



PAP-APP

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

Programme Report 2020

Phase 1 programme 2018 – Q2 2021

Phase 2 programme 2020 - 2024



Contents

Acronyms	3
Executive summary	4
1 Background and rationale	6
2 Phase 1 programme progress and results by the end of 2020	8
2.1 Phase 1 programme plans	8
2.2 Progress and results in 2020.....	9
2.3 Phase 2 projects overview per country	16
2.4 Sustainability assessment of phase 1 support.....	19
3 Phase 2 programme progress and results by the end of 2020	20
3.1 Phase 2 programme plans	20
3.2 Progress and results in 2020.....	20
3.3 The Gambia transition project progress and results 2020	25
4 Beneficiaries and integration of gender equity	28
5 Environmental concerns	32
6 Risk management	33
7 Key lessons learnt 2018-2020 and evaluation recommendations	34
8 Financial report	37
Appendix I: Status of programme risk register	38
Appendix II: Programme result framework	46
Appendix III: Evaluation findings, responses and follow-up actions	48
Appendix IV: Financial report Phase 1 programme 2020.....	56
Appendix V: Financial report Phase 1 programme 2020.....	57

Acronyms

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

Executive summary

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

Intensive support is provided tailored to each SAI, starting with assisting the SAI to prepare for and establish strategically based long-term capacity development support. The programme name - the Accelerated Peer-Support Partnership or Partenariat d'Appui Accéléré par des Pairs in French (PAP-APP) - highlights the core characteristics of using peers for technical support and deliver support in partnerships.

2020 has been a year of both great progress and stagnation in some areas. The great progress has been observed by some SAIs who have successfully completed agreed milestones and also mobilized scaled-up support for phase 2. These are the SAIs of Madagascar, Niger and the Gambia in particular. SAI DRC, SAI Zimbabwe and SAI Sierra Leone have progressed reasonably ok in the difficult circumstances and have several interested partners. It is expected that these SAIs will launch their new strategic plans in the first part of 2021, and establish new support based on these. SAI Togo, Guinea and Eritrea have their strategic plans in place, but there has been limited progress in 2020 in presenting support needs and securing donor commitment for long-term scaled-up support. Given the interested partners in the countries, it seems possible to achieve scaled-up support during 2021 with strong programme effort for good project proposals and engagement with partners.

2020 was the first year of the phase 2 programme, which is established to work across country projects, share good practices and build competencies of providers of support to the most challenged SAIs. In general the programme has been able to progress well in spite of a very difficult year, such as by issuing timely covid-19 audit guidelines and developing first versions of a Gender, Diversity, Inclusion indicator and a competency framework for peer support. A notable achievement has also been a webinar conducted sharing how SAI Niger and SAI Madagascar progressed well in phase 1 and secured large scale support. However, several result targets set for the programme have not been achieved in 2020. This is primarily related to covid-19 and a priority to support SAIs to complete phase 1. In 2021, the programme will have to find feasible ways to both share good practices and bring providers and peers together to ensure high quality support to the most challenged SAIs.

The total costs in 2020 were 3,8 mill NOK for the phase 1 programme and 1,5 mill for the phase 2 programme. Funding has been provided by the Austrian Development Agency, the Ministry of Foreign Affairs of Iceland, the Ministry of Europe and Foreign Affairs of France, European

Union, FCDO, SAI Qatar, Irish aid and IDI basket funds. In-kind contribution has been provided by AFROSAI-E, CREFIAF and the SAIs of Gabon, Ghana, Namibia, Norway, Senegal and Sweden for phase 1.



Picture 1 CREFIAF SAI teams and peers on a project proposal workshop Oct 2019

1 Background and rationale

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

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

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

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

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

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

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

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

For details of the partnership and the programme, please see key documents on the webpage [Accelerated Peer-support Partnership \(PAP-APP\) \(idi.no\)](https://www.idi.no/en/accelerated-peer-support-partnership-pap-app).



Picture 2 AGs and focal point of AFROSAI-E SAls and partner representatives, Pretoria Sept 2018

2 Phase 1 programme progress and results by the end of 2020

2.1 Phase 1 programme plans

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

- establishing strategic planning teams and communication facilities
- systematically assessing current capacity, performance and needs
- strengthening internal systems for monitoring and reporting
- developing new or updating existing strategic and operational plans, with involvement of SAI staff
- consulting key national stakeholders on their expectations for SAI development and plans
- developing project proposals to implement plans
- improving coordination and SAI driving of external support, including through dedicated staff
- advancing other aspects of the SAI's strategic management framework

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

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

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



Picture 3 Peers of SAI Morocco, Tunisia and Senegal on planning meeting in Niger

2.2 PROGRESS AND RESULTS IN 2020

Table 1 shows the status of key expected outputs *per SAI* by the end of 2020, while Table 2 shows the status of expected *programme results* by the end of 2020.

Table 1 Status of key expected outputs of the Phase 1 programme by the end of 2020

PAP-APP support area	AFROSAI-E				CREFIAT				
	Eritrea	The Gambia	Sierra Leone	Zimbabwe	DRC	Guinea	Madagascar	Niger	Togo
Status and Needs Assessment or Mid-Term Review	NA	2019	2019	2019	2019	2019	2019	2019	2019
Strategic Plan or Addendum	2019	2019	2019 ¹	NA ²	printed	printed	2019	2020	designed
Operational Plan v1 of new strategic plan set	2019	2020	NA	2020	ongoing	ongoing	2019	2020	ongoing
Gender and diversity audits or SAI actions planned	2019	2019	2019	ongoing	2019	2019	2019	2019	2019
Annual Performance Report	2020	2020	2020 ³	2020	NA	NA	NA	NA	NA
External Support Plan – latest update	2019	2019	2019	2020 ⁴	2019	2020	2020	2019	2019
External Support Partner Meeting 2019 + 2020	NA ⁵	2 + 1	1 ⁶ + 0	1 + 0	1 + 1	2 + 0	3 + 1	2 + 1	1 + 0
Project Proposals shared 2019 + 2020	2 + 1	4 + 1	1 + 1	1 + 2	2 + 0	0 ⁷ + 0	1 + 0	2 + 0	0 ³ + 0
Donor interest for new projects	UNDP, AfDB, EU	IRI, WB, FCDO	FCDO, MFA Iceland	WB	WB, AFD, FCDO, MFA Norway	AfDB, USAID	WB, AFD, EU	AfDB, AFD, EU, UNDP	WB, AFD
Donor agreement with the SAI or implementation partner agreed in 2019 and 2020	UNDP to SAI	IRI to SAI, WB through SAI/AFROSAI-E, FCDO through IDI		AfDB to MoF, SNAO/UNDP ⁸			USAID to IDI	EU to SAI	

¹ Addendum completed in 2019. New strategic plan ongoing and expected done in Q1 2021.

² New strategic plan was originally not planned as part of the PAP-APP support. In the annual meeting of May 2020 it was agreed to extend phase 1 to also support a new strategic plan ongoing and expected done in Q2 2021.

³ An annual performance report was produced by the SAI alone in 2019 and with support in 2020.

⁴ Done as a part of a comprehensive and generic project proposal.

⁵ Given the special government regulations on donor engagement, SAI Eritrea has not conducted joint meetings with donors.

⁶ This was not a traditional PSG but rather a Roundtable with the AG organized by the UK High Commission and attended by high-level diplomatic representatives

⁷ The SAIs have drafted project proposals and had meetings with donors about needs for external support, but due to different reasons not shared with potential partners in 2019.

⁸ AfDB funding through the MoF. Funding for the SAI provided by SAI Sweden through the UNDP. Funding agreement between the UNDP and SAI Zimbabwe not yet completed.

Table 2 PAP-APP phase 1 result framework - end of 2020 status

SAI outcome	Expected outputs	Indicators	Targets	End of 2020 results	
				Indicator result	Comments
1. Strengthened SAI strategic management	a. Strategic plans have been developed based on needs assessments and containing core elements for effective performance of the SAI.	SAI-PMF SAI-3 <i>Strategic Planning Cycle</i>	Level 2 as an average by the end of 2019 (average of 1 in mid-2018)	2,7 which is higher than 2 as an average (Mad 2 + Nig 3 + SL 3 + GA 2 + Er 3 + Zim 3)	Data for scoring are those measured in March-April 2020. Not so reliable data from DRC, Guinea and Togo, and these have not been included. It is still assumed that the target has been met.
		No of SAIs having a new or updated needs based strategic plan	7 of 8 by the end of 2019	7 plans finalized by the SAI.	SAI Togo to finalize, print and launch in Q1 2021. SAI DRC and Guinea to ensure final printing and launch in Q1 2021. Plans regarded as finalized. SL and Zim to finalize a new plan in Q1 2021.
	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	6 of 9	DRC and Guinea have not settle the plans. Due to covid-19, the OPs have needed substantial revisions. However, to what extent the SAIs have done this and utilized the new OP format, is not known.
2. SAIs have sufficient, effective and coordinated external support	a. Comprehensive plans for external financial and technical support to strategic plan implementation are developed. The plans show priority projects and contain specific project proposals.	% of SAIs having developed funding proposals linked to their strategic plans	7 of 9 by the end of 2019	Only one SAI have updated their ESP in 2020 and used them in a PSG meetings (Madagascar).	All nine SAIs have developed external support plans in 2019, but these have by most not been updated in 2020 and used in PSG meetings. This is especially relevant for DRC, Togo and Guinea who finalized SPs in 2020. DRC, Togo, Guinea, SL and Zim to set ESP in Q1 2021.

SAI outcome	Expected outputs	Indicators	Targets	End of 2020 results	
				Indicator result	Comments
	b. SAls have dedicated staff and responsibility for coordination of external support	No quantitative indicator set.		The SAls have in general allocated this responsibility to specific persons, but available resources and time for this versus other work in the SAls remain a challenge.	Few PSG meetings held in 2020 is partly due to covid-19, but also an indication of limited dedication of coordination of support by the SAls, in spite of organizing meetings has gradually become easier with online meetings more established
	c. Funding and cooperation agreements established to meet the needs of the Strategic plan implementation document	% of SAls having comprehensive support agreements starting in 2020	5 of 9 by the end of 2019	4 SAls in total have comprehensive support established (Niger, Madagascar, Gambia and Zimbabwe).	For the SAls not yet supported comprehensively, there seems to be donor interest to fund projects for all. Strong SAI and PAP-APP follow-up and partner dialogue still required to enable support to be established in 2021.
3. SAls lead by example in the areas of gender, inclusion and diversity	a. Gender, inclusion and diversity are considered by the SAls in the strategic and operational planning process	% of SAls who have made plans for improvements related to gender, inclusion and diversity	7 of 9 by the end of 2019	All 9 SAls have done this in their new SP or SP addendum.	
		Female representation in the SAI strategic planning team equal to or higher than the proportion of female employees in the SAI	7 of 9 of the partner-SAls	Not so reliable figures in 2020. On average SAls had a equal or higher female rate in PAP-APP activities.	Less female participation in DRC, Niger, Eritrea and Togo in 2019.

As

Table 1 shows, all nine SAIs supported through the PAP-APP programme have had some major achievements during the support period. At the end of 2020, all SAIs who originally wanted to develop new strategic plans have completed these (except Togo where a few minor issues remain). The new strategic and operational plans are based on comprehensive needs assessments and stakeholder consultations, and were developed through collaborative, inclusive processes. The external support plans and project proposals are in turn based on the new strategic and operational plans, and have empowered the SAIs to lead their own development. All SAIs have also identified ways to lead by example in gender equity and diversity. This means there are nine SAIs with:

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

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

- SAI **Niger** where the SAI has agreed a direct funding agreement with the EU.
- SAI **Madagascar** where a large project funded by USAID has been agreed both with IDI as lead implementation partner, the SAI and key peer-partners SAI Norway, SAI France and SAI Morocco.
- SAI **Gambia** where several new projects have been initiated including a comprehensive peer-support project where FCDO has committed funds for IDI to lead a partnership with AFROSAI-E, SAI Latvia, SAI UK, SAI Sierra Leone and SAI Kenya as peer-partners, and three international NGOs as advisors. The World Bank will also be funding complementary AFROSAI-E support.
- SAI **Zimbabwe** where funding agreed to be provided indirectly through UNDP.

For the other SAIs, there are interested donors and it seems in general likely that scaled-up support can be established during 2021:

- SAI **Eritrea** where AFROSAI-E is in a dialogue with AfDB for funding for scaled-up peer-support over the remaining part of the strategic plan. There is also interest by EU in the country to fund support to the SAI.
- SAI **Togo** where the SAI has been in dialogue with WB in particular. The main challenge for progress seems the SAI's ability to finalize its strategic plan, organize a PSG and present its needs to both financial and technical partners. There may also be some uncertainty in donor ability to fund and in what mechanism (directly to the SAI or indirectly to CREFIAF or other implementation partner).
- SAI **Guinea** where AfDB, USAID and other donors in the PSG have shown interest. The main challenge for progress seems to be the SAI's ability to organize a PSG and present its needs for support to both financial and technical partners. There may also be some uncertainty in donor ability to fund and in what mechanism (directly to the SAI or indirectly to CREFIAF or other implementation partner).
- SAI **DRC** where the Norwegian embassy has shown strong interest to fund a peer-support project led by IDI, and the WB and FCDO have shown interest to also establish projects. The main challenge for progress has been delays in finalizing the SAI Strategic and operational plans, but these are to a large extent done and projects should be possible to establish on the basis of these.
- SAI **Sierra Leone** where FCDO and World Bank over time have shown interest and engaged with the SAI directly, which seems to be both the SAI and donors' preferences. The SAI is in the process of finalizing a new strategic plan and after that will clarify how it wants scaled-up support to be designed and managed.

Mobilizing peer-partners for the SAIs in phase 2 was a key effort of the programme in 2019, and this has contributed to several peers having come on board in 2020. In 2021 there will be a need to continue engaging with several peers as well as other implementing partners such as GIZ and private sector suppliers, especially for projects requiring much country presence (resident advisors).

A main instrument for the SAIs to mobilize support, is the setting up of groups of potential partners and conducting regular meetings with the Project Support Groups (PSG). There were less meetings and coordinated engagements of potential partners in 2020 as compare to 2019. This may partly be due to covid-19 and the limited ability of the SAIs to prioritize this. On the other hand, it is a bit worrisome that the SAIs have not been able to conduct more engagement with partners, as was expected to be increasing at the end of phase 1 when the SAIs had more project proposals ready. It should be noted that even in 2019 only a few were able to organize meetings without support.

2.3 PHASE 2 PROJECTS OVERVIEW PER COUNTRY

More details of the current support and remaining support needs per SAI are presented in Table 3. This is a summary of the Phase 2 projects tracker.

Table 3 Status, needs and opportunities of support to each SAI

SAI	Current support in brief	Remaining support needs (see also enclosed Project tracker)	Financial support possibilities	Peer-partner possibilities
Sierra Leone	PAP-APP phase 1 up to Q2 2021.	Technical support for IS auditing and for a new AMIS (though it seems increasingly likely the SAI will use A-SEAT). Multiyear technical and financial support to new strategic plan priorities (TBD).	FCDO, World Bank, USAID and MFA Iceland considering	GAO CAE and NAO UK interested. AFROSAI-E and IDI in some role.
Zimbabwe	SAI Sweden ongoing project until end of 2021. PAP-APP phase 1 up to Q2 2021. AfDB support to MoF, including funds to the SAI. Funding to SAI-earmarked funding to the UNDP agreed in 2020. To be set with the SAI in 2021.	Technical support to forensic audit, ict-audit and communication. Multiyear technical and financial support to new strategic plan priorities (TBD).	WB and FCDO considering.	SAI Sweden. NAO UK new potential partner. AFROSAI-E and IDI in some role.
Eritrea	PAP-APP phase 2 small scale project with AFROSAI-E as lead partner 2021 – 2023 (agreement not signed).	Funding for scaled-up support as multiyear technical support to key areas of current strategic plan 2020-23, incl professionalization of audit staff and management development.	UNDP committed to fund needs partly. AfDB and EU considering.	AFROSAI-E in dialogue with SAI. Need to identify strong SAI as peer-partner.
The Gambia	PAP-APP phase 2 peer project led by IDI to support key areas of the strategic plan, funded by FCDO.	Funding from April 2022 to multiyear peer support to key areas of current strategic plan, incl continued strengthening of auditing,		IDI, AFROSAI-E and SAI Latvia committed subject to funding. NAO UK SAI Kenya, and SAI

SAI	Current support in brief	Remaining support needs (see also enclosed Project tracker)	Financial support possibilities	Peer-partner possibilities
	WB to fund complementary AFROSAI-E support. IRI likely some ongoing support (TBC).	communications, and strategic management capacity.		Sierra Leone interested.
DRC	PAP-APP phase 1 up to end of 2020.	Multiyear technical and financial support to key areas of strategic plan 2021-24, incl annual audit and internal governance systems and processes.	MFA Norway, WB and FCDO considering.	IDI, SAI France, CREFIAF and SAI Netherlands potential partners
Guinea	Some ongoing support by Expertise France. PAP-APP phase 2 transition project led by CREFIAF for 2021 committed (agreement not signed).	Multiyear technical support to key areas of current strategic plan 2020-24, incl core audit process and report, ict, stakeholder communication and internal governance.	AfDB considering. Possibly WB, EU, AFD.	CREFIAF in dialogue with SAI
Madagascar	USAID funded project managed by IDI in partnership with SAI France, SAI Morocco and SAI Norway 2020-2024. WB and EU ongoing funding 2020-21 for professional development and communication.	New headquarter, transport and communication facilities.	AFD and UNDP considering.	CREFIAF and SAIs in the region potential additional partners.
Niger	New scaled-up project agreed with EU. Ongoing support by Hanns Seidel foundation and the Financial Services Volunteer Corps (FSVC). PAP-APP phase 2 small scale project	Regional offices, transport and communication facilities.	AfDB considering.	SAI Morocco and SAI Tunisia potential partners. CREFIAF and IDI potential partners in a limited role.

SAI	Current support in brief	Remaining support needs (see also enclosed Project tracker)	Financial support possibilities	Peer-partner possibilities
	committed (agreement not signed).			
Togo	<p>PAP-APP phase 1 up to end of 2020. PAP-APP phase 2 transition project led by CREFIAF for 2021 committed (agreement not signed).</p> <p>Some ongoing support by WB as a part of wider PFM programme.</p>	Multiyear technical support to key areas of strategic plan 2021-24, incl core audit process and report, ict, new legal framework, stakeholder communication and internal governance.	WB considering. Possibly EU, AFD	CREFIAF and the Canadian Auditing and Accounting Foundation (CAAF)



Picture 4 Press briefing in Togo on programme progress, Oct 2019

2.4 SUSTAINABILITY ASSESSMENT OF PHASE 1 SUPPORT

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

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

3 Phase 2 programme progress and results by the end of 2020

3.1 PHASE 2 PROGRAMME PLANS

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

The programme has three implementation strategies:

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

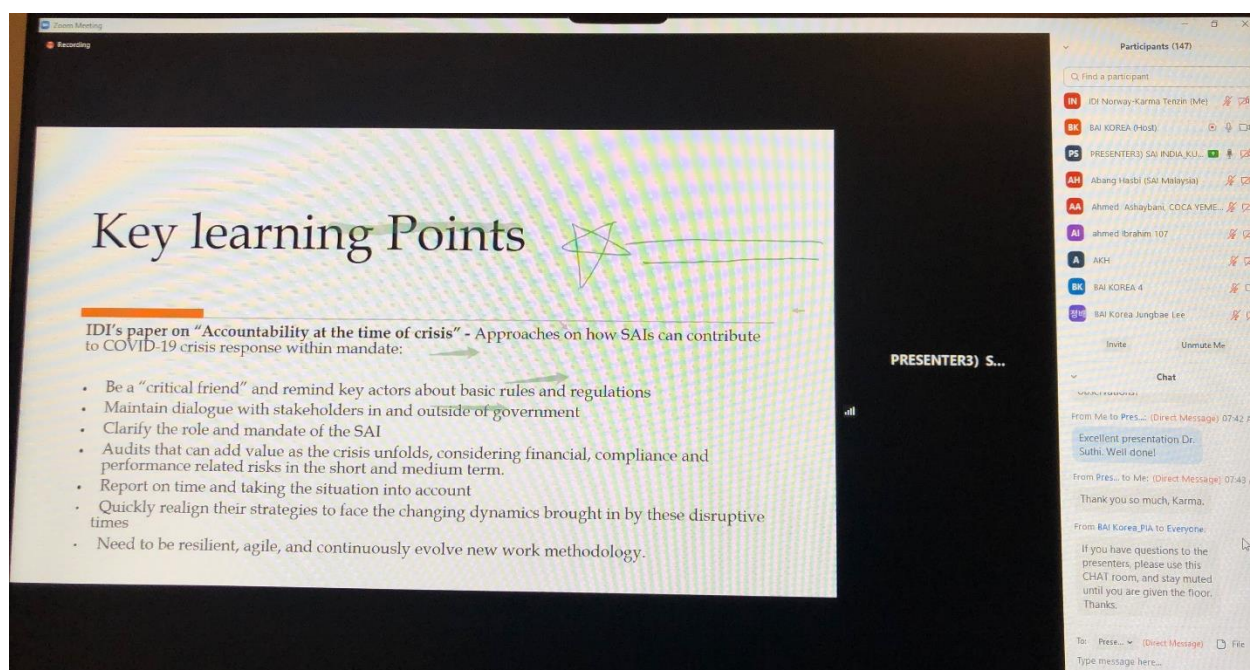
3.2 PROGRESS AND RESULTS IN 2020

The progress within each programme implementation strategy is shown in Table 4. The status of expected programme outcomes are shown in Table 5 and programme outputs in Table 6. Please see the full programme result framework in appendix II.

In spite of a challenging year, the programme has been able to progress in some key areas, such as by issuing timely covid-19 audit guidelines and developing good first versions of a Gender, Diversity, Inclusion indicator and competency matrix. A notable achievement has also been a webinar conducted sharing how SAI Niger and SAI Madagascar progressed well in phase 1 and secured large scale support. However, as shown in Table 5, the expected results are weaker than planned. This is primarily related to covid-19 and delays of phase 1 completion for several SAIs. In 2021, the programme will have to find feasible ways to both share good practices and bring providers and peers together to ensure high quality support to the most challenged SAIs. There is also a need to better work on visibility for programme and project activities. Much of the good stories and examples of work done by the SAIs in phase 1 can be better shared.

Table 4 Phase 2 programme progress 2020

Strategy	Plans 2020	Progress and results	Comments
1. Contribute to increased and high-quality peer-to-peer support to SAIs in challenging environments	Plan and execute an experience sharing and training workshop among providers of support to GCP Tier 2 SAIs Develop a brief competency framework and training plan for resource persons in partnership with interested providers Plan and implement resource person trainings prioritized for the year	Peer-partners mobilized for country projects in Madagascar and Gambia in particular. Competency matrix v1 developed. To be piloted, improved and shared for inputs.	Workshop and training for peers and providers cancelled due to covid-19.
2. Build strong competencies and share good practices for support in the areas of strategic change management, coordination, gender actions and covid-19 related audits	Compile, improve and share topic guidance, examples of SAI approaches and support material specifically for strategic management, coordination and gender, diversity and inclusion by SAIs in challenging contexts	Covid-19 audit guidance developed and shared "Accountability in a time of crisis". Additional guidance to audit of covid-19 partly developed through contribution to IDI's TAI programme. SAI Gender, Diversity, Inclusion indicator developed in version 1. To be piloted, improved and shared for inputs.	
3. Contribute to global sharing of good practices of support to highly challenged SAIs and good stories of how such SAIs strengthen their capacities and performance	Identify, develop and share good stories of SAI development and support projects globally, in collaboration with CBC Compile and share good approaches for support globally, in collaboration with CBC	Webinar sharing success story of SAI Madagascar and SAI Niger.	Less stories developed and shared than planned due to priority of completion of phase 1.
4. Contribute to a possible new round of GCP Tier 2	Contribute to develop a concept note for IDC annual meeting.	Contributed to developing concept for new round based on lessons learned of round 1. Concept discussed by IDC Steering Committee and to be used as basis for a new round tentatively starting in 2021.	
Programme management	Develop communication plan Revise programme plans and document in light of covid-19 plans	Communication plan v1 set Programme plans revised Annual meeting and Steering Committee meetings conducted as planned, in spite of covid-19.	



Picture 5 ASOSAI seminar on covid-19 related audits, where the PAP-APP developed guide was used

Table 5 Expected programme immediate outcomes

Expected programme immediate outcomes	Indicator	Baseline (year)	Target / Actual	2020	2021	2022	2023	2024	2020 results comments
a) INTOSAI providers are scaling up support to the most challenged SAIs	Cumulative number of peer-SAIs engaged in the GCP Tier 2 SAIs	6 (2018-19)	Target	8	9	10	11	12	SAI France, SAI Morocco and SAI Norway for support to SAI Madagascar. Peer-partners also mobilized for others SAIs (as SAI Gambia), but no agreements in 2020.
			Actual	3					
b) Country projects to the most challenged SAIs are delivered effectively	Overall conclusion of available evaluations/reviews of GCP Tier 2 projects (Scale: project expected results fully / mostly / partly / not achieved)	N/A	Target				Mostly	Mostly	
			Actual	NA					

Table 6 Status of programme outputs

Expected programme outputs	Indicator	Baseline (Year)	Target / Actual	2020	2021	2022	2023	2024	Comments 2020 results
1. Contribute to increased and well managed peer-to-peer support to SAIs in challenging environments									
a) Good practices for managing and delivering support to highly challenged SAIs are shared among providers of support	Cumulative number of providers taking part in an annual experience sharing workshop on providing support to challenged SAIs	N/A	Target	10	20	30	40	50	Canceled in 2020 due to covid-19.
			Actual	0					
b) Well trained resource persons are involved in support to the GCP Tier 2 projects	Cumulative number of resource persons involved in support to the GCP Tier 2 SAIs taking part in joint training (physical/webinar)	N/A	Target	20	40	60	80	100	
			Actual	0					Canceled in 2020 due to covid-19.
	Survey results of participants in trainings: Compiled satisfaction of trainings by the resource persons on a scale from 1-5		Target	4	4	4	4	4	
	Actual		NA					Canceled in 2020 due to covid-19.	
2. Build strong competencies and share best practices for support in the areas of strategic change management, support coordination, gender, diversity and inclusion actions and covid-19 related audits									
a) Good practices for SAI strategic change management are shared among and utilized by the providers of support to the GCP Tier 2 SAIs	Cumulative number of SAIs use operational plans, internal reporting and issue a SAI Performance report annually	2 (2019)	Target	3	4	5	6	7	SAI of The Gambia and Sierra Leone met all criteria.
			Actual	2					
b) Good practices for SAI coordination of partners and support projects are	Cumulative number of countries where the SAIs have	N/A	Target	9	9	9	9	9	Some SAIs met once a year,

Expected programme outputs	Indicator	Baseline (Year)	Target / Actual	2020	2021	2022	2023	2024	Comments 2020 results
shared among and utilized by providers to the GCP Tier 2 SAIs	established support groups/arrangements (covering e.g. policy dialogue and coordination) meeting as a minimum 2 times a year		Actual	0					but not two times.
c) Good practices for SAI gender, inclusion and diversity policies are shared among and utilized by the providers to the GCP Tier 2 SAIs	Cumulative number of SAIs having HR-policies with gender, diversity and inclusion focus developed	N/A	Target	1	3	5	7	9	Not prioritized for support in 2020.
			Actual	0					
d) Enable timely and relevant covid-19 related audits	Cumulative number of peer-supported covid-19 related audits completed and reported in the year (report where SAI has the mandate, otherwise shared with government and relevant stakeholders)	N/A	Target	0	2	4	4	4	Audits initiated in Gambia and Madagascar.
			Actual	0					
3. Contribute to global sharing of good practices of support to highly challenged SAIs and good stories of how such SAIs strengthen their capacities and performance									
a) Good stories of SAI development and support projects shared globally	Cumulative number of a) "good stories" (short articles showing how a challenge was overcome and the lessons learned) developed by PAP-APP and shared through IDI online channels, and b) number of visits at the IDI webpage per story	N/A	Target	a) 2, b) 50	a) 4, b) 100	a) 6, b) 150	a) 10, b) 200	a) 14 b) 250	Stories drafted, but not issued.
			Actual	a) 0 b) NA					
		N/A	Target	Yes	Yes	Yes	Yes	Yes	

Expected programme outputs	Indicator	Baseline (Year)	Target / Actual	2020	2021	2022	2023	2024	Comments 2020 results
b) Good approaches of support to SAIs in challenging contexts shared globally	Whether new material has been made available annually through IDI online channels (offered for sharing also to the INTOSAI Capacity Building Committee)		Actual	Yes					Covid-19 audit guidance issued "Accountability in a time of crisis".

3.3 THE GAMBIA TRANSITION PROJECT PROGRESS AND RESULTS 2020

Peer support to SAI Gambia during the second half of 2020 was funded by the PAP-APP phase 2 programme funds, and its progress and results are therefore presented here specifically. The SAI completed phase 1 in early 2020, and a smaller transitional country project was established by PAP-APP to ensure continuity of support until a multiyear and scaled-up support project would be funded and approved.



Picture 6 Strategic planning by SAI Gambia

The expected and achieved results of peer support to SAI Gambia in 2020 is presented in Table 7. The table shows that there has been support to and SAI progress in planning well covid-19 audit, the annual audit and performance audits of State-owned companies. The SAI has also strengthened organizational management by a revised operational plan. Communications and stakeholder engagement have been improved by a new summary report of the audit findings developed. A scaled-up project will be rolled-out in 2021, to continue and deepen support to the areas supported and in line with the strategic plan of the SAI.

Table 7 Status of expected results SAI Gambia country project

Expected project outcomes	Planned milestones	Status
Auditing		
NAO has contributed to the Covid-19 response and strengthened its <u>compliance audit capacity</u>	The management letter for the special audit is submitted to the auditees	Ongoing (audit still in progress as high quality planning and adjustments based on new information took longer than anticipated)
NAO is on track to deliver the annual audit of the Government of The Gambia (GoTG) in a shorter timeframe and has strengthened its <u>financial audit capacity</u>	The plan for the GoTG audit is complete	Complete

Expected project outcomes	Planned milestones	Status
NAO is on track to deliver two performance audits of SOEs and has strengthened its <u>performance audit capacity</u>	The plans for the performance audits are complete	Complete
NAO has strengthened its Quality Assurance (QA) and Quality control (QC) capacity	Relevant internal policy documents have been reviewed and any needed changes identified	Ongoing (revised code of ethics awaiting approval)
	The QA plan is prepared	Complete
Communications		
NAO has strengthened its communications capacity	A communications strategy is finalised and rolled out to staff	Ongoing (strategy awaiting approval)
NAO's work is more accessible to stakeholders	The simplified audit report is finalised and disseminated to relevant stakeholders	Ongoing (awaiting printing and launch)
NAO's work is more coordinated with other strategic partners in government	The strategic partners workshop takes place and agreed next steps shared with all the attendees	Cancelled (due to covid-19 concerns of in-person meetings as well as competing priorities)
Organisational Planning & Reporting		
NAO has further strengthened its strategic management systems	Q3 reports are submitted and discussed by the management team, and the 2020 OP is updated accordingly	Complete
	The 2021 operational plan is finalised and meets all but two criteria of SAI-PMF indicator 3(ii)	Ongoing (plan awaiting approval)
Independence		
NAO has continued to drive its own development	At least one development partners meeting is held	Complete

4 Beneficiaries and integration of gender equity

Table 8 shows the number of SAI staff in total and the number actively participating in the activities. In total about 69 SAI staff have been regularly involved in support activities in the phase 1 support. For phase 2 related country projects, a total of 224 staff can be regarded as direct beneficiaries.

The target for female participation in project activities was expected to be the same ratio or more as the female rate in the SAI. This target has been reached for phase 1 activities as well as for the SAIs included in the phase 2 PAP-APP programme. However, there are variations among the SAIs. A relatively high female rate has been achieved for Zimbabwe, Togo and Guinea. Less female participation than targeted has been achieved for Niger and Sierra Leone. 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.

Gender balance has also been sought when mobilizing advisors for the peer teams. 50 % of resource persons were female in the phase 1 programme.

Table 8 Participants and female rate in activities

SAI	All SAI staff 2020		2020 Participation in activities				Variance female rate SAI vs project activities
	Number*	Female rate	Number	Male	Female	Female rate	
DRC - phase 1	229	27 %	7	5	2	29 %	106 %
Guinea - phase 1	31	13 %	11	8	3	27 %	210 %
Madagascar - phase 1	102	45 %	N/A	N/A	N/A	N/A	N/A
Niger - phase 1	92	37 %	12	9	3	25 %	68 %
Togo - phase 1	45	16 %	7	5	2	29 %	179 %
Eritrea - phase 1	93	25 %	0	0	0	0 %	0 %
The Gambia - phase 1	68	38 %	N/A	N/A	N/A	N/A	N/A
Sierra Leone - phase 1	179	25 %	22	18	4	18 %	73 %
Zimbabwe - phase 1	258	25 %	10	4	6	60 %	240 %
Phase 1 all GCP T2 countries	1097	28 %	69	49	20	29 %	104 %
Phase 2 including additional SAIs							
Madagascar - phase 2	102	45 %	75	48	27	36 %	80 %
The Gambia - phase 2 transition project	68	38 %	14	8	6	43 %	113 %
Somalia - OAGS Peer-support project phase 1	103	30 %	60	40	20	33 %	111 %
South Sudan - NAC Strategic change project	100	20 %	75	60	15	20 %	100 %
PAP-APP all countries (11)	373	30 %	224	156	68	30 %	101 %

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

In the phase 1 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 9 shows some areas where the SAIs have needs of support and support interventions to be considered across the SAIs in phase 2.
- Included as a key area of long-term support in new country projects, such as for Madagascar



Picture 7 Peers from SAI Niger, Guinea and DRC in joint work on project proposals

In the phase 2 programme, gender and equal rights have been addressed in the following ways in 2020:

- A Gender, Diversity, Inclusion indicator has been developed, to be used by SAIs for measuring their progress in this area

Table 9 Gender and inclusion strategies set by the SAIs

Area	SAIs and new strategies set (in brief)
General - Strategic change management and leadership	Congo: Strategic outcome to contribute to better gender/inclusion/diversity Guinea: Gender is a cross-cutting priority. Communicate with stakeholders about gender. Niger: Be a model institution by including gender issues.
Auditing	Congo: Integrate gender issues in audit activities Gambia: A performance audit on a gender-related topic Guinea: Conduct gender-related audits Madagascar: Conduct gender-related audits, with a recruited gender expert. Niger: CA and PA about gender/inclusion/diversity

Area	SAIs and new strategies set (in brief)
	Togo: Include gender in audits
HR and professional development	<p>Congo: Gender committee, gender strategy. Indicators.</p> <p>Gambia: take gender/diversity into account. No gender HR policy perceived as a weakness.</p> <p>Guinea: Apply gender/inclusion. Gender committee by 2020. Next 5 years, train staff about gender and inclusion issues</p> <p>Eritrea: Integrate gender in HR policy</p> <p>Sierra Leone: Develop a gender policy (TBC in the new strategic plan)</p> <p>Togo: Include gender in HR policy</p>

5 Environmental concerns

To minimize emission of CO₂, the programme has sought to establish good online communication to avoid unnecessary long-distance airplane travels. In 2020 this has been expedited due to the covid-19 travel restrictions, such as organizing online annual meetings and offering support to SAI ict-tools and internet. The PAP-APP programme were partly prepared for the situation, as an effort was done also in 2019 to provide continuous remote support such as screen sharing, comments on drafts and regular discussions. We have not estimated the reduced CO₂-emissions due to low level of travel in 2020, but this is probably quite significant. Although many support activities will require travels after the pandemic, the efforts in 2020 have laid a foundation for conducting more support online and reduced emissions.

Most projects have been able to conduct various sessions and workshops online with the peers. Some SAIs have continued to have a poor internet connection and have not been able to find simple solutions for this in country, such as SAI Togo and DRC.

6 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.
- 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.

A major challenge in 2020 was the covid-19 pandemic. This led to materialization of several risks identified, especially delays and ability to be present in the country to unblock issues. 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.

For a full list of the risks, measures taken and status by the end of 2020, please see appendix 1.

7 Key lessons learnt 2018-2020 and evaluation recommendations

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

7.1.1.1 SAI-LED SUPPORT AND SAI STRATEGIC MANAGEMENT

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

7.1.1.2 PARTNERSHIP AND PROGRAMME MANAGEMENT

- IV. 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.
- V. 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.
- VI. Support should seek to scale-up use of distance communication technology to enable continuity in project support especially during the covid-19 period where in-country visits are limited (refer to evaluation recommendation 12).

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

7.1.1.3 COMMUNICATIONS

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

7.1.1.4 MOBILISING AND DEVELOPING APPROPRIATE EXPERTISE

- IX. 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.



7.1.1.5 BILATERAL SUPPORT METHODOLOGY

- X. 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.
- XI. 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.
- XII. 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.



Picture 8 SAI Madagascar team representative presents project plans for other SAIs

7.1.1.6 DEVELOPING AND MOBILIZING SCALED-UP SUPPORT

- XIII. 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.
- XIV. 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.

8 Financial report

The phase 1 programme financial report for 2020 are shown in Appendix IV and the phase 2 report in appendix V. Please note that the financial reports do not show *in total* how much has been spent per SAI project, as direct staff costs and indirect costs have not been distributed for each SAI.

For the phase 1 programme, the total costs in 2020 were 3,753 mill NOK, which is 1 % lower than the budget of end of June 2020 assuming travels could not be done in 2020. A major effort and increased cost compare to budget was related to developing the Madagascar project and prepare a proper project proposal to secure USAID long-term funding as well as high-quality peer partners. See additional comments and explanations in the table.

For the phase 2 programme, the total costs were 1,5 mill NOK. This was about 1,3 mill less than the original 2020 budget, and about 500 000 more than the budget of end of June 2020 assuming travels could not be done in 2020. The reason for a higher spending than assumed in June is related to inclusion of the transition project to SAI Gambia. Due to covid-19 and delays in completing phase 1 for several SAIs there were much less activities in the phase 2 programme than planned originally.

Appendix I: Status of programme risk register

8.1.1 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	Measures taken in 2020	Status end of 2020
Hard to recruit resource persons with sufficient experience and personal qualities	<ul style="list-style-type: none"> Few resource persons able to speak the national language, travel frequently or stay permanently in the partner-SAI country Lack of sensitivity for the hyper-politicized environment 	<ul style="list-style-type: none"> Extensive assessment of availability of resource persons before Cooperation agreement is signed Emphasize personal qualifications of resource persons Train resource persons in sensitivity as well as the country specific PFM-system 	<ul style="list-style-type: none"> Recruited resource persons from the region Focus on team work, utilizing different qualifications of peer engagement. Resource persons trained in facilitation approach and general PFM challenges. 	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.	Resource persons from stronger SAIs recruited for new projects, as for Madagascar. Training facilitated for these.	Ongoing medium risk as sufficient training for new resource persons hard to establish in the covid-19 situation.

Risks	Specification and examples	Planned support to deal with the risks (risk mitigating measures)	Measures taken 2018-19	Status end of 2019	Measures taken in 2020	Status end of 2020
Lack of understanding and adoption to the local context	<ul style="list-style-type: none"> Limited previous experience in the country Funding only for a few years Global goods material not suitable 	<ul style="list-style-type: none"> Country visits with focus on mutual understanding Partner with organizations present in the country Critical and flexible use of global/regional goods and standards Seek long-term funding mechanisms 	<ul style="list-style-type: none"> Extra country visits initiated. Adjustment of global goods, such as for needs assessment and strategic planning. 	Seems ok following country visits and frequent dialogue. Critical for phase 2 projects and new providers.	Sought to engage with local partners through online contact, but not fully possible in several countries.	Ongoing challenge, in particular due to covid-19.
Ability to be physically present and continuously clarify misconceptions and unblock issues	<ul style="list-style-type: none"> The PAP-APP Partners' intentions and/or requirements are misunderstood Activities get stalled due to misunderstandings 	<ul style="list-style-type: none"> Frequent telephone contact if basically remote support and short-term missions Partner with organizations 	<ul style="list-style-type: none"> Extra visits initiated. <ul style="list-style-type: none"> Frequent phone and online contact sought 	Generally seems ok, due to trust having been established during phase 1.	Sought to scale-up and shift more to online contact, but not fully possible in several countries. keep regular contact in several countries.	Ongoing challenge, in particular due to covid-19.

Risks	Specification and examples	Planned support to deal with the risks (risk mitigating measures)	Measures taken 2018-19	Status end of 2019	Measures taken in 2020	Status end of 2020
		<p>present in the country</p> <ul style="list-style-type: none"> Discuss with the partner-SAI which misconceptions may arise and what to do to unblock issues Critically consider both parties' resources and available time when planning 				
Lack of donor funds for long-term support to the SAIs	<ul style="list-style-type: none"> Some countries not been prioritized by the large financial donors Limited willingness of donors to commit long-term and to substantial and costly support activities 	<ul style="list-style-type: none"> Active participation in the Project Support Groups Address the concern in meetings with DPs and seek long-term funding 	<ul style="list-style-type: none"> 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 	Regular holding of PSGs is a challenge for several SAIs. Long term-support not yet established for several SAIs and still a key risk.	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,	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	Specification and examples	Planned support to deal with the risks (risk mitigating measures)	Measures taken 2018-19	Status end of 2019	Measures taken in 2020	Status end of 2020
		<ul style="list-style-type: none"> Assist the SAI in how to be a credible partner for donors 	donors. At programme level, identify measures with IDC.		identify measures with IDC.	

8.1.2 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 2018-20	Status end of 2020
SAI leadership and commitment to change	<ul style="list-style-type: none"> Agreed objectives and activities not followed-up, resourced or implemented Resistance or inability to change 	<ul style="list-style-type: none"> Involve SAI top management from the beginning and regularly, by SAI level Cooperation agreements and annual meetings Annual SAI reporting on progress Arrange top management seminar annually devoted to change management issues 	All planned risk mitigating measures implemented. Ad-hoc Steering Committee meetings considered.	General good commitment among SAI leaders, although some struggles to prioritize and implement agreed activities.
Weak capacity for project management	<ul style="list-style-type: none"> Continuous uncertainty of whether and when planned activities can be carried out 	<ul style="list-style-type: none"> High degree of presence and continuity to ensure proper 	Planned risk mitigating measures executed.	Some SAIs struggle to manage the project and coordinate internally.

and coordination in the partner-SAI	<ul style="list-style-type: none"> • Weak planning culture • Agreements are not adhered to • ToRs not developed or seriously delayed • The PAP-APP Partners activities will not be coordinated with support of other providers • Information is not shared in the SAI • Permanent chaos in terms of responsibility and authority in the SAI 	<p>communication and coordination of activities</p> <ul style="list-style-type: none"> • Set milestones which ensure incremental achievements towards expected outcomes • Resources spent on ensuring a coordinated approach with other development partners and national development efforts • Seek flexible funding arrangements and flexible plans 		Planning culture and understanding of milestones a long-term challenge.
Lack of SAI independence, weak Parliament and unfavourable external pressure	<ul style="list-style-type: none"> • Major risks are not audited • The capacity or methodology for auditing is hindered with the result of limited findings • Audit results will not be reported or followed-up by Parliament or the Executive • Independence and strengthening of the SAI will meet significant resistance among influential elites 	<ul style="list-style-type: none"> • Clarify that the PAP-APP Partners can not guarantee for the quality of the audit as this is mainly within the authority of the SAI and may be challenging due to external pressure • Partnership with other actors to support PFM-reform and greater independence of the SAI 	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.
Lack of qualified and motivated staff and managers, and lack of incentives for	<ul style="list-style-type: none"> • Flawed recruitments and nepotism 	<ul style="list-style-type: none"> • Involve a critical mass of staff in support activities 	A large number of SAI staff involved in phase 1 activities.	Ongoing challenge for the SAIs given their country situation.

performance in the partner-SAI	<ul style="list-style-type: none"> • Inefficiency and low productivity • The best staff quits • Staff busy with personal issues during office time 	<ul style="list-style-type: none"> • Link capacity development activities to professional development of staff • Address organizational systems critical for performance, such as by supporting improvements of reporting, management contracts and conditions of service 		Most of these risks most critical for phase 2 projects.
Lack of physical structures and resources in the partner-SAI	<ul style="list-style-type: none"> • Office accommodation not appropriate • No cars for fieldwork • Electricity break-down and unstable internet 	<ul style="list-style-type: none"> • Focus on cost-efficiency in SAI operations and new solutions for capacity • Clear principles for what type of financial support the PAP-APP Partners can provide if asked to provide financial support, such as for travel • Necessary to partner with financial donors to ensure better physical structures and resources 	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.
Weak internal financial management and several opportunities for fraud and corruption among staff in the partner-SAI	<ul style="list-style-type: none"> • Uncertainty of budget responsibility and control • Staff and managers involved in corruption • Distorted funds in the SAI 	<ul style="list-style-type: none"> • The risk must be on the agenda in all agreements and major meetings in the cooperation • Support to financial management should be offered or facilitated 	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.

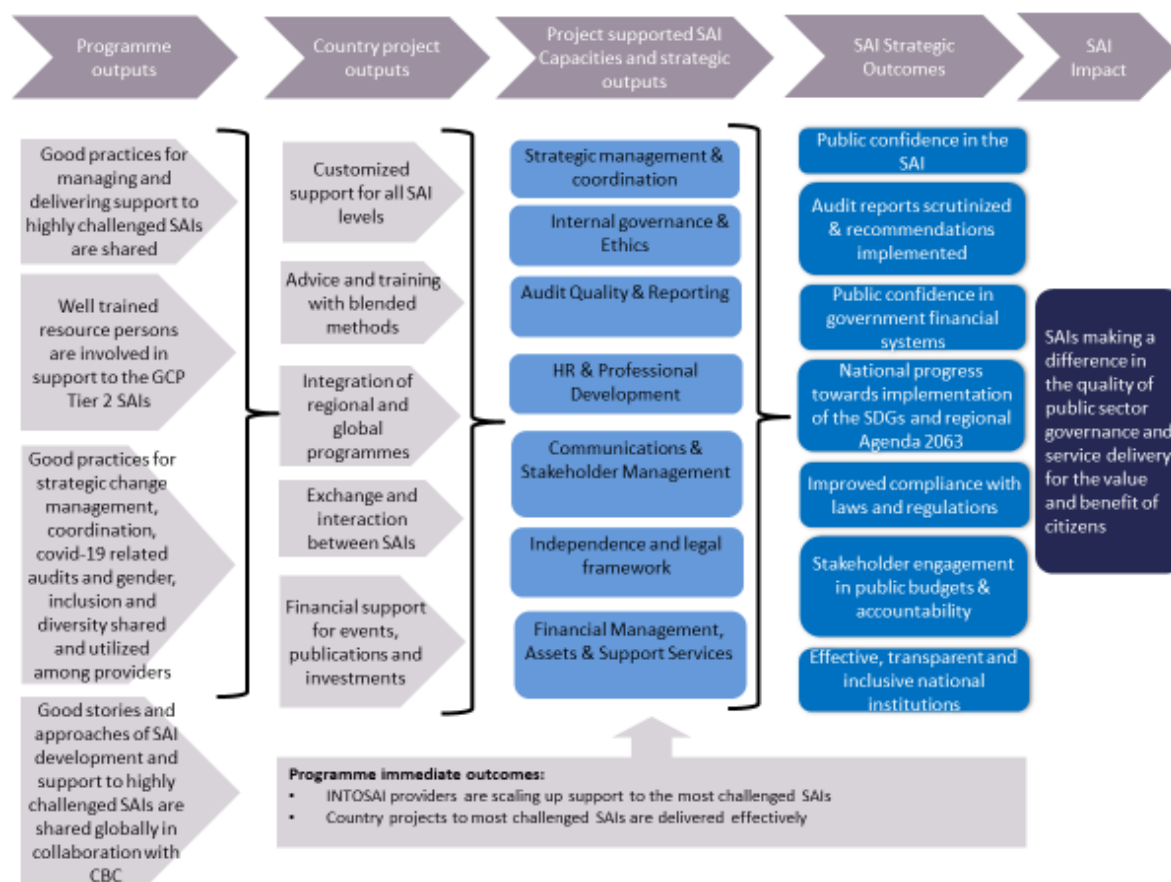
		<ul style="list-style-type: none"> • Support to external audit of the SAI 		Key to ensure these risks are addressed in the phase 2 projects.
Insecurity, changing conditions and unpredictability	<ul style="list-style-type: none"> • Unsafe areas limiting visits and movements • Unexpected change of AG or managers of the SAI 	<ul style="list-style-type: none"> • If insecure situation, consider meeting outside the country • Flexible plans • Capacity development must involve a robust number of staff to not be vulnerable for changes 	Flexible dates for visits and adjustment of milestone dates.	No major security challenges in the countries. Reduced government funds a key problem for several SAIs.

Appendix II: Programme result framework

The overall programme result framework is illustrated in the Figure 1. The programme outputs are expected to lead to increased and high-quality SAI project support, leading to SAIs establishing capacities and delivering strategic outputs, leading to SAI Strategic outcomes and finally impact of the SAI's work in their countries. The programme is thus expected to have immediate outcomes in the form of scaled-up support by INTOSAI providers and effective support to the most challenged SAIs, especially the GCP Tier 2 SAIs. Global sharing of good stories and approaches of support to the most challenged SAIs are also expected to contribute to more effective future support to SAIs in similar situations.

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

Figure 1 Accelerated Peer-support Partnership programme phase 2 result framework



Appendix III: Evaluation findings, responses and follow-up actions

No	Recommendation	Accepted - yes, partly or no	Response	Actions	Responsible	Completion target (quarter)	Status
1	The generic implicit Theory of Change should be customized to each SAI and used for Phase 2 to ensure the relevance of the support to each SAI.	Yes	Agree. There is a need to improve on the use of ToC in country projects. This can primarily be done by using the SAI strategic plan as the basis for what to support and expected results. In addition there is a need to consider the political economic context and development, and make assumptions on how the changes occur and identify key project interventions.	a) Seek to make the ToC explicit for new country project plans led by the PAP-APP partners. b) Establish training in use of ToC to be included in PAP-APP phase 2 organized trainings for peers and providers, involving also SAI representatives.	PAP-APP programme team	Q4 2021	Open
2	The PAP-APP phase 1 approach is inherently efficient and cost-effective and should be maintained in Phase 2.	Yes	Agree. The same principles of capacity development have been set for phase 2 programme and country projects.	No further actions.	NA	NA	Closed

No	Recommendation	Accepted - yes, partly or no	Response	Actions	Responsible	Completion target (quarter)	Status
3	Though SAIs have taken on board the advice and proposals of their Peer Teams, the sustainability of their new strategic management capacity will depend on follow-up support in Phase 2 and at least one further round of medium-term planning.	Yes	Agree. This will be incorporated in phase 2 project plans and agreements.	No further actions.	NA	NA	Closed
4	Project Support Groups in which all donors and potential donors are willing to meet quarterly with the SAI do not suit the political realities or SAI strategies for dealing with external stakeholders in some countries, and alternative means should then be found to ensure regular transparent coordination (see recommendation in the report on Component 1, and in section 6.2 below).	Yes	Agree. Alternatives are bilateral meetings, or meetings organized by the provider of support if acceptable for the SAI.	No further actions.	NA	NA	Closed

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

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

No	Recommendation	Accepted - yes, partly or no	Response	Actions	Responsible	Completion target (quarter)	Status
10	The timing of peer support should be assured by pre-planning the availability of members of the peer team and widening the pool of peer providers.	Yes	Agree. A challenge has been less availability in general of some peers to the projects. This can be addressed in several ways, including making it more clear on the requirement when peers are engaged - selecting staff that are available. Closer follow-up of actual contribution in line with agreement. It could be to develop a pool of peers for certain areas, to use for different interventions. This partly exists in AFROSAI-E. A pool may be useful for some areas, but also not so relevant for projects where engagement is needed over years and with country specialisation.	a) Consider a pool for selected phase 2 programme efforts, as back-up resources b) Integrate engagement and follow-up of peer partners in experience sharing with providers c) Establish system for sharing of dates for events better d) Establish use of project calendars for larger projects, to ensure effective and predictable planning of peer engagements	PAP-APP programme team	Q2 2021	Open
11	As auditors are not experts in capacity building, strategic planning and organisational development the SAIs need also that kind of support and advice from experts in these areas.	Yes	Agree, but this recommendation does seem to not take into account that personnel and peers with such experiences were recruited and mobilized. Building competencies in these areas is prioritized in the phase 2 programme.	No further actions.	NA	NA	Closed

No	Recommendation	Accepted - yes, partly or no	Response	Actions	Responsible	Completion target (quarter)	Status
12	Distance communication technology should be extensively used also in Phase 2 in line with the global response to climate change.	Yes	Agree. This should be prioritized in phase 2 projects, but there may be varying degrees of doing this. Phase 2 programme could share ways of doing this between projects.	1) Consider enhanced use of and support to ict-tools in phase 2 projects 2) Prepare the PAP-APP SAls for benefitting from INTOSAI funding for ict through covid-19	Each country project manager	Q4 2021	Open
13	If possible, the IDI Bilateral Support Unit should be expanded to allow country specialisation of its advisers.	Partly	Partly agree, but it should also have considered AFROSAI-E and CREFIAF. Country specialization is important. In PAP-APP this has been embedded in how managers are responsible for a limited number of country projects over years. Further country and context understanding could be developed more systematically.	1) Plan staffing of new projects in a way giving time for project managers to build country and context specialization, and integrate this in project activities and training of peers	Bilateral Support manager	Q2 2021	Open

Appendix IV: Financial report Phase 1 programme 2020

See separate file

Appendix V: Financial report Phase 1 programme 2020

See separate file