Mid-Term Review of Support to SAI, South Sudan: NAC Strategic Change Project 2020 - 2025

Terms of Reference

Contents

Information in brief

Document	Terms of Reference
Assignment	Mid-term review of support to SAI South Sudan NAC Strategic Change Project 2020 - 2025
Principal	INTOSAI Development Initiative, Stenersgata 2, 0184 Oslo, Norway
Contact Person	Shourjo Chatterjee, Manager Strategic Support Unit, IDI shourjo.chatterjee@idi.no
Procurement Method	The procurement is being carried out in terms of the IDI Procurement Policy

1. Background to IDI's bilateral support to Supreme Audit Institutions (SAIs)

INTOSAI Congress (INCOSAI) 2013 endorsed an expansion of IDI's mandate to include bilateral support[1] from 2014 onwards. Following some initial small pilot activities, the IDI Board approved IDI's Bilateral Policy in March 2017. Since then, IDI has engaged in the following bilateral support initiatives:

- Peer Support to the Office of the Auditor General of Somalia in two phases:
    - 2018-2021 to implement selected strategic priorities (funded by the Norwegian Ministry of Foreign Affairs – Nairobi Embassy)
    - 2021-2025 to implement selected strategic priorities (funded by the Norwegian Ministry of Foreign Affairs – Nairobi Embassy and SAI Latvia)
- Peer support to National Audit Chamber (NAC) South Sudan in two phases:
    - 2017-20 "NAC Peer-support project" to implement selected strategic priorities (funded by the Norwegian Ministry of Foreign Affairs – South Sudan Embassy)
    - 2020-2025 "NAC Strategic Change Project" to support the overall implementation of the strategic plan (funded by the Norwegian Ministry of Foreign Affairs – South Sudan Embassy with an initial budget 15m NOK for 2020-2023)
- Accelerated Peer-Support Partnership Programme (PAP-APP) in two phases:
    - Phase 1 2018-21 with initial support to SAIs in nine countries to develop strategic plans and mobilize long-term support (funded by a pool of donors including the Austrian Development Agency, French Ministry of Foreign Affairs, FCDO, Irish Aid, SAI Qatar and Ministry of Foreign Affairs Iceland)
    - Phase 2 2020 – 2024 as an overarching programme for 11 country projects, seeking to share good practices and synergies across and provide support to selected small scale country projects   (funded by a pool of donors including the European Union, French Ministry of Foreign Affairs, FCDO, Irish Aid and SAI Qatar)
- Support to the Court of Accounts of Madagascar (2020-2025, funded by USAID)
- Support to the National Audit Office of the Gambia (2020-2024, funded by FCDO and a pool of donors supporting the PAP-APP programme)
- Support to the Cour des Comptes of DRC (2022-2025, funded by Norad)

2. IDI Bilateral Policy

The IDI Bilateral Policy provides the overriding framework for all IDI's bilateral support. Key elements of the policy are summarised below.

IDI Bilateral Policy

The objective of IDI's bilateral support is to ensure that the most challenged SAIs with substantial needs for capacity development are assisted and are improving their performance. The target SAIs are characterized by limited internal capacity and lack of support. SAIs with substantial needs for support are commonly in fragile states, but also in other challenged countries.

Under the policy, IDI may take on different roles to support SAIs:

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[1] The term bilateral support is used for cases where IDI provides support uniquely tailored to a specific SAI, as opposed to traditional IDI global and regional initiatives which support large numbers of SAIs to tackle a specific issue. (Support may also be provided in a partnership led by IDI, with others such as INTOSAI regional bodies and peer SAIs).

Broker role – short term: Support SAIs in managing their capacity development, and prepare the way for additional support (e.g. GCP Tier 2 and PAP-APP phase 1)

Capacity maintenance and lifeline support – short and medium term: IDI provides support on a limited scale to SAIs operating in particularly unstable and unpromising environments as a means of maintaining competence within the SAI until the situation improves (e.g. NAC South Sudan)

Specialized capacity development provider – short and medium term: IDI supports the implementation of specific strategic priorities of the SAI where IDI has comparative competencies, typically in areas where IDI has carried out a regional or global programme (E.g. support to strategic management under PAP-APP phase 1, support to OAG Somalia, NAC South Sudan, potential support to selected SAIs under PAP-APP phase 2)

Selection of SAIs for bilateral support follows four conditions, and support is delivered based on eight principles, as set out in the Policy.

3. Stakeholders for IDI's Bilateral Work

IDI's bilateral work impacts on a large and diverse group of stakeholders. Internal stakeholders include the IDI Board (which approved the Bilateral Policy and strategic direction of the IDI portfolio), IDI management and staff (who implement the policy). External stakeholders include:

- the SAIs receiving support and their stakeholders in country (such as legislatures or civil society organisations)
- SAIs and INTOSAI regional bodies who partner with IDI for delivery
- development partners (those that fund bilateral work directly and via core support to IDI)
- INTOSAI committees (that develop and disseminate knowledge and good practices on SAI capacity development support).

4. Support to NAC South Sudan

The Revitalized Peace Agreement (R-ARCSS) of September 2018 provides for a number of steps to be taken to strengthen public financial management and the National Audit Chamber (NAC). The Government of South Sudan is supposed to fund the NAC with about 170 staff and operational funds annually. However, NAC operates in a highly unpredictable and challenging environment. For NAC to successfully implement the strategic plan, both financial and technical support are needed. During 2017-2020, NAC, AFROSAI-E and IDI had a bilateral cooperation with support of peers from SAI Kenya, Norway and Uganda. Continuing with the project, a second phase of the Peer-support project – the "NAC Strategic Change project 2020-2025" was initiated. The Cooperation agreement was signed in August 2019 between NAC, IDI, SAI Kenya (Office of the Auditor General of Kenya – OAGK) and AFROSAI-E. SAI Norway contributes with resource persons in addition to the cooperation partners. Funding has been obtained from the Norwegian Embassy in South Sudan.

The overall objective of the project is to enable NAC to successfully implement its strategic plan. The result framework is therefore based on NAC's strategic plan 2019 - 2024. Figure 1 gives an overview of the Strategic plan. NAC's strategic outcomes are also the outcomes of the project as NAC is the main implementing partner. The outcomes include follow-up of audit findings by the Executive, Public Accounts Committee and media, which further is expected to contribute to financial statements being issued on time and greater compliance with rules and regulations in South Sudan.

NAC's strategic outputs and focus area objectives are the project main outputs. The focus areas are the capacities NAC wants to strengthen in the period (level 1), to enable it to deliver the strategic outputs (level 2). The project components are NAC's own strategic outputs and focus areas, supplemented by a project management component:

1. NAC Strategic outputs

2. Strengthen NAC Independence

3. Enhance the Quality and Impact of Audit services

4. Strengthen Internal Governance System and Structures

5. Human Resources developed and Staff Welfare improved

6. Strengthen Advocacy and Stakeholders Engagement

7. Project management and coordination of other partners and projects

Figure 1 Overview of NAC Strategic Plan

NAC VISION
To be recognized as a Centre of Audit Excellence by our Stakeholders.

MISSION STATEMENT
To Audit and Report to the President and Parliament on the proper accounting and use of public resources to enhance effective accountability.

STRATEGIC OUTCOMES
1. Public Account Committee follow-up on the audit reports.
2. Audit findings are covered in the media enabling interested stakeholders to engage in accountability.
3. Executive follow-up of audit findings.
4. Central government financial statements issued on time.
5. State government financial statements issued on time.
6. Improved compliance with rules and regulations.

STRATEGIC OUTPUTS
1. Annual Financial and Compliance Audit report issued for Central Government including recommendations for compliance with key rules and regulations.
2. Audit reports of the Central Bank and government owned companies issued annually.
3. Audit report covering the States and Local Governments, including recommendations for issuing of financial statements and compliance with key rules and regulations.
4. Performance audit reports issued for the main sectors.
5. Special audit reports of donor funded projects.
6. Investigative audit reports in selected areas.
7. Annual NAC Activity report.
8. Annual seminar for the PAC presenting the main audit findings and status of previous year's recommendations.

FOCUS AREAS

Strengthen NAC Independence.

Enhance the Quality and Impact of Audit Services.

Strengthen Internal Governance System and Structures.

Human Resources developed and Staff Welfare improved.

Strengthen Advocacy and Stakeholders Engagement.

VALUES

Shared vision

Integrity

Team work

Inspirational leadership

Making a difference

5. Objectives of the Review

This is a mid term review, with a focus on the interim results achieved. The review is to be undertaken with the following objectives:

1. To examine whether the project has been developed in terms of the principles of the IDI Bilateral Policy.
2. To examine whether the project is being implemented in terms of the principles of the IDI Bilateral Policy.
3. To examine whether the project design meets the requirement of achieving the project outputs and outcomes.
4. To examine whether the project deliverables and interim results are on track for achieving the project objectives
5. To provide recommendations for improving the project design and ongoing management and coordination for the remainder of the project period.

This review is not a mid term review of the implementation of NAC Strategic Plan 2020-2024.

6. Review Criteria and Questions

The final methodology for the review will require clarity on the review criteria[2], review questions, and judgment criteria[3]. Together, these constitute the review framework. A broad, draft set of possible review criteria and questions, is included below. This, along with the judgement criteria, should be finalised by the Reviewer in the Inception Phase, to focus on the most important issues to meet the review purpose. *In submitting their proposals, bidders are invited to propose an amended and focused review framework, to maximise the impact of the review within the available resources.*

Review Criteria	Possible Review Questions
Relevance	✓ Was IDI's decision to provide bilateral support to the NAC consistent with the selection principles in the IDI bilateral policy, and appropriate vis-à-vis IDI's limited resources? ✓ Was the decision for IDI and AFROSAI-E to provide medium term support and act as specialised capacity development providers appropriate for the circumstances in NAC? ✓ How relevant is the design of the initiative to the needs of NAC, and how involved was the NAC and delivery partners in the design? ✓ How well has lessons learned from the previous support to NAC been utilized for the design and implementation? ✓ To what extent is the project informed by an appropriate gender analysis, how relevant were recommendations of the analysis, how were they used and how might this be improved? ✓ To what extent did the partners monitor the project pre-conditions and make adjustments to plans where necessary pre-conditions did not hold during implementation?
Efficiency	✓ Is the underlying theory of change (including pre-conditions) clear, and the design of the initiative including monitoring and reporting arrangements appropriate? ✓ Have the activities, deliverables and costs been consistent with plans and budgets? ✓ Are the results delivered till now keeping the project on track for meeting the final objectives? ✓ Have risks to planned SAI outputs and contribution to outcomes been appropriately identified and managed? ✓ Have appropriate arrangements been followed to ensure quality of delivery?

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[2] The OECD-DAC defines five standard evaluation criteria: relevance, efficiency, effectiveness, impact and sustainability. An additional cross-cutting criteria of partnerships has been added for this review, given the importance of partnerships in the delivery model.
[3] Criteria set in relation to each review question, to determine if the assertion being tested is met.

Review Criteria	Possible Review Questions
	✓ How efficient have the chosen delivery mechanisms been (peer-peer support, mobilisation of resource persons, combination of in-country and remote assistance) compared to other feasible alternatives (e.g. use of consultants, use of IDI staff, increased country presence, long term advisors)? ✓ How well has support to new areas as ICT governance and tools been implemented? ✓ How efficient has the support been on gender issues? ✓ How well has the project adopted to the ongoing pandemic, and been able to leverage on digital tools and deliver support online? ✓ To what extent has the initiative utilised potential synergies with other IDI, OAGK and AFROSAI-E initiatives and products? ✓ To what extent has the initiative utilised synergies with non-IDI, OAGK and AFROSAI-E initiatives (at the country and regional level)? ✓ To what extent have IDI's partners delivered on their responsibilities under the initiative? ✓ Has IDI been able to mobilise sufficient quality and quantity of support from partners?
Effectiveness	✓ To what extent have the deliverables contributed to the expected SAI outputs and outcomes, and what factors hindered or contributed to this?
Sustainability	✓ Have the main supporters of the NAC been identified, and efforts to strengthen and harness this support been factored into the initiative? ✓ Is the method of support increasing the likelihood that changes to performance and capacity can be sustained?
Partnerships	✓ Are the governance arrangements for the partnership between NAC, IDI, OAGK and AFROSAI-E clear and is there room for improvement in future? ✓ Is the partnership between NAC, IDI, OAGK and AFROSAI-E leading to mutual learning regarding delivery of bilateral support to SAIs in challenged environments?

7. Review Methodology and Approach

To meet the review objectives, IDI suggests a desk-based review to examine the selection, design, implementation and interim results of support. For IDI, the implicit theory of change underlying the approach in its Bilateral Policy is crucial, so it is essential that the review approach (re)formulates and tests the theory of change, including project pre-conditions. A proposed theory of change to support the review should be developed as part of the inception report, for confirmation by IDI before its application.

A theory of change documents the causal chain from inputs to outcomes, with an explicit analysis of the assumptions underlying the theory. Different causal paths and major external factors influencing outcomes are identified. A theory-based review design tests the validity of these assumptions and the various links in the chain are analysed using a variety of methods, building up an argument as to whether the theory has been realized in practice. Evidence is built up as to whether change occurred through the expected mechanisms, to provide evidence as to whether the initiative contributed to change at the purpose level. The theory of change should be compatible with the roles and responsibilities of the project partners, to distinguish between the supportive and facilitative role of IDI, OAGK and AFROSAI-E, and the implementation responsibility of NAC.

The review will include an inception phase to develop and agree the approach to the review. This will include the theory of change, and selection of the review criteria and questions to ensure the review purpose is met. While a broad range of possible review questions are provided above, the inception report and discussions

on this will be key to focusing on the most important matters to use the review resources effectively. IDI expects the review to commence with a set of initial virtual discussions with relevant IDI staff.

This review will be conducted primarily as a desk-based exercise, involving document review, teleconference/video conference with IDI staff, and semi-structured telephone/online interviews and follow-up documentation requests to donors, partners and NAC. It should rely predominantly on documentation and evidence collected as part of the initiative. No physical country visits are anticipated.

A balance must be struck between quality and quantity of evidence, and cost, with sufficient evidence to draw meaningful conclusions.

8. Responsibilities

The review will be commissioned and managed by the Strategic Support Unit (SSU) in IDI. The SSU will be responsible for contracting the reviewer and coordinating the review. The IDI review manager will be Shourjo Chatterjee: shourjo.chatterjee@idi.no .

The review will be supported by the Senior Manager – Bilateral Support (Jostein Tellnes jostein.tellnes@idi.no), Deputy Director General (Ola Hoem: ola.hoem@idi.no) and Coordinator Laurent Soublin laurent.soublin@idi.no. Together, they will be the focal point for providing information on the project, and evidence obtained during project implementation, as well as for liaison with the project partners and participating SAIs.

For discussions with country level stakeholders, IDI will provide details of relevant contact points.

Ola Hoem and Director General Einar Gørrissen, together with the SSU, will be responsible for clearing the final review report.

The Reviewer will be responsible for proposing the design of the review (in the inception report), conducting the review, and preparing the draft and final reports.

9. Process, Timetables and Deliverables

Indicative key milestones in the review are:

1. Invitation to tender issued (11 January 2022)
2. Technical and financial proposals submitted to IDI (8 February 2022)
3. Preferred reviewer selected (15 February 2022)
4. Initial video conference between reviewer and IDI (17 February 2022)
5. Inception report, including proposed review approach, submitted to IDI (3 March 2022)
6. Comments on inception report (10 March 2022)
7. Revised inception report to IDI (15 March 2022)
8. Draft report 1 to IDI (2 April 2022)
9. Comments on 1st draft report to reviewer (9 April 2022)
10. Final report (max 30 pages including executive summary of max 4 pages) submitted to IDI, for sharing with key stakeholders (16 April 2022)

10. Budget

The maximum budget for this review is 200 000 NOK.

11. Eligibility of Service Providers

Bidding is open to: firms, consultants operating on an individual basis and SAIs. Non eligible bidders are: 1) Current permanent employees of SAIs on an individual basis, 2) former IDI staff, 3) SAIs that have a formal role in the IDI governance structure or who are beneficiaries of the IDI initiatives, 4) consultants, firms or SAIs that have staff members with close family connections to staff in the IDI, and 5) consultants, or firms that that are providing substantial services to the IDI (where the IDI fees received was above 15% of the total income of the company or individual in 2018 or 2019).

12. Procurement Method

In accordance with IDI procurement policy for contracts of this value, a minimum of five service providers will be invited to tender.

Submission of Proposals

Interested service providers should submit a short technical and financial proposal, in English, by email to shourjo.chatterjee@idi.no with a copy ola.hoem@idi.no by 8 February 2022, 5 pm Oslo time. This should comprise:

- Proposed methodology and timetable for the assignment, including outline review approach.
- Experience in designing and delivering programme and project reviews.
- Experience in evaluating capacity development initiatives in governance or public financial management.
- Understanding of IDI and capacity development of SAIs in developing countries.
- Full CV of the proposed team leader and short CVs of any other proposed team members.
- A financial proposal for the work, on either an input basis or lump sum contract.

13. Selection of Service Provider

Selection will be made based on the best price and quality combination, according to the following review matrix.

Criteria	Maximum Score
Methodology	
Proposed methodology for assignment including review approach	30
CV	
Experience of individual/team in designing and delivering programme and project reviews	15
Experience of individual/team in evaluating SAI capacity development initiatives	10
Experience of individual/team in integrating gender, diversity and/or inclusion considerations into the design and delivery or programmes, projects and/or reviews	10
Individual/team understanding of IDI and capacity development of SAIs in developing countries	20
Language	
Fluency of proposed individual/team in English	5
Financial proposal	

Criteria	Maximum Score
Financial proposal (based on Norwegian Kroner equivalent at the time of review)	10*
TOTAL	100

* The lowest price proposal considered eligible will be scored at 10, others will be scored according to the following formula: score = lowest fee rate/(quoted fee rate) x 10. The assignment will be contracted in Norwegian kroner.

14. Reference Materials

- IDI Bilateral Support Policy: https://www.idi.no/elibrary/bilateral-programmes/497-idi-bilateral-policy/file

- Bilateral support to NAC South Sudan documentation: https://www.idi.no/bilateral-support/south-sudan

- IDI Annual Performance and Accountability Reports (Summary report on Bilateral Support included in each Appendix, and report on the GCP under INTOSAI-Donor Secretariat): http://www.idi.no/en/about-idi/reports

- IDI Operational Plans (Summary plan on Bilateral Support included in each Appendix, and plan for the GCP under INTOSAI-Donor Secretariat): Upto 2021: https://www.idi.no/our-resources/filters#sort=position&sortdir=desc&attr.cat.value=95&page=1 2022: https://www.idi.no/about-idi/idi-strategic-plan-and-implementation