



## PAP-APP

**Partenariat d'Appui Accélééré par des Pairs**  
**Accelerated Peer-Support Partnership**

# Programme Report 2019

### Version 2.2020

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# Contents

Acronyms .....	3
Executive summary .....	4
1. Background and Rationale .....	7
2. Objective .....	7
3. Implementation strategy .....	8
4. Progress and results by the end of 2019 .....	9
5. Beneficiaries and integration of gender equity .....	13
6. Environmental concerns .....	15
7. Risk management .....	16
8. Key lessons learnt 2018-2019 .....	17
9. Financial report .....	19
Appendix 1 Results as per the programme result framework .....	23
Appendix 2 Overall status of phase 2 support .....	26
Appendix 3 Status of programme risk register.....	28

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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>PAP-APP</b>	Partenariat d'Appui Accéléré par des Pairs - Accelerated Peer-Support Partnership
<b>PFM</b>	Public Financial Management
<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

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## EXECUTIVE SUMMARY

IDI, AFROSAI-E and CREFIAF have established a partnership to support the SAIs included in the Global Call for Proposals Tier 2 initiative of 2017. Intensive support is provided to enable the SAIs to establish long-term strategic capacity development programs. The programme is called the Accelerated Peer-Support Partnership or Partenariat d'Appui Accéléré par des Pairs in French (PAP-APP). The name highlights the peer-support and partnership emphases of the programme. Funding is provided by the Austrian Development Agency, the Ministry of Foreign Affairs of Iceland, the Ministry of Europe and Foreign Affairs of France, DFID, SAI Qatar, Irish aid and IDI basket funds. In-kind contribution is provided by AFROSAI-E, CREFIAF and the SAIs of Gabon, Ghana, Namibia, Norway, Senegal and Sweden.

In 2019 the SAIs of the PAP-APP made significant progress in laying the groundwork for strategically based, scaled-up support:

- Six SAIs completed their own assessment of status and needs against international standards and practices
- PAP-APP peer teams conducted mid-term reviews of existing strategic plans of two SAIs
- Two SAIs finalized new result-oriented strategic plans and five more are close to completion
- One SAI completed an addendum to their strategic plan, based on the mid-term review
- One SAI finalized a new operational plan while six have drafts developed
- Nine external support plans were prepared, where SAIs list their key needs of support, ongoing projects and requested projects and partners
- Thirteen project proposals were shared with donors and two additional ones drafted
- The PAP-APP country teams delivered tailor-made, in-country workshops for each SAI, complemented by continuous remote support online



*Picture 1 First Presidents of SAI Guinea and SAI Madagascar at top managers seminar, Kinshasa June 2019*

Table 1 shows the status of key expected outputs *per SAI* by the end of 2019.

*Table 1 Status of key expected outputs by the end of 2019*

PAP-APP support area	AFROSAI-E				CREFIAP				
	Eritrea	The Gambia	Sierra Leone	Zimbabwe	DRC	Guinea	Madagascar	Niger	Togo
Status and Needs Assessment or Mid-Term Review	NA	✓	✓	✓	✓	✓	✓	✓	✓
Strategic Plan or Addendum	✓	✓	✓	NA	ongoing	ongoing	ongoing	ongoing	ongoing
Operational Plan	✓	ongoing	NA	ongoing	ongoing	ongoing	ongoing	ongoing	ongoing
Gender and diversity audits or SAI actions planned	✓	✓	✓	ongoing	✓	✓	✓	✓	✓
Annual Performance Report	2020	2020	2020 <sup>1</sup>	2020	NA	NA	NA	NA	NA
External Support Plan	✓	✓	✓	✓	✓	✓	✓	✓	✓
External Support Meeting	NA <sup>2</sup>	2	1	1	1	2	3	2	1
Project Proposals shared	2	4	1	1	2	0 <sup>3</sup>	1	2	0 <sup>3</sup>
Donor interest	UNDP, AfDB	IRI, WB	DFID	WB, UNDP	WB, AFD	AfDB	USAID <sup>4</sup> , WB, AFD, EC	AfDB, AFD, EC, UNDP	WB, AFD
Donor agreement	UDNP	IRI							

As Table 1 shows, all nine SAIs supported through the PAP-APP programme have had some major achievements. Despite operating in some of the world's most difficult environments, the PAP-APP SAIs have gone a long way in strengthening their strategic management and external support coordination practices. They've also identified ways to lead by example in gender equity and diversity. The new strategic and operational plans are based on comprehensive needs assessments and stakeholder consultations, and were developed through collaborative, inclusive processes. The external support plans and project proposals are in turn based on the

1 An annual performance report was produced by the SAI in 2019, but support will be provided for a second one in 2020.

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

3 Project proposals have been drafted, but due to different reasons not shared with potential partners in 2019.

4 USAID has shown strong commitment to fund a comprehensive Phase 2 project led by IDI.

new strategic and operational plans, and have empowered the SAls to lead their own development.

Although the SAls have all developed project proposals, engaged potential partners and several are in the design phase for new support, the main challenge going forward, is to enable each of them to have scaled-up support agreed and designed with good quality. As Table 1 shows, only two SAls have funding agreements in place, and these are only partly meeting their needs as per their external support plan. This must be addressed for all SAls in 2020, in parallel with enabling final strategic plans to be launched and designing projects for long-term support together with the SAls, peer-partners and donors.

The total costs in 2019 was 7,4 mill NOK, which is an underspending of almost 1 mill NOK. This is primarily related to less staff and overhead costs in IDI and AFROSAI-E than budgeted. In IDI this was mainly caused by a budgeting error, while in AFROSAI-E this is related to shift of project manager.



*Picture 2 SAI Niger Cooperation Annual meeting in Kinshasa June 2019*

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## 1. BACKGROUND AND RATIONALE

The PAP-APP programme was established as a response to the Global Call for Proposals Tier 2 initiative of 2017. The Global Call for Proposals (GCP) is a mechanism seeking to match SAI capacity development proposals with funding and technical 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. GCP is an initiative under the INTOSAI-Donor Cooperation.

The 2nd Tier of the GCP involves more intensive support to a small group of the most challenged SAIs. After a selection process led by the INTOSAI-Donor Steering Committee, nine SAIs were invited to join this initiative: the SAIs of the Democratic Republic of the Congo (DRC), Madagascar, Guinea, Togo and Niger (French speaking, CREFIAF members), and the SAIs of Eritrea, Zimbabwe, Sierra Leone and Gambia (English speaking, AFROSAI-E members).

The PAP-APP programme was established by IDI, AFROSAI-E and CREFIAF to support these nine SAIs. For details of the partnership and the programme, please see the MoU for 2018-2023, the Partnership agreement 2018-2020 and the Programme document.

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## 2. OBJECTIVE

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

INTOSAI-P 12<sup>5</sup> states that the extent to which a SAI can 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; and
- Being a model organisation through leading by example.

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5 <https://www.issai.org/pronouncements/intosai-p-12-the-value-and-benefits-of-supreme-audit-institutions-making-a-difference-to-the-lives-of-citizens/>



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### 3. IMPLEMENTATION STRATEGY

The time frame for successful institutional development in post conflict countries is at least ten to twenty years.<sup>6</sup> The time-frame for the programme is five years with a possible extension of five more years.

The programme is 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, this phase has a planned duration of 1-2 years depending on the current situation and existing plans.
- **A Phase 2** of several years where the SAIs will mainly rely on extensive financial and technical support by *other partners*. IDI, AFROSAI-E and CREFIAF will lead and take part in some country projects, depending on the request for such support and the resources available. The partners will especially offer to engage as advisors in strategic management, coordination of capacity development and gender, inclusion and diversity related strategies. The partners will also continue an overarching programme, to ensure synergies across the country projects for the SAIs and enable various providers to succeed in supporting the SAIs.



*Picture 3 Signing ceremony AFROSAI-E SAIs Pretoria Sept 2018*

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6 World Development Report 2011



## 4. PROGRESS AND RESULTS BY THE END OF 2019

Table 2 shows progress and results of main areas supported through the programme across the country projects, and common risks and challenges. The status of the agreed result framework for the PAP-APP programme is shown in appendix 1.

*Table 2 Progress and results per thematic support area*

Thematic support area	Planned Activities & Results	Actual Activities & Results	Key Risks Realised	Explanation
<b>Programme Management</b>	<p>Ensure progress, quality and synergies across projects</p> <p>Develop guidance and templates to be used at the project level</p> <p>Annual meetings with top management of all SAls.</p> <p>Regular partner interaction.</p> <p>Communicate successes externally.</p> <p>Liaise with donors in IDC.</p> <p>Mobilise peer-SAls and other INTOSAI providers for projects in Phase 2,</p> <p>Initiate an external evaluation</p> <p>Plan and initiate phase 2 programme and projects</p>	<p>Regular progress monitoring, follow-up and sharing of good examples.</p> <p>Annual meetings held with top management seminar for all SAls, incl discussion on phase 2 project quality criteria.</p> <p>Regular partner Steering Committee meetings held, including phase 2 plans and donor request developed.</p> <p>Update to donors in IDC shared regularly, including presentation in annual meeting.</p> <p>External communication done through video and articles.</p> <p>Reaching out to a high number of potential peers to mobilize for Phase 2 projects.</p> <p>Guidance and template material developed for major support activities (including the external support plan and project proposals).</p> <p>Evaluation ongoing (see Component 1)</p>	<p>Lack of consistent engagement and participation by SAI staff (note that this risk affects all initiatives in this table)</p> <p>Less peer human resources than assumed</p>	<p>Inconsistent SAI engagement is related to the organizational challenges of several SAls in the programme, and limited country presence by peers.</p> <p>Less project manager resources than planned due to shift of position in AFROSAI-E.</p> <p>Underestimated human resource needs for bilateral portfolio in IDI led to less human resources for programme management than planned.</p> <p>Some peers lack experience in areas where support is to be provided.</p>
<b>Status and needs assessments or mid-term reviews</b>	<p>Support the finalisation of the status and needs assessments in 6 SAls and conduct mid-term reviews of strategic plan implementation in 2 SAls.</p>	<p>All 8 planned assessments and reviews were completed (although some delayed).</p>	<p>Delays in the writing and approval of the final reports</p>	<p>Delays due to various reasons, including time to finalize analysis by the teams and time for SAI top management feedback and approval.</p>

Thematic support area	Planned Activities & Results	Actual Activities & Results	Key Risks Realised	Explanation
<b>Strategic plans or addendums</b>	Support the drafting and finalisation of strategic plans in 7 SAIs and a strategic plan addendum in 1 SAI	2 of the strategic plans and the addendum were finalised and the remaining 5 are almost done, but not yet launched	Delays in the SAI's work to finalize, approve and launch the plans Overly ambitious strategic plans.	New result-oriented approach of strategic planning challenging for SAIs and peers. SAIs' participatory planning process slowed down finalisation of plans, but enhanced quality.
<b>Operational plans</b>	Support the drafting and finalisation of operational plans in 8 SAI.	1 of the operational plans was finalised and 7 are drafted but not yet approved	Delays in the SAI's work to develop the plans	Delays in strategic planning delayed Operational planning. Lack of peer resources delayed support.
<b>External support plans and SAI partner meetings (Project Support Group meetings)</b>	Support the development of external support plans and the holding of regular meetings with potential partners by all 9 SAIs.	All 9 SAIs developed plans and 8 of the SAIs held at least one meeting with donors.	Partner meetings not executed as intended.	Some SAIs hesitant to convene partner meetings before their strategic plans were fully developed. Several SAIs needed coordination and technical support of country donors to conduct meetings. Some donors failed to show up for meetings. 1 SAI was not able to hold meetings because of government restrictions.
<b>Project proposals</b>	Support the development and submission of project proposals and (if possible) new cooperation agreements in all 9 of the partner SAIs	All 9 SAIs have drafted at least one project proposal, and most have shared them with donors. Commitments have been made in 2 of them.	Delays in developing first versions. Variation in quality of proposals, such as realism and clarity Clear donor commitment to a certain project not present in several countries	Delays in strategic planning has delayed project proposals. Challenging for SAIs and peers to find the right scope of projects. Many donors show interest for supporting projects. Lack of direct and continuous engagement with donors may have contributed to not more committed funding yet.
<b>Gender and diversity measures</b>	Support the inclusion of gender and diversity measures in the organisational plans of all 9 SAIs	All 9 SAIs have included gender and diversity measures in their strategic and/or operational plans		N/A

Overall the programme has progressed well. The nine peer teams have been able to support a high number of SAI outputs with a relatively small amount of human and financial resources in very challenging environments. However, the initial plans decided by each of the SAI Steering Committees were perhaps too ambitious as several of the outputs are delayed. Delays are caused by various factors, including inconsistent SAI staff engagement outside of country visits, some understaffed peer teams and challenging and new activities for many involved.

Through increased funding in 2019 by DFID and MEFA France as new donors, the programme was able to address challenges and delays with additional country visits. For some SAIs the dates of milestones have been adjusted, and key challenges have been raised with top management of the SAIs in dedicated meetings.

The overall purpose of the PAP-APP support in phase one is to enable the SAIs to have long-term and scaled-up support projects with high quality. The programme target of having donor agreements for five SAIs ready by the end of

2019 has not been achieved (see status of indicators in result framework in Appendix 1). Generally financial donors seem to consider support in all countries, but no comprehensive donor funding is yet established. Still there are donor agreements established by the UNDP in Eritrea and the International Republican Institute (IRI) in the Gambia. There is also a strong commitment by USAID to fund a large project in Madagascar and the World Bank in The Gambia have committed to fund selected audit capacities. It remains to be seen if the other interested donors will follow through to funding and scaled-up support to the SAIs.

Mobilizing peer-partners for the SAIs in phase 2 has been a key effort of the programme in 2019. A large number of potential peer-partner SAIs have been contacted. Peer-SAIs are available as potential partners for all the SAIs, but few peer-SAIs are in a position to lead larger long-term projects with several components meeting the comprehensive needs of support of the SAI. There is a need to also consider other implementing partners such as GIZ and private sector suppliers, especially for projects requiring much country presence (resident advisors).



*Picture 4 DRC delegation in project proposal workshop, Lomé October 2019*

A main instrument for the SAls to mobilize support, is the setting up of groups of potential partners and conducting regular meetings with the Project Support Groups (PSG). All SAls have conducted at least one PSG meeting or similar joint donor meeting except SAI Eritrea, which has government restrictions on having dialogue with external partners. It has varied between SAls whether they have prioritized organizing meetings, and only a few have been able to organize meetings without support. Following technical support of several donors in-country, online meetings generally seem to work well, though the SAls need to practice managing them. Regarding the frequency, the SAls seem to prefer ad-hoc meetings when they have something to present, such as a draft strategic plan.



*Picture 5 Strategic planning in SAI Gambia*

### **Success story in The Gambia: SAI-led development in practice**

SAls requiring significant external support often feel they should accept any financial or technical assistance offered. These offers may however be based on the donors' areas of interest and other work in the country, rather than the SAI's needs and priorities.

*The National Audit Office of The Gambia (NAO) was presented with such an offer recently, but because of work done with PAP-APP felt empowered to respond with a very different proposal.*

A donor had approached the NAO with a specific set of activities they were interested in supporting. Though the activities were linked to one of the capacity areas identified in the office's strategic plan, they did not match what the SAI had prioritised for the given period. Rather than accept the offer as it was, the NAO quickly compiled its own proposal that drew directly from their operational plan. In fact, the plan was so well done that staff were able to copy-paste from the plan into a concept note, adding just a little background detail to further justify their priorities.

After consulting with headquarters, the donor was ultimately very happy to support the new proposal. It is now more likely that the project will succeed because it is grounded in the existing priorities, systems and calendar of the SAI.

## 5. BENEFICIARIES AND INTEGRATION OF GENDER EQUITY

Table 3 shows the number of SAI staff in total and the number actively participating in the activities. In total about 295 SAI staff have been regularly involved in activities.

The target for female participation in project activities, was fifty percent or more of the total female population of the SAI. This target has been reached for PAP-APP in total, but there are variations among the SAIs. A relatively high female rate has been achieved for Zimbabwe and Guinea especially. Less female participation than targeted has been achieved for Eritrea and DRC. The variation is related to who are nominated in the SAIs for the different activities and availability of females with the relevant qualifications. Gender equity has been high on the agenda in the cooperation with most of the SAIs. Please note the rates are estimates, as not all SAI staff numbers have been verified.



*Picture 6 Strategic planning team members of DRC, Niger and Guinea*

Gender balance has also been sought when mobilizing advisors. 60 % of the Peer team leaders and 50 % of resource persons were female in 2019.

*Table 3 Participants and female rate in activities*

SAI	All SAI staff		Participation in activities		Variance female rate SAI vs project activities
	Number*	Female rate	Number	Female rate	
<b>DRC</b>	229	27 %	41	17 %	-10 %
<b>Guinea</b>	31	13 %	36	28 %	15 %
<b>Madagascar</b>	102	45 %	54	52 %	7 %
<b>Niger</b>	92	37 %	36	28 %	-9 %
<b>Togo</b>	45	16 %	20	10 %	-6 %
<b>Eritrea</b>	93	25 %	38	13 %	-12 %
<b>The Gambia</b>	68	38 %	40	38 %	0 %
<b>Sierra Leone</b>	179	25 %	15	33 %	8 %
<b>Zimbabwe</b>	258	25 %	15	53 %	28 %
<b>PAP-APP in total (9 countries)</b>	<b>1097</b>	<b>28 %</b>	<b>295</b>	<b>31 %</b>	<b>3 %</b>

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



In the support to the SAIs, gender and equal rights have been addressed in the following ways:

- An outcome and output related to gender, diversity and inclusion have been set in all PAP-APP agreements. The SAIs have committed to develop strategies and actions for addressing this in new strategic and operational plans.
- Gender, diversity and inclusion have been assessed specifically during the needs assessments in six of the SAIs, and mid-term reviews of two of the SAIs.
- Gender has been addressed in strategic planning and the SAIs have developed various strategies. The strategies can broadly be categorized as execution of audits of gender related risks and SAI HR-policies and practices with a stronger gender focus. Table 4 shows some areas where the SAIs have needs of support and support interventions to be considered across the SAIs in phase 2.

*Table 4 Gender and inclusion strategies set by the SAIs*

Area	SAIs and new strategies set (in brief)
<b>General - Strategic change management and leadership</b>	<p><b>Congo:</b> Strategic outcome to contribute to better gender/inclusion/diversity</p> <p><b>Guinea:</b> Gender is a cross-cutting priority. Communicate with stakeholders about gender.</p> <p><b>Niger:</b> Be a model institution by including gender issues.</p>
<b>Auditing</b>	<p><b>Congo:</b> Integrate gender issues in audit activities</p> <p><b>Gambia:</b> A performance audit on a gender-related topic</p> <p><b>Guinea:</b> Conduct gender-related audits</p> <p><b>Madagascar:</b> Conduct gender-related audits, with a recruited gender expert.</p> <p><b>Niger:</b> CA and PA about gender/inclusion/diversity</p> <p><b>Togo:</b> Include gender in audits</p>
<b>HR and professional development</b>	<p><b>Congo:</b> Gender committee, gender strategy. Indicators.</p> <p><b>Gambia:</b> take gender/diversity into account. No gender HR policy perceived as a weakness.</p> <p><b>Guinea:</b> Apply gender/inclusion. Gender committee by 2020. Next 5 years, train staff about gender and inclusion issues</p> <p><b>Eritrea:</b> Integrate gender in HR policy</p> <p><b>Sierra Leone:</b> Develop a gender and diversity policy</p> <p><b>Togo:</b> Include gender in HR policy</p>





*Picture 7 SAI Niger strategic planning February 2019*

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## **6. ENVIRONMENTAL CONCERNS**

To minimize emission of CO<sub>2</sub>, the programme has sought to establish good online communication to avoid unnecessary long-distance airplane travels. Workshops for each SAI has been complemented by continuous remote support such as screen sharing, comments on drafts and regular discussions. In each project there is also regular contact between peers and SAI staff through calls using primarily Whatsapp. This is key for continuous advice and handling of issues.

Conducting longer sessions remotely has been working well to a varying degree for the SAIs and peers. It is a new way of working that needs to be developed over time for both peers and SAI representatives. Some projects have been able to conduct long sessions with the peers (such as SAI Niger for improving the strategic plan document). Other SAIs have continued to have a poor internet connection and have not been able to find simple solutions for this in country. Sessions for going through an already developed document can work well for peers and SAI staff that already know each other well.

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## 7. RISK MANAGEMENT

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

- Programme general risks were identified by the partners and set in the programme document. These are risks related to the support to be provided, and risks related to the situation our partner SAIs are in. These risks have been analysed and discussed regularly in programme team meetings, and key issues raised in programme Steering Committee meetings. The status of these risks at the end of 2019 are shown in the appendix 3.
- At the project level, country specific risks were identified in the Cooperation agreements. These have been addressed by the SAI and peer teams in different ways, and reported on to the country level Steering Committee.
- The programme level monitoring of risks in the projects have concentrated on risks for delay and lack of quality in the deliverables related to the agreed milestones. These have been mapped regularly for all the projects, and actions identified for critical risks and cases where there have been actual delays and quality challenges. Risk management has thus been integrated with monitoring and reporting.

For the programme, most of the risks that materialized in 2019 are linked to the expected risks, such as delays and availability of SAI staff and peers. Possibly even stronger risk mitigating measures should have been carried out to handle the risks, such as more frequent involvement of SAI leadership to avoid delays or adjustment of milestones.

There are some risks in 2019 that has materialized which were not explicitly identified when the programme was planned:

- Less available persondays for programme and project management than assumed
- Less available peer-SAIs to take part in developing and later lead phase 2 projects than anticipated.



*Picture 8 Interview national news in Togo in relation to PAP-APP project proposal joint workshop Oct 2019*

## 8. KEY LESSONS LEARNT 2018-2019

### SAI-LED SUPPORT

- One of the focus areas of the PAP-APP programme has been supporting the partner SAIs to hold regular external support group meetings. However, almost all the SAIs struggled to make this happen, primarily due to inexperience and lack of confidence in arranging such meetings. The project managers could have taken a more active role initially, such as arranging (perhaps even chairing) the first meeting before handing it over to the SAI. It may also have been beneficial to take a more iterative approach to establishing these groups, working out what would be most beneficial to the SAIs at different points in the year.
- Facilitation approach is key to ensure ownership and SAI-led processes. However, training of peers is critical to build an understanding among peers on how to in practice act as a partner and enable SAI-led and SAI-owned processes.



## PARTNERSHIP AND PROGRAMME MANAGEMENT

- A governance structure with regular Steering Committee meetings seems to be a good basis for empowering partners and enable all to formulate and take part in decisions. Still strategic challenges and limited resources within regional bodies have on occasion prevented them from contributing actively and taking decisions on new strategic approaches.
- Successful co-working of partners across continents is fully possible using modern cloud-based ict-software but requires people to get used to new ways of working and some technical challenges to be addressed. The competency in using standard ict-software tools varies, and extensive training and guidance is required for many not experienced in systematically using ict-tools.
- When recruitments are done in partner organisations, criteria and requirements for the recruitment processes must be clear and agreed on beforehand.



## COMMUNICATIONS

- Developing an introductory video was very helpful for communicating the purpose and approach of the PAP-APP programme. It was used by SAIs external support group meetings to help convince partners of the peer-support model.

## MOBILISING AND DEVELOPING APPROPRIATE EXPERTISE

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

## BILATERAL SUPPORT METHODOLOGY

- The sort of ambitious, in-depth support the PAP-APP and bilateral support projects are trying to provide requires significant human resources to succeed. Ideally, each project should have a dedicated project manager supported by peer teams with a certain number of persondays available. This would enable the peer teams to spend more time embedded in their focus SAI and help unblock issues. This could also allow for better understanding of

the SAI's culture and context and for reducing the impact of inconsistent engagement by SAI staff between visits, as well as contributing to quality of plans and more active engagement with potential partners.

- Dedicating time to customise and iterate support has been critical for success in the bilateral support projects. Within the PAP-APP programme, there was perhaps too much emphasis early in the year on developing templates for different stages of the projects. A better use of that time would have been to ensure there was a common understanding of key terms, quality criteria and good examples, and then creating space for the project managers to get input on and share their customisations.
- In-country visits are crucial for establishing the necessary trust and understanding with the SAIs. A planning phase where the activity plan was developed with the SAI and customized to each SAI's priority worked well.

#### DEVELOPING AND MOBILIZING SCALED-UP SUPPORT

- The process for developing new project proposals under the PAP-APP programme has proven complex. Many of the partner SAIs have struggled to develop project proposals while completing strategic and operational plans. It may be better to avoid such parallel work, focusing first on strengthening strategic management systems and then developing project proposals.
- While many SAIs are positive to provide peer-support, few are able or willing to lead projects, such as managing funds and commit for years to customize support.

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## 9. FINANCIAL REPORT

The costs for 2019 are shown in Table 5. Please note that the financial report does not show in total how much has been spent per SAI project, as direct staff costs and indirect costs have not been distributed for each SAI.

Table 5 Costs 2019 (NOK). See notes in separate table below.

Component	2018 Actuals	2019 Budget revised	2019 Actuals	Deviation (amount)	Deviation (%)	Comments
<b>Expenditure (NOK)</b>						
<b>Staff, administration and overhead costs</b>						
IDI staff costs <sup>1</sup>	kr 1 866 155	kr 3 058 000	kr 2 668 067	-kr 389 933	-13 %	The main explanation is a budgeting error. The revised budget was set not using the correct IDI Bilateral Support budget figure for 2019 (explains 300'). There were also less persondays than assumed planned vs other IDI Bilateral projects.
IDI indirect staff costs (administration) <sup>2</sup>		kr 416 000	kr 511 427	kr 95 427	23 %	Budgeting error, as wrong formula applied in IDI Budget for this cost. IDI is shifting to new budget and accounting system in 2020.
IDI other indirect costs (overhead) <sup>3</sup>	kr 266 594	kr 708 000	kr 371 318	-kr 336 682	-48 %	Budgeting error primarily, as for IDI staff costs.
AFROSAI-E Salaries and overheads programme payments <sup>4</sup>	kr 348 354	kr 642 000	kr 438 928	-kr 203 072	-32 %	Project manager shifted to other position. Recruitment of new person took time.
AFROSAI-E Salaries and Overheads as in-kind (estimates) <sup>5</sup>	kr 158 000	kr 140 000	kr 80 000	-kr 60 000	-43 %	Less persondays than budgeted.
CREFIAP Salaries and overheads programme payments <sup>4</sup>	kr 124 009	kr 244 000	kr 261 878	kr 17 878	7 %	
CREFIAP Salaries and Overheads as in-kind (estimates) <sup>5</sup>	kr 321 620	kr 194 000	kr 248 000	kr 54 000	28 %	Estimated salary contribution higher than originally budgeted.
Peer-partners' salaries and overheads as in-kind (estimates) <sup>5</sup>	kr 313 600	kr 734 000	kr 373 800	-kr 360 200	-49 %	Less persondays of peers than planned.
Sum salaries, administration and overheads all partners (incl in-kind estimates)	kr 3 398 331	kr 6 136 000	kr 4 953 419	-kr 1 182 581	-19 %	
Sum salary, administration and overhead costs (excl in-kind)	kr 2 605 112	kr 5 068 000	kr 4 251 619	-kr 816 381	-16 %	Gap mainly related to less staff and indirect costs in IDI and AFROSAI-E than budgeted.
<b>Delivery costs</b>						
Establish programme capacity	kr 864 993					
Establish SAI level Cooperation agreements and Peer project teams	kr 1 064 055					
Programme management	kr 3 000	kr 727 000	kr 666 283	-kr 60 717	-8 %	
DRC - PAP-APP Phase 1	kr 112 562	kr 358 000	kr 557 185	kr 199 185	56 %	On-site activities involving a larger number of SAI staff. Lack of SAI facilities for meetings.
Guinea - PAP-APP Phase 1	kr 111 627	kr 299 000	kr 307 605	kr 8 605	3 %	
Madagascar - PAP-APP Phase 1	kr 112 298	kr 299 000	kr 334 490	kr 35 490	12 %	Inclusion of more SAI staff in the involving a larger number of SAI Staff
Niger - PAP-APP Phase 1	kr 91 806	kr 299 000	kr 358 023	kr 59 023	20 %	Extra workshops involving a larger number of SAI staff.
Togo - PAP-APP Phase 1	kr 84 134	kr 343 000	kr 203 747	-kr 139 253	-41 %	Lower travel and workshop costs than budget. WB in Togo covered some workshops directly to the SAI.
Eritrea - PAP-APP Phase 1	kr 26 918	kr 206 000	kr 199 083	-kr 6 917	-3 %	
The Gambia - PAP-APP Phase 1	kr 115 346	kr 353 000	kr 290 480	-kr 62 520	-18 %	Less workshop and travel costs than assumed. Less travel costs as combining trips and less peer participation.
Sierra Leone - PAP-APP Phase 1	kr 29 771	kr 265 000	kr 154 013	-kr 110 987	-42 %	Less request of support than planned (print and launch of SP addendum canceled). Less travel costs as combining trips.
Zimbabwe - PAP-APP Phase 1	kr 45 192	kr 169 000	kr 79 629	-kr 89 371	-53 %	Less activities than planned second half of 2019 (operational plan and stakeholder engagement)
<b>Delivery costs total</b>	<b>kr 2 661 701</b>	<b>kr 3 318 000</b>	<b>kr 3 150 537</b>	<b>-kr 167 463</b>	<b>-5 %</b>	
Total costs incl in-kind	kr 6 060 032	kr 9 454 000	kr 8 103 956	-kr 1 350 044	-14 %	
Total costs excl in-kind	kr 5 266 813	kr 8 386 000	kr 7 402 156	-kr 983 844	-12 %	Less spending mainly related to less personell costs than budgeted



## Notes

- 1) These are IDI staff costs directly linked to the work, including both salary payments, payroll tax and related salary costs.
- 2) These are the costs of administrative or support staff whose activities cannot be recorded directly on the delivery of the project, but whose work is necessary to maintain the running of IDI.
- 3) These are the non-staff indirect costs required to keep IDI running. The largest categories include IT-services and accounting services and the cost of organizing internal meetings.
- 4) These are regarded as professional fees in IDI's accounting system. These are personell costs of partners to be covered through a contribution from the programme. Parts of the costs include overhead costs of partners, but these are not specified as they are not IDI's indirect project costs.
- 5) The rates of in-kind contribution used are those also used in 2018, for comparison. IDI has in 2019 adopted higher rates, that reflect better the alternative cost of using a consultant.

As Table 5 shows, the total costs in 2019 was 7,4 mill NOK, which is an underspending of almost 1 mill NOK. This is primarily related to less staff and overhead costs in IDI and AFROSAI-E than budgeted. The reasons in IDI are primarily due to budgeting error, but also less persondays than planned for PAP-APP. For the underspending of AFROSAI-E staff and overhead costs, this is related to change of project manager 2<sup>nd</sup> half of 2019. New person started in February 2020.

For the delivery costs, there is a total underspending of 5 percent. There has been deviations in many of the SAI projects, and due to different reasons. See comments in the table.

The income is shown in Table 6, where the actuals are compared with the 2019 revised budget agreed in July. The use of IDI basket funds, DFID funds and SAI Qatar have been reduced in line with the less spending. DFID funds were allocated specifically for the Sierra Leone and Zimbabwe projects. For the IDI basket funds, the IDI Board expects these to be primarily spent on IDI's other programmes than Bilateral Support (which includes PAP-APP).

Table 6 Income 2019 (NOK)

Source	2018 Actuals	2019 Budget revised	2019 Actuals	Deviation (amount)	Deviation (%)	Comments
<b>Income (NOK)</b>						
IDI basket funds	kr 2 658 703	kr 2 253 600	kr 1 716 666	-kr 536 934	-24 %	Reduced as IDI staff and indirect costs are lower than budgeted.
AFROSAI-E in-kind contribution (estimates)	kr 158 000	kr 140 000	kr 80 000	-kr 60 000	-43 %	Less persondays than budgeted.
CREFIAP in-kind contribution (estimates)	kr 321 620	kr 194 000	kr 248 000	kr 54 000	28 %	Estimated salary contribution higher than originally budgeted.
Peer-partner SAI resource persons in-kind contribution (estimates)	kr 313 600	kr 734 000	kr 373 800	-kr 360 200	-49 %	Less persondays of peers than planned.
Austrian Development Agency (ADA)	kr 1 770 635	kr 1 797 000	kr 1 776 999	-kr 20 001	-1 %	
MFA Iceland	kr 837 474	kr 866 400	kr 854 572	-kr 11 828	-1 %	
MEFA France		kr 971 000	kr 990 099	kr 19 099	2 %	
DFID		kr 661 000	kr 320 915	-kr 340 085	-51 %	Less activities than planned and less months covered by DFID than expected
SAI Qatar		kr 866 000	kr 736 648	-kr 129 352	-15 %	Carried forward to 2020
Irish AID		kr 971 000	kr 1 006 257	kr 35 257	4 %	
<i>Total income incl in-kind</i>	<i>kr 6 060 032</i>	<i>kr 9 454 000</i>	<i>kr 8 103 956</i>	<i>-kr 1 350 044</i>	<i>-14 %</i>	
<b>Total income excl in-kind</b>	<b>kr 5 266 812</b>	<b>kr 8 386 000</b>	<b>kr 7 402 156</b>	<b>-kr 983 844</b>	<b>-12 %</b>	
Funding gap	-kr 0	kr -	kr -	kr -		

## APPENDIX 1 RESULTS AS PER THE PROGRAMME RESULT FRAMEWORK

The result framework is presented in Table 7. This has been agreed between IDI, AFROSAI-E and CREFIAF, and the financial donors. Through the planning visits with the SAIs in mid-2018, the baseline assessment was done together with the SAIs. The average score of the SAI-PMF indicator 3 for the SAIs were 1. The range is between 0 and 3, where the AFROSAI-E SAIs score higher than the CREFIAF SAIs. The SAI-3 indicator will be measured again and be available by May 2019.

Table 7 PAP-APP Phase 1 result framework

SAI outcome	Expected outputs	Indicators of goal achievement	Targets	End of 2019 results	
				Indicator result	Comments
<b>1. Strengthened SAIs strategic management</b>	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 (average of 1 in mid-2018)	NA (available in May 2020)	
		No of SAIs having a new or updated needs based strategic plan	7 of 8 by the end of 2019	3 strategic plans completed. 5 almost completed.	Complete in Eritrea, Gambia and addendum in Sierra Leone
	b. Operational plans are developed with a clear performance and results orientation, especially an indication of the number of audits to be carried out annually in relation with the SAI mandate and capacities	% of SAIs with a new or updated operational plan developed using the partner methodology	7 of 9 by the end of 2019	1 completed. 6 ongoing.	Completed in Eritrea.

SAI outcome	Expected outputs	Indicators of goal achievement	Targets	End of 2019 results	
				Indicator result	Comments
<b>2. SAIs have sufficient, effective and coordinated external support</b>	a. Comprehensive plans for external financial and technical support to strategic plan implementation are developed. The plans show priority projects and contain specific project proposals.	% of SAIs having developed funding proposals linked to their strategic plans	7 of 9 by the end of 2019	All nine SAIs have developed external support plans and project proposals. 8 SAIs have shared project proposals with donors.	
	b. SAIs have dedicated staff and responsibility for coordination of external support	No quantitative indicator set.		The SAIs have in general allocated this responsibility to specific persons, but available resources and time for this versus other work in the SAIs remain a challenge.	
	c. Funding and cooperation agreements established to meet the needs of the Strategic plan implementation document	% of SAIs having comprehensive support agreements starting in 2020	5 of 9 by the end of 2019	No SAI has a comprehensive funding agreement, but two SAIs got partly needs funded (SAI Eritrea and SAI Gambia).	Comprehensive funding commitment achieved for SAI Madagascar. Donor interest in all SAIs.

SAI outcome	Expected outputs	Indicators of goal achievement	Targets	End of 2019 results	
				Indicator result	Comments
<b>3. SAIs lead by example in the areas of gender, inclusion and diversity</b>	a. Gender, inclusion and diversity are considered by the SAIs in the strategic and operational planning process	% of SAIs who have made plans for improvements related to gender, inclusion and diversity	7 of 9 by the end of 2019	8 SAIs have done this in their new SP or SP addendum.	SAI Zimbabwe expected to cover this in their new Operational plan for 2020.
		Female representation in the SAI strategic planning team equal to or higher than the proportion of female employees in the SAI	7 of 9 of the partner-SAIs	5 of 9 SAIs had a equal or higher female rate in PAP-APP activities than the SAI as a whole.	Less female participation in DRC, Niger, Eritrea and Togo.

## APPENDIX 2 OVERALL STATUS OF PHASE 2 SUPPORT

SAI	Lead DP	Are the needs for scaled-up support likely to be met?	Financial support	Peer-partners willing to lead a component as a minimum?*
<b>Sierra Leone</b>	DFID	Financial support interest for support needs per now, but agreements not yet entered and technical partners not yet settled. New projects may arise from new strategic plan being developed in 2020.	DFID and USAID considering	GAO CAE and NAO UK potential partners
<b>Zimbabwe</b>	DFID	Technical support partly met through prolonged SAI Sweden support. Donor interest for additional support, but updated project proposal and technical partners not yet settled.	WB and DFID considering. Possibly UNDP.	NAO UK potential partner as well as AFROSAI-E.
<b>Eritrea</b>	EU	Needs for support partly met. Need for more financial support for intended peer-support and long-term advisor.	UNDP agreed to fund SAI needs for operations partly through government budget. AfDB and EC considering, but no commitment.	AFROSAI-E in dialogue with SAI. Need to identify strong SAI as peer-partner.
<b>The Gambia</b>	WB	Support needs partly met. Need for more financial support for strategic management and auditing through peers.	IRI yes, WB considering as part of a larger PFM programme	SAI Latvia and IDI in dialogue with SAI. NAO UK potential partner if additional needs.
<b>DRC</b>	WB	Donor interest among several partners, but no commitment. Project scoping and roles of technical partners to be settled.	WB considering	IDI, SAI France, CREFIAF and SAI Netherlands potential partners (no commitments)



SAI	Lead DP	Are the needs for scaled-up support likely to be met?	Financial support	Peer-partners willing to lead a component as a minimum?*
<b>Guinea</b>	AfDB	Donor interest among several partners, but no commitment. Project scoping and roles of technical partners to be settled.	AfDB considering. Possibly WB, EU, AFD.	CREFIAP in dialogue with SAI
<b>Madagascar</b>	WB	Funding needs for technical support to a large extent met, but funding gap for infrastructure needs.	USAID initiated planning Possibly EU, AFD.	IDI in a dialogue with SAI. SAI France, GAO CAE and CREFIAP potential partners.
<b>Niger</b>	AfDb	Donor interest among several partners, but no commitment. Project scoping and roles of technical partners to be settled.	EU committed. AfDB considering. Possibly USAID, UNDP, WB, AFD	SAI Netherlands, SAI Morocco, SAI Tunisia, CREFIAP potential partners
<b>Togo</b>	WB	Donor interest among several partners, but no commitment. Project scoping and roles of technical partners to be settled.	WB considering. Possibly EU, AFD	CREFIAP and CAAF potential partners.

## APPENDIX 3 STATUS OF PROGRAMME RISK REGISTER

RISKS RELATED TO THE ROLE AS A PROVIDER OF SUPPORT TO THE PAP-APP SAIS AND SOME STRATEGIES TO DEAL WITH THEM

Risks	Specification and examples	Planned support to deal with the risks (risk mitigating measures)	Measures taken 2018-19	Status end of 2019
<b>Hard to recruit resource persons with sufficient experience and personal qualities</b>	<ul style="list-style-type: none"> <li>Few resource persons able to speak the national language, travel frequently or stay permanently in the partner-SAI country</li> <li>Lack of sensitivity for the hyper-politicized environment</li> </ul>	<ul style="list-style-type: none"> <li>Extensive assessment of availability of resource persons before Cooperation agreement is signed</li> <li>Emphasize personal qualifications of resource persons</li> <li>Train resource persons in sensitivity as well as the country specific PFM-system</li> </ul>	<ul style="list-style-type: none"> <li>Resource persons from stronger SAIs in the region recruited.</li> <li>Focus on team work, utilizing different qualifications of peer engagement.</li> <li>Resource persons trained in facilitation approach and general PFM challenges.</li> </ul>	Good resource persons recruited, although few with experience in the whole process of the PAP-APP support. For some teams there has been a challenge related to availability of resource persons and ability to regularly contribute.
<b>Lack of understanding and adoption to the local context</b>	<ul style="list-style-type: none"> <li>Limited previous experience in the country</li> <li>Funding only for a few years</li> </ul>	<ul style="list-style-type: none"> <li>Country visits with focus on mutual understanding</li> <li>Partner with organizations</li> </ul>	<ul style="list-style-type: none"> <li>Extra country visits initiated.</li> <li>Adjustment of global goods, such as for needs assessment and strategic planning.</li> </ul>	Seems ok following country visits and frequent dialogue. Critical for phase 2 projects and new providers.

Risks	Specification and examples	Planned support to deal with the risks (risk mitigating measures)	Measures taken 2018-19	Status end of 2019
	<ul style="list-style-type: none"> <li>Global goods material not suitable</li> </ul>	<ul style="list-style-type: none"> <li>present in the country</li> <li>Critical and flexible use of global/regional goods and standards</li> <li>Seek long-term funding mechanisms</li> </ul>		
<b>Ability to be physically present and continuously clarify misconceptions and unblock issues</b>	<ul style="list-style-type: none"> <li>The PAP-APP Partners' intentions and/or requirements are misunderstood</li> <li>Activities get stalled due to misunderstandings</li> </ul>	<ul style="list-style-type: none"> <li>Frequent telephone contact if basically remote support and short-term missions</li> <li>Partner with organizations present in the country</li> <li>Discuss with the partner-SAI which misconceptions may arise and what to do to unblock issues</li> <li>Critically consider both parties' resources and</li> </ul>	<ul style="list-style-type: none"> <li>Extra visits initiated. <ul style="list-style-type: none"> <li>Frequent phone and online contact sought</li> </ul> </li> </ul>	Generally seems ok, due to trust having been established during phase 1.

Risks	Specification and examples	Planned support to deal with the risks (risk mitigating measures)	Measures taken 2018-19	Status end of 2019
		available time when planning		
<b>Lack of donor funds for long-term support to the SAIs</b>	<ul style="list-style-type: none"> <li>Some countries not been prioritized by the large financial donors</li> <li>Limited willingness of donors to commit long-term and to substantial and costly support activities</li> </ul>	<ul style="list-style-type: none"> <li>Active participation in the Project Support Groups</li> <li>Address the concern in meetings with DPs and seek long-term funding</li> <li>Assist the SAI in how to be a credible partner for donors</li> </ul>	<ul style="list-style-type: none"> <li>Various actions taken at both project and programme level. At project level especially advising the SAIs in how to enable PSGs to become operative and liaise with donors. At programme level, identify measures with IDC.</li> </ul>	Regular holding of PSGs is a challenge for several SAIs. Long term-support not yet established for several SAIs and still a key risk.

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

Risks	Specification and examples	Planned support to deal with the risks (risk mitigating measures)	Actions taken 2018-19	Status end of 2019
<b>SAI leadership and commitment to change</b>	<ul style="list-style-type: none"> <li>Agreed objectives and activities not followed-up, resourced or implemented</li> </ul>	<ul style="list-style-type: none"> <li>Involve SAI top management from the beginning and regularly, by SAI level Cooperation</li> </ul>	All planned risk mitigating measures implemented.	General good commitment among SAI leaders, although some struggles to

	<ul style="list-style-type: none"> <li>Resistance or inability to change</li> </ul>	<ul style="list-style-type: none"> <li>agreements and annual meetings</li> <li>Annual SAI reporting on progress</li> <li>Arrange top management seminar annually devoted to change management issues</li> </ul>	Ad-hoc Steering Committee meetings considered.	prioritize and implement agreed activities.
<b>Weak capacity for project management and coordination in the partner-SAI</b>	<ul style="list-style-type: none"> <li>Continuous uncertainty of whether and when planned activities can be carried out</li> <li>Weak planning culture</li> <li>Agreements are not adhered to</li> <li>ToRs not developed or seriously delayed</li> <li>The PAP-APP Partners activities will not be coordinated with support of other providers</li> <li>Information is not shared in the SAI</li> <li>Permanent chaos in terms of responsibility and authority in the SAI</li> </ul>	<ul style="list-style-type: none"> <li>High degree of presence and continuity to ensure proper communication and coordination of activities</li> <li>Set milestones which ensure incremental achievements towards expected outcomes</li> <li>Resources spent on ensuring a coordinated approach with other development partners and national development efforts</li> <li>Seek flexible funding arrangements and flexible plans</li> </ul>	Planned risk mitigating measures executed.	Some SAs struggle to manage the project and coordinate internally. Planning culture and understanding of milestones a long-term challenge.

<b>Lack of SAI independence, weak Parliament and unfavourable external pressure</b>	<ul style="list-style-type: none"> <li>• Major risks are not audited</li> <li>• The capacity or methodology for auditing is hindered with the result of limited findings</li> <li>• Audit results will not be reported or followed-up by Parliament or the Executive</li> <li>• Independence and strengthening of the SAI will meet significant resistance among influential elites</li> </ul>	<ul style="list-style-type: none"> <li>• 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</li> <li>• Partnership with other actors to support PFM-reform and greater independence of the SAI</li> </ul>	Support to stakeholder engagement for most SAIs. Partnerships with country donors supported.	Ongoing challenge for the SAIs given their country situation. Most of these risks are critical for phase 2 projects.
<b>Lack of qualified and motivated staff and managers, and lack of incentives for performance in the partner-SAI</b>	<ul style="list-style-type: none"> <li>• Flawed recruitments and nepotism</li> <li>• Inefficiency and low productivity</li> <li>• The best staff quits</li> <li>• Staff busy with personal issues during office time</li> </ul>	<ul style="list-style-type: none"> <li>• Involve a critical mass of staff in support activities</li> <li>• Link capacity development activities to professional development of staff</li> <li>• Address organizational systems critical for performance, such as by supporting improvements of reporting, management contracts and conditions of service</li> </ul>	A large number of SAI staff involved in phase 1 activities.	Ongoing challenge for the SAIs given their country situation. Most of these risks most critical for phase 2 projects.



<b>Lack of physical structures and resources in the partner-SAI</b>	<ul style="list-style-type: none"> <li>• Office accommodation not appropriate</li> <li>• No cars for fieldwork</li> <li>• Electricity break-down and unstable internet</li> </ul>	<ul style="list-style-type: none"> <li>• Focus on cost-efficiency in SAI operations and new solutions for capacity</li> <li>• Clear principles for what type of financial support the PAP-APP Partners can provide if asked to provide financial support, such as for travel</li> <li>• Necessary to partner with financial donors to ensure better physical structures and resources</li> </ul>	Advice for the SAIs to develop phase 2 projects addressing these problems.	Ongoing challenge for the SAIs given their country situation. Key to ensure these risks are addressed in the phase 2 projects.
<b>Weak internal financial management and several opportunities for fraud and corruption among staff in the partner-SAI</b>	<ul style="list-style-type: none"> <li>• Uncertainty of budget responsibility and control</li> <li>• Staff and managers involved in corruption</li> <li>• Distorted funds in the SAI</li> </ul>	<ul style="list-style-type: none"> <li>• The risk must be on the agenda in all agreements and major meetings in the cooperation</li> <li>• Support to financial management should be offered or facilitated</li> <li>• Support to external audit of the SAI</li> </ul>	SAI use of Code of ethics and financial management systems and routines mapped by the SAIs as a basis for strategic management.	Several SAIs have included elements of this in their phase 2 projects. Ongoing challenge for the SAIs given their country situation. Key to ensure these risks are addressed in the phase 2 projects.
<b>Insecurity, changing conditions and unpredictability</b>	<ul style="list-style-type: none"> <li>• Unsafe areas limiting visits and movements</li> <li>• Unexpected change of AG or managers of the SAI</li> </ul>	<ul style="list-style-type: none"> <li>• If insecure situation, consider meeting outside the country</li> <li>• Flexible plans</li> <li>• Capacity development must involve a robust</li> </ul>	Flexible dates for visits and adjustment of milestone dates.	No major security challenges in the countries. Reduced government funds a key problem for several SAIs.

		number of staff to not be vulnerable for changes		
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