierra Leone obtain comprehensive international travel insurance including medical coverage for the travel and duration of their stay. The IDI disclaims all responsibility for medical, accident and travel insurance, for compensation for death or disability, for loss of or damage to personal property and for any other costs or losses that may be incurred during travel or the period of participation.

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. Risk Management

Risk management is expected to be done systematically for the project. The table in Appendix 4 lists risks and actions to mitigate with them. The status of these risks are expected to be regularly assessed and followed-up jointly by the SAI Team and the Peer Team.

7. 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 with regard to 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.
- (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.

8. 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: February 2019

ASSL	AFROSAI-E	IDI
		

Appendix 1: Partnership baseline

The partnership baseline chart is filed with IDI and has been shared with all partners to the agreement.

Appendix 2: Milestones and time chart

Milestones	Date Expected
A. The cooperation agreement is approved by the AG	Mar-19
B. The mid-term review report is approved by the AG	Jun-19
C. The annual performance report is approved by the AG	Jul-19
D. The addendum to the strategic plan is approved by the AG	Jul-19
E. The annual performance report and the addendum to the strategic plan are presented to the public	Aug-19
F. Project proposals are approved by the AG and submitted	Dec-19
G. The phase 1 report is approved by the steering committee	Jun-20

Focus Area	Start	End	2018												2019												2020														
			O	N	D	J	F	M	A	M	J	J	A	S	O	N	D	J	J	A	M	J	J	A	S	O	N	D	J	F	M	A	M	J							
A: Project Functions	Oct-18	Mar-19																																							
B: Mid-Term Review	Jan-19	Jun-19																																							
C. Monitoring, Evaluation, and Reporting	Feb-19	Jul-19																																							
D: Strategic Plan Addendum	May-19	Jul-19																																							
E: Stakeholder Engagement	Jul-19	Aug-19																																							
F: External Support Coordination	Apr-19	Dec-19																																							
G: Project Management	Apr-19	Jun-20																																							

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

Appendix 3: SAI information

SAI Team

Role	Name	Position
Focal Point	David Polite	Training Manager
Member	Adama Renner	Deputy Auditor General
Member	Selvin Bell	Deputy Auditor General
Member	Isata Koroma	Auditor
Member	Martin Sandy	Communications Officer
Member	Salo Kinthor	Senior Auditor

Peer Team

Role	Name	Position	Organization
Leader and main contact person	Dana Wilkins	Capacity Development Manager	IDI
Member	Cynthia Mangaba	Programme Manager	AFROSAI-E
Member	Johnson Akuamoah	Deputy Auditor General	Ghana Audit Service
Member	Lise Styrk Hansen	Assistant Director General	Office of the Auditor General of Norway

Strategic management documents reviewed

Document type	Official title
Strategic plan	Strategic Plan 2016-2020
Operational plan	Operational Plan 2018
External performance report	Annual Performance Report 2017
Needs assessment	<i>Assorted background materials</i>

Other capacity development support received in the last three years

Project title	Period
World Bank PFMIC	2014-2020
World Bank Subsidiary Grant Agreement / MDTF	2017-2019
Institutional Cooperation between the ASSL and the OAG Norway	2016-2021

Appendix 4: Risk matrix

Risk	Description	Control measures by the SAI Team	Control measures by the Peer Team	Risk level
Turnover of key staff	There is a new administration and a lot of turnover is happening across the government. This may require us to rearrange the project and SAI team.	Increase SAI team and more middle level involvement to reduce impact in the event that the risk of key staff leaving becomes imminent.	Keep in close contact with all members of the SAI Team so that the impact of any one person leaving is minimized	The impact of this risk is low.
Funding limitations	Financial resourcing is a challenge across the government and the ASSL has suffered delays in receiving budget disbursements and restrictions on its financial independence	The following measures could be instituted: 1. Lobby government to increase budget allocations to ASSL and release funds on time; 2. Establish cordial relations with donor partners through the PSG and persuade them to include in aid requirements "good governance benchmark" to the GoSL. (this may include strategic objectives of ASSL that needs to be achieved before grants/aid can be received); 3. ASSL identifying priority areas from its strategic plan and sourcing donor support through the PSG and project proposals; and 4. Enhance income generation by bringing in audits which attract high fees that are outsourced to private sector audit firms.	Stay abreast of the financial challenges faced by the ASSL and if necessary advocate for financial support providers to step in	The impact of this risk occurring is high.
No donors for the top priority projects	There may be priority projects that the ASSL's obvious donors are unable or unwilling to support	The following measures could be instituted: 1. Build the ASSL's ability to make a good case to both government and donors, and to identify alternative donors 2. Regularly communicate with current and potential donors through the PSG (<i>probably no effective control in place for this</i>)	Develop strong direct relationships with other providers so that this risk is known well in advance and additional potential donors can be identified	Risk is high.

Risk	Description	Control measures by the SAI Team	Control measures by the Peer Team	Risk level
<p>Coordination burden of too many external support providers</p>	<p>External support providers are often uncoordinated, supporting parallel rather than complementary projects and insisting on their own unique reporting requirements</p>	<p>ASSL usually requests support plan and tie this in with its own plan so that disruptions/duplications are minimised.</p>	<p>Prioritize support for coordinating providers and develop strong direct relationships with other providers for regular communication</p>	<p>Medium risk (especially for interventions proposed to ASSL in the middle of the year).</p>
<p>Changing government regulations affect the ASSL's ability to work directly with donors</p>	<p>The government places further restrictions on the ASSL's ability to work directly with donors</p>	<p>ASSL dialoguing (or making a good case) with Government and/or Donor institutions to respect its independence</p>	<p>Stay abreast of the engagement challenges faced by the ASSL and develop strong direct relationships with other providers for strong coordination and regular communication</p>	<p>Risk is high.</p>
<p>Time conflicts</p>	<p>Timing of interventions conflicts with other ASSL activities and changing circumstances</p>	<p>ASSL usually requests support plan and tie this in with its own plan so that disruptions/duplications are minimised. Also coordinate carefully with the PAP-APP peer team to spot potential conflicts as early as possible.</p>	<p>Schedule interventions as far in advance as possible, be in regular contact as events approach, and design the interventions to be as flexible as possible</p>	<p>Medium risk (especially for interventions proposed to ASSL in the middle of the year).</p>
<p>Political instability</p>	<p>During the elections, for example, there were lockdowns that affected staff and donor visits</p>	<p>ASSL usually moderates its activities during this period.</p>	<p>Stay abreast of the political situation and design the interventions to be as flexible as possible</p>	<p>Since elections happen every 5-6 years, this will not affect any medium or short-term intervention. So the risk will be Medium.</p>