IDI CBC Programme
Internal Mid-term Review

February 2015

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1. The CBC programme

Background

In 2012 the INTOSAI Capacity Building Committee (CBC) expressed a need to enhance participation of INTOSAI regions in its meetings and to disseminate CBC guidance for enhancing SAI capacities. The Department for International Development (DFID) agreed to fund a programme to achieve this. At the time of time of the decision, the CBC had produced seven guides. Because CBC was not a legal entity, they did not have the legal competence to receive and manage grants from DFID. The INTOSAI Development Initiative (IDI), therefore, agreed to be the implementing partner for this programme.[1]

The original programme was designed with two components;

1. Active participation of all regions in the annual meetings of CBC and its 3 sub-committees
2. Development of curriculum to deliver master classes in the INTOSAI Regions on the current CBC Guides and, when they are produced, a further two other guides.

Initiating these activities, the following results were expected:

- Increased representation from SAIs from developing countries at the meetings of the Capacity Building Committee and its sub-committees; and
- Regional training programmes on the implementation of capacity building guides, with attendance by representatives from developing country SAIs.

Design, logframe and monitoring of the programme

The joint output for the programme is *The INTOSAI Capacity Building Committee achieves better representation of SAIs from developing countries at its committee and sub-committee meetings and ensures through the INTOSAI regions that its capacity building guides are disseminated and well understood.*

The programme is designed to achieve the output through the following components;

1. Funding for developing SAIs to participate in CBC meetings
2. Roll-out of CBC guide on Human Resource Management and progress on HR management training in SAIs in CREFIAF
3. Cooperative pilot audit on extractive industries in AFROSAI-E
4. Cooperative pilot audit on revenue audits in CAROSAI

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[1] CBC Programme Document 2014-2015.

5. Roll-out of CBC guide on 'How to increase the use and impact of audit reports' and progress on training in techniques for increasing the use and impact of audit reports in OLACEFS

The IDI and DFID have agreed on a logframe for monitoring and evaluation purposes, which can be found in Annex 1. Baseline for impact and outcomes indicators have been defined, except for the regional programme activities. The six output indicators formulated for the programme are:

- 1.1 Increase in number of developing countries represented at CBC Steering Committee meetings and sub-committee 1 meetings.
- 1.2 CREFIAF roll-out of CBC guide on Human Resource Management and progress on HR management training in SAIs in CREFIAF
- 1.3 AFROSAI-E conduct of cooperative audits of extractive industries:
- 1.4 CAROSAI conduct of cooperative revenue audits
- 1.5 OLACEFS roll-out of CBC guide on 'How to increase the use and impact of audit reports' and progress on training in techniques for increasing the use and impact of audit reports
- 1.6 Average cost of facilitator inputs (per participant training day delivered) on programmes for disseminating the INTOSAI Capacity Building Guides[2]

It was agreed that an interim evaluation was to be carried out after two years, and that an external evaluation of the entire programme would be carried out after the termination of the programme.

Funding

The CBC programme is funded through grants from DFID and IDI basket funding. As shown in table 1 below, The original budget allocated for the 3-year period, from 2012 to2015, by DFID was GBP640 000. Re-design of the programme in 2013 demanded a revised budget, and additional costs were budgeted to be covered by funds from IDI.[3]

Table 1: CBC funding (in GBP)

Programme and funding period	Original budget 2012	Revised budget 2013	Funder	
1. INTOSAI Capacity Building Committee (2012-15)	640 000	**767 614**	**DFID**	**640 000**
			IDI	**127 614**

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[2] This indicator has been added after the implementation of the programme, and has not been operational.
[3] In connection with the revision of the programme design it was also agreed to create a second component to provide earmarked funding of £857 000 to the INTOSAI-Donor Cooperation, in a common accountable grant, as DFID wanted to have a basket funding for the proposed funding for the CBC programme and funding for the IDC.

2. Methodology of the assessment

The DFID, which is the main funding agency for the programme, requested an interim evaluation of CBC during 2014, after two years of programme implementation. The purpose of this review is to assess the CBC programme according to three sets of criteria:

1. OECD/DAC evaluation criteria of relevance, effectiveness, efficiency, impact and sustainability,[4]

2. The programme's output and outcome indicators in the CBC logframe; and,

3. A set of questions designed to guide the evaluation.

The correlation between the evaluation questions and OECD/DAC criteria, as well as data sources, can be found in Annex 2. In addition, the review assess the programme against the principles of the IDI Service Deliver Model, as they are described in the IDI strategic plan 2014-2018.[5] As an interim exercise, this evaluation also aimed at identifying lessons learned during programme implementation and provide recommendations as needed, to be integrated into the next phase of the CBC.

This report presents the results of the interim evaluation of the CBC program. The review was carried out by Ms. Camilla C. Fredriksen, an IDI staff with no prior affiliation to the programme during the period of October- November 2014.

The evaluation was originally planned as desk based exercise. However, it was early apparent that document review alone would not be sufficient to provide all necessary information. Therefore, document review was supported by a small survey directed towards participants of the program, and semi-structured interviews with programme management, as well as a field visit to Senegal, to observe one of the regional activities.

The document review covered program documents, such as the original grant applications and approvals, implementer and donor dialogue and agreements, design documents, progress reports on the programme as well as the regional programmes, and logframes developed in the meetings and budget and statements reported. -

A web-based survey was distributed by e-mail or paper to 80 participants from all regions, who have been part of the teams representing the SAIs in the regional programme.[6] In total 57 participants responded partly or completely. The survey assessed the participants' experiences in taking part in the programme. The survey questionnaire can be found in Annex 3.

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[4] http://www.oecd.org/dac/evaluation/daccriteriaforevaluatingdevelopmentassistance.htm
[5] http://www.idi.no/Filnedlasting.aspx?MId1=30&FilId=856
[6] Some of the e-mails didn't reach the recipients.

To gain a fuller understanding of the management and execution of the programme, CBC and IDI management was interviewed. The interviews were semi-structured and harmonized, covering the same topics across regions. In addition, to further understand the execution and the results of the programme, the evaluator undertook a field visit to one of the programme activities of the CREFIAF regional programme, arranged in Senegal.

The assessment pursued a harmonized approach across regional activities. To increase the reliability and validity of the findings and conclusions, the assessment was based on triangulation of primary (interviews and survey) and secondary (documentation) data sources.

Limitations

The programme is currently ongoing and goal achievement can only be assessed partly. Furthermore, the regional programmes are at different stages of implementation.

3. Interim evaluation of the implementation of CBC programme

Findings on programme component number 1, support for representation of developing SAIs from developing countries at CBC meetings

Output Indicator 1.1: Increase in number of developing countries represented at CBC Steering Committee meetings and sub-committee 1 meetings.

The described milestones under this output indicator have changed from including objectives on participation in both the Annual Meeting and the SC meeting to an objective of representation from all 8 INTOSAI regions to the CBC Annual Meeting.

Programme reporting shows an increase in number of funded participants attending the CBC meeting. CBC meeting reports also suggest an increase in the number of developing SAIs attending the meeting in total. In the baseline year 2011, 6 developing country SAIs sent representatives to the CBC Sub-committee meeting. Two of the countries were funded by 3rd parties. Two regions were not represented. According to the internal meeting report of IDI, two developing SAIs took part in the CBC SC meeting, of which one was Chair of the CBC.

Programme reporting shows that the CBC programme in 2012 funded six participants representing only four regions to attend the meeting, and the SC meeting was only attended by China and Brazil. In 2013, 5 participants were funded. Regardless of funding all regions were represented and made presentations at the CBC Subcommittee meeting. In 2014, 7 participants representing 5 regions were supported under the CBC programme, and in the meeting here were representatives from all 8 regions, thus making the target for 2014 fully met. Eight participants from seven regions were funded by the programme. This indicates that the milestones for the programme component is partly achieved for the first year, and fully achieved for 2013 and 2014 and is likely to be achieved also in 2015. However, representation at SC meeting was not achieved. Overall there was a sharp increase of participants from developing SAIs from 2011 to 2012, but then a decrease in 2013. In 2014 a total of 20 SAI represented developing SAIs. Overall there has been an increase in the number of developing SAIs attending the CBC meeting.

Table 2: CBC programme contribution to participation and developing SAI attendance

Year	Number of participants from developing countries attending the CBC meetings funded by CBC programme	Number of participants from developing countries attending the CBC meetings in total	Number of regions represented regardless of funding
2012	6	21	4
2013	5	15	8
2014	8	20	8

The baseline data for 2011 suggests that funding from 3rd parties have been a way of enabling attendance at the CBC meetings also before the CBC programme. Comparing the number of funded participants against the number of developing SAIs partaking in total, suggests that the funding contributes to developing SAI representation. The sustainability of the outputs of this programme component is difficult to assess, but there is a risk that without funding increased participation will not

continue. It is therefore worth to ask whether this programme component fulfills the criteria for sustainability.

Interviews with IDI management indicate that implementation of this programme component requires additional input besides the funding fort the travel and accommodation. Administrative programme files support this impression. In addition to the funding there are also inputs in terms of coordination and administrative efforts of IDI staff. Programme management and coordinators report that the effort to make the arrangements are quite time-consuming, compared with the purpose of the activity, especially for such an activity that is not directly related to a capacity building activity. This indicates that efficiency of this component is low.

Programme planning documentation suggests that this activity could not been seen in isolation from the parallel proposal for funding for the INTOSAI regions to run workshops to ensure dissemination of the guides. DFID provided one accountable grant to IDI for both activities, thus forming the basis for one common programme where the objective of the intervention as described by DFID, is that the INTOSAI Capacity Building Committee better serves the needs of INTOSAI developing country members. However, the attendance protocols do not indicate that the attendance has been linked to any of the ongoing capacity building activities in the regions.

While an increase in number of participating SAIs is easy to measure, an outcome of this attendance would be more difficult to assess. Generally, it is difficult to measure the outcomes of the meetings of the INTOSAI bodies. Except when new strategic documents are adopted, or agreements on high level are signed, the global meetings are primarily arenas for knowledge sharing. While meetings may be successful for this purpose, the outcome of increased attendance at CBC meetings is mainly better knowledge about the CBC and increased use of its materials, and possibly increased attendance in CBC regional programmes.

 It is important highlighting that the meeting attendance component of this programme is not a capacity building development activity. Interview with IDI management indicates that the meeting attendance so far has not had linkages to the implementation of the regional capacity building activities, and there have not been set conditions for funding related to the ongoing capacity building programmes in the regions by meeting organizer, funder or programme implementer.

Whether the seen increased participation actually will lead to better representation also depends on what role the participants take on in the CBC committee. Better representation indicates not only attendance and presentations in meetings, but actual involvement in the work of the CBC committee, including development of work streams and decision making to promote ownership. IDI management highlights that with effect from the 2014 meeting they experienced that the CBC Chair played a stronger role in the process of inviting participants and ensuring that participants had a key role in their respective regions (training and or regional secretariat or Chair).

It is likely that the increase in participation from developing SAIs can be attributed in part to the support through the CBC programme. Still, there is a risk that achievement of this output will not contribute to the aim CBC apparently is seeking to meet, which is to increase legitimacy and relevance of its work in developing SAIs. Moreover it is an obvious risk that the meeting attendance does not contribute to the

capacity development through dissemination of the guides in the regions, because there is no connection between the meeting attendance and the ongoing capacity building programmes in the region.

Findings on programme component number 2, roll-out of CBC guides through regional programmes

The outputs of programme component 2 are operationalized in 4 output indicators.

- 1.2 CREFIAF roll-out of CBC guide on Human Resource Management and progress on HR management training in SAIs in CREFIAF
- 1.3 AFROSAI-E conduct of cooperative audits of extractive industries:
- 1.4 CAROSAI conduct of cooperative revenue audits
- 1.5 OLACEFS roll-out of CBC guide on 'How to increase the use and impact of audit reports' and progress on training in techniques for increasing the use and impact of audit report

The targeted increase in output indicator 1.1 has a baseline, and can be measured by counting participants. Output indicators 1.2. to 1.5 also include sub-targets for number of participants completing the programme, as well as targets of development of respectively a regional guidance, a lessons learned report and training material. Recently a new output indicator, 1.6, was added, but there are no cost level estimates or targets for cost levels, to assess actual costs against. It is therefore not possible to assess achievement under this indicator.

Output indicator 1.2 CREFIAF roll-out of CBC guide on Human Resource Management and progress on HR management training in SAIs in CREFIAF:

The output also includes customization of the CBC guide HRM for the CREFIAF region. There was no baseline for this indicator. The following table 3 shows the milestones and the activities executed within the time frame of this evaluation.

Table 3: Planned and executed activities in CREFIAF

	2012	2013-14
Milestones	1. Awareness creation about CBC Guides 2. CBC Guidance on HRM translated into French.	1. Structured courseware for Human Resource Management developed 2.At least one HR staff from each participating SAI is trained in HRM (Dec 2013) 3. All participating SAIs conduct needs assessments (Jan-Jun) 2014 4. All participating SAIs develop draft strategies in HR (15 estimated) Jul-Nov 2014

Activities executed	14 SAIs confirmed their commitment to carrying out the programme. A planning meeting on developing the workshop was held.	In 2013 top management of the SAIs, CREFIAF Secretariat and IDI signed an agreement defining programme objectives, activities, expected outputs and outcomes. In 2013, 28 participants partook in a workshop on HRM and developed an action plan for carrying needs assessment in their own SAIs. In the first half of 2014, the SAIs developed their own strategies (one SAI was not able to deliver as promised). In November 2014, 13 SAIs presented their own results consisting of a needs assessment and a strategy. Selected representatives took part in the customization of the CBC guide for use in the CREFIAF region.

For CREFIAF, documentation shows that the focus on HRM was based on responses in the IDI Global Stocktaking 2010 on capacity building needs, as well as a need identified in the CREFIAF Strategy Plan. The regional programme manager also confirmed this. Survey responses from CREFIAF members show that 18 of 21 respondents agree that the capacity development programme met a need in their SAI, and that it still meets a need of their SAIs currently.

About half of the CREFIAF survey respondents indicated that they have experienced challenges related to carrying out the programme activities in their SAIs. Information gathered from the survey with participants as well as observations of the workshop in November 2014 uncovered that there is a need for a strategic approach and appropriate tools to manage human resources in the SAIs. However, the SAI presentations in the workshop reported that to adopt a HRM Strategy that includes all the elements of a sound HRM policy, changes in the institutional framework of many SAIs are needed. The SAIs plan to adopt strategies in 2015-2016, but there are limitations in the comprehensiveness of the strategies and their application, as issues such as remuneration, recruitment and formation lies outside the control of many of the SAIs.

The customization of the HRM manual for CREFIAF will further increase the relevance of this guide. However, the training material will need to be updated to reflect local contexts in each SAI, which may indicate that the region may require further support in preparation of material for dissemination in the SAIs. Almost half of the respondents reply that they plan to disperse the knowledge from the programme to their SAI.

The likeliness of the final milestones being achieved depends on several factors. Likewise, the possible impact of the programme will depend on several external factors.

According to the programme manager, SAIs can do some measures to improve HR management area, within institutional limitations such as developing job descriptions and establishing systems for time registration. In the survey, one of the SAIs reports that establishment unit for HRM is under planning. It is

assumed that the SAI in question does not have the same institutional limitations as reported by other SAIs in the workshop.

Whether the programme will have an impact on the organizational capacity of the SAIs facing these challenges is difficult to assess, as several of the SAIs are not actual in control of their Human Resource Management. This affects their ability to implement measures for issues such as organizational management such as setting up a unit for human resource management, recruitment, remuneration and promotions and other social regulations for employees. However, the programme has increased SAIs' knowledge about HRM and provided them with instruments (needs assessment and strategy) to improve their own human resources practices and management, according to the specificities of their legal and regulatory framework. At least it can be assumed that this knowledge and tools will increase the focus on HRM, and subsequently the will to change institutional arrangements.

Output indicator 1.3 AFROSAI-E conduct of cooperative audits of extractive industries:

There was no baseline for this indicator. The following table 4 shows the planned and completed activities for the milestones.

Table 4: Planned and executed activities in AFROSAI-E

	2012	2013-2014
Milestones	Awareness creation about CBC Guides with relevant INTOSAI regions	1. CBC Guidance on Cooperative Audit and AFROSAI-E Guidance on extractive industry audit is delivered (Apr-May 2014) 2. At least 18 participants from 6 SAIs trained cooperative audit methodology (Apr-May 2014) 3.Participants develop pilot audit plans (Apr-May 2014) 4. Pilot audits conducted (May--Dec 2014)
Activities executed		A total 19 participants partook in the meetings held. The regional programme arranged an audit planning meeting in April 2014, where teams developed audit plans and a monitoring mechanism was put in place. A review meeting of the audits was arranged November 2014. Seven SAIs have participated in a pilot audit using the methodology of cooperative audits based on the CBC guidance on the topics.

As the table above suggests, targets 1-4 are met. For 2015 the objective was that at least 12 trained participants from four SAIs complete cooperative audits of extractive industries and attend audit review meeting where draft reports are subject to peer and expert review. The programme manager informed that the review meeting was expedited to November 2014. Programme files show that all seven SAIs

submitted reports, and that 19 participants attended the review meeting. The first target for 2015 is thus also met.

The publication of the compendium with lessons learned, including common audit findings is also set as a milestone in 2015. Achievement of this may rely on whether SAIs participating are able to publish their reports, so that they can share the results.

The programme manager noted current achievements with in-kind support through mentoring offered from more experienced SAIs, as well as consistent monitoring of the SAI activities through monthly reports from the teams also submitted to the mentors. The programme manager reports that there have been some challenges in carrying out the programme concerning lack of communication when audit teams have been out in the field. There has also been a challenge with lack of continuity as some of the original team members have changed job. However, there has been continuity within the group of team leaders.

In AFROSAI-E region the AFROSAI-E Secretariat, has expressed intention to take the work forward, by arranging another cooperative audit on extractive industries. They have also expressed interest towards using the cooperative audit methodology on the topic of mining.

Output indicator 1.4 CAROSAI conduct of cooperative revenue audits:

There was no baseline for this indicator. The following table 5 shows the planned and completed activities for the milestones.

Table 5: Planned and executed activities in CAROSAI

	2012	2013-2014
Milestones	Awareness creation about CBC Guides with relevant INTOSAI regions	1. At least 12 participants from 6 SAIs trained in cooperative audit methodology (Jan-Mar 2014) 2. Participants develop pilot audit plans in their SAI teams (Apr 2014) 3. Pilot audits conducted (May-Oct 2014) 4. 6 SAIs complete cooperative revenue audits and participate in peer / expert review of draft reports (Nov)
		Planning audit meeting with training in cooperative audit methodology held in March 2014. After the training, teams from six SAIs delivered draft audit plans and a monitoring tool was established.. Pilot audits were carried out between May and November 2014. A review meeting took place November 2014.

Six SAIs from the CAROSAI region, in total 12 participants are partaking in the programme. Information from reports and interview with the programme managers inform that a planning audit meeting was held in March 2014, where the teams drafted their audit plans, and a monitoring mechanism was put in place. In November 2014 a review meeting was arranged. Reporting shows that this regional programme also has progressed as planned, and the activities were carried out according to the set milestones. The teams undertook pilot audits between May and November and the drafts have been reviewed. The 2015 milestones are yet to come to completion, being publishing of reports and the development of a lessons learned report.

In the survey, CAROSAI participants reported that they only have experienced minor challenges in participating in the programme, adhering to deadlines and carrying out the activities in their SAIs. The programme manager regarded that good results were due to the support from SAI specialists who are experienced in IT-audits, cooperative audits and revenue audits. The programme manager further explains that progress reporting from the teams partaking in the programme, also meant the teams reporting to their SAIs, which also secured follow-up from the SAI and involvement of SAI top management.

The CAROSAI participants who have responded to the survey agree to the statement that they will be able to apply the skills obtained in the programme in their own SAIs. The programme managers also informs that in the planning meeting for the CAROSAI programme, the SAIs did a 2-year mapping for what they were interested in looking into after the pilot audit. The project teams identified five goal themes within the area of revenue audit to investigate in the future, using the shared methodology of cooperative audits. Using cooperative audit methodology, standard working papers have been developed which can be used by the SAIs for future audits after the conclusion of the programme. Another goal set is to establish a road map for audit of the area in the region for CAROSAI.

Output indicator 1.5 OLACEFS roll-out of CBC guide on 'How to increase the use and impact of audit reports' and progress on training in techniques for increasing the use and impact of audit reports

There was no baseline for this indicator. The following table 6 shows the planned and completed activities for the milestones.

Table 6: Planned and executed activities in OLACEFS

	2012	2013-2014
Milestones	1. Awareness creation about CBC Guides with relevant INTOSAI regions 2. Translation of CBC Guide into Spanish	1. Structured courseware based on CBC guidance developed (October 2013) 2. At least one appropriate member of staff from each participating SAI is trained in relevant techniques for increasing the use and impact of audit reports (March 2014) 3. All SAIs develop/upgrade draft communication strategies for their respective for their SAIs (Apr-Jul 2014)

Activities executed	Presentation of guides in relevant for a took place in 2012-2013.	Coursework developed in November 2013 Training SAI staff on relevant techniques for increasing the use and impact of audit reports in took place in March 2014. SAI developed strategies onsite during 2014 Review and follow up took place online.

Ten SAIs participates in the regional programme for OLACEFS. The main objective is to enable SAIs to formulate strategies for strengthening their relationships with external stakeholders, so impacts and use of audit reports is increase. Documentation shows that a workshop was held in 2014 to train SAI staff on relevant techniques to increase use and impact of audit reports. All SAIs are to draft communication strategies for their respective SAIs and at least eight SAIs are expected to adopt their communication strategies. While training of SAI staff have been carried out, the target on adoption, set for 2015, has not been assessed since the milestone is not yet reached. Because of the lack of funding, the workshop for reviewing the developed strategies was moved to an online platform, which replaces the on-site workshop. IDI management informs that the progress for the ongoing activities online is monitored by an IDI staff member, who also was a trainer at the first workshop in the programme.

Output indicator 1.6 Average cost of facilitator inputs (per participant training day delivered) on programmes for disseminating the INTOSAI Capacity Building Guides

As described earlier, this output indicator was included in the logframe after the start-up of the implementation of the programme. However, no estimates for appropriate cost levels are established, and this indicator has not been operational. It is unclear how this indicator contributes to the output and outcomes of the programme.

Findings on design and implementation of the programme

Design

Programme planning documents describe the original design of the programme was suggested as master classes to be held in all INTOSAI regions. Planning documents also suggests that IDI assessed the CBC programme as being quite resource intensive both for implementers and participants. IDI was also expected that some regions would need more extensive follow up, due to level of capacity in the region. For the English-speaking regions, implementation would prove challenging because of the start-up of another major capacity building programme in the same period.

Documentation and interviews also describes that IDI, through their interaction with the regions, identified that the planned programme activities would not necessarily reflect the regional needs and priorities. As such, IDI perceived a need for change in the implementation strategy. This perception also considered staff time resources required both within the IDI and in the regions, and led IDI to recommend altering the implementation strategy, especially related to the second component of the programme.[7] Based on its initial mapping, the IDI recommended delaying implementation of CBC regional programmes in English-speaking regions to after 2012, focusing only on implementing the regional programme in the non-English speaking SAIs first.

The recommendation included focusing more on regional needs and allocation of resources for the activities under the second component of the programme. IDI advised that a revised programme strategy should enable IDI to present the CBC guides in relevant top-level regional meetings. This allowed IDI to communicate directly with SAI management about the needs and priorities of the regions, and in turn ensure that the SAI management was on board to drive the process of implementation of guidance in their respective SAI. At the regional level, it would ensure that the activities were addressing the regional needs and priorities.

For CREFIAF, documentation suggests that the focus on HRM was based on responses in the IDI Global Stocktaking 2010, as well as a need identified in the CREFIAF Strategy Plan. For AFROSAI-E extractive industries had already been identified as a topic of interest in the Global Survey, and when the CBC programme was presented, it was decided in the AFROSAI-E Governing Board Meeting that the topic was to be taken forward using the methodology of the CBC guide on Cooperative Audits. For CAROSAI, Revenue Audit was already on their agenda. Survey data suggests that the majority of participants agree that the topics implemented for their region was relevant for their SAI when the topic was selected, and still is considered relevant.

When disseminating the cooperative audit guide, there could be a risk that for SAIs in need of capacity building in several types of audits, would not be able to ensure that the topic selected for this cooperative audit is the one with highest prioritization and need in the SAI. Replies from SAI participants in cooperative audit programmes, suggests that the majority of the participants still find the programme

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[7] Report on the IDI-CBC Coordination Programme November 2012.

relevant. This demonstrates the importance of consulting the regions regarding their assessed needs and planning activities to address relevant topics, before presenting the guides.

Another recommendation was to develop the suggested master classes into a more comprehensive programme, reflecting more accurately the need of the regions for guidance and follow-up. After a change in focus was agreed between DFID and IDI, the regional programmes were designed to also fit the extent of support identified for the regions. However, grant letters and correspondence between DFID and IDI suggests that increased funding would not follow the shift in implementation strategy, even though IDI communicated to DFID that the programme was resource intensive.

IDI and DFID discussed the revised proposal, including what was feasible within the preconditions of the grant. A note on the revision, from June 2013, sums up a need to alter the programme to better handle the issues of

- Country ownership and demand
- Depth of capacity development
- Regional absorption capacity

The note also emphasized that not all regions had yet communicated needs for CBC guide dissemination in their region, which would further reduce the relevance of implementing the CBC master classes. The document review shows that the IDI has been addressing the issue of relevance of the regional programme since the initial implementation phase of the programme, to achieve a programme design that reflects the need of the different regions in a better way.

Programme documents and interviews confirm that no overall programme exit strategy has been developed and no follow-up activities in the programmes are planned.

Implementation of the programme

Implementation of the programme and development of activities started in 2012. IDI management informs that the necessity of change towards non-English speaking regions affected the timing of the implementation. Implementation began in 2013 with the four regions that had already identified their priority need, and had clearly expressed a commitment to move ahead with this priority in their region. Hence, the majority of the available funding was prioritized for these four INTOSAI regions.

A document describes the intended division of roles and responsibilities between CBC-1 and IDI regarding the implementation of the programme, as described in the table below.[8]

CBC – CBC guidance dissemination	IDI - Overall programme management
Identification and provision of subject matter specialist	Setting up core team for course design and master classes
Participate in session design	Programme design
Participate in session delivery	Management of funds

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[8] Report on the IDI-CBC Coordination Programme November 2012.

Reporting to INTOSAI CBC	Reporting internal and external
	Liaising with regions
	Logistics for CBC meetings and master classes

Activities have been carried out by teams consisting of the programme managers, programme coordinators, IDI trainers to facilitate the workshop and in-kind support from SAIs in the form of subject matter experts. The original division of responsibilities between CBC and IDI describes a partnership for programme implementation.

During interviews, all programme managers emphasized the need for external experts to provide support and to follow-up the teams throughout programme implementation. Usually, the programme managers are subject matter experts on the area of implementation, but this was not the case due to very technical topics. However, not all regional programmes were able to gain support from technical experts. In the case of CREFIAF, no SAI support with HRM expertise was successfully established. This was due to that those CBC members with appropriate background approached (including authors of the guide) and requested to support, turned down the request for various reasons, or expected payment which could not be covered.   In this case, the execution of the programme was experienced as demanding, since the sole support function rested on the programme manager.

Some also elaborated that although the implementation of the programme is IDI's responsibility, the CBC should also have a role to play in programme delivery and should follow up with support in the programme, both in the dissemination of the material, but especially, follow-up of the teams if they have technical queries when they are carrying out the programme activities in their SAI, that the guides are based on.

Managers expressed that there was a need for more activities in the regional programmes. This is also evident from reviewing the activity reports. In one region, for example, one year lapsed without face-to-face activities, and no support from a subject-matter expert, although the region is considered particularly weak. In another region, the review activity was moved to an online platform because of lack of funds.

Managers also informed that they had to utilize additional tools such as manuals from other INTOSAI bodies or otherwise, to offer a complete guidance for the participants.

For the cooperative audit programmes of CAROSAI and AFROSAI-E, there are regional initiatives to take the work with revenue audits and extractive industries further. [9] This suggests that the programme activities have led to commitment in the areas within the region, indicating positive development for application of the knowledge obtained and further increase in capacity in the areas covered.

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[9] This is presumably independent of the WGEI, as that initiative did not derive from the programme.

Other evidence also suggests that there are initiatives to implement the knowledge gained by the teams in their SAIs. A majority of respondents in the survey replies positively when asked whether SAI top management expressed commitment to implement the knowledge obtained through the programme. Respondents also replied to questions of whether activities were planned or had been carried out in order to implement the knowledge obtained from the programme, as follows:

- 44 percent replied that allocation of additional resources planned or carried out
- 58 percent replied that inclusion of the topic in a high level document is planned or carried out
- 64 percent replied that internal capacity building is planned or carried out

In addition, a vast majority agrees or strongly agrees that the regional programme has provided them with the tools for carrying out work on the topic presented in the programme, and that they will be able to use the knowledge obtained in their SAI. This perception was supported by the programme managers during interviews. Some of the respondents also explain that they plan to use the templates from the training in relation with other work.

However, when asked to elaborate on plans for carrying out activities in the SAIs, more than half of the respondents express that, to their knowledge, the SAI does not have a plan for following up the end-result of the programme. This shows that although there are activities initiated there are still uncertainties within the SAIs on how the knowledge will be sustained, and the dispersion of the knowledge can be random.

For the CAROSAI and AFROSAI-E regions there are positive indications of impacts, based on voluntary commitment and initiatives in the region. . However, for the programme as a whole, in the final phase of the programme, indicating adoption or tabling of the final products, these milestones will not be accompanied by a programme activity to ensure that the results will be understood and used in the SAI and by SAI management after the intervention.

Moreover, there is no overall exit strategy for the programme which reflects on how the competency achieved can be sustained within each SAI after the programme has ended, or planned follow-up activities from the programme side, if implementation of the knowledge in the SAI isn't carried out. Thus effectiveness and sustainability of each regional programme seem to rely heavily the existing capacity and interest within the SAIs and the region

Alignment with IDI service delivery model
The document review shows that the IDI has been addressing the issue of relevance for the participants since the initial implementation phase of the programme, to achieve a programme design that reflects the need of the different regions in a better way. In this work, IDI concentrated its efforts on the second component of the programme, the dissemination of CBC guides. This focus on ownerships and regional needs assessment from IDI corresponds with one of the core principles in the IDI Service delivery model, which is to be responsive to SAI needs. In addition, the regional approach aligns with the IDI approach to capacity building.

The objective of the CBC programme is to Increase the organizational and professional capacity of the SAIs. This objective coincides with the IDI Service Delivery Model, and its' capacity development model coverage of professional and organizational capacity development.

Dissemination of the CBC guides aligns with the IDI principle of dissemination of global public goods. However, since the programme is based on the guides available this does not guarantee that the topics offered of will be relevant for all regions, or reflect their capacity building needs, and thus these two aspects of the programme, can contradict each other.

The objectives of CREFIAF and OLACEFS were to customize documents to their regional contexts. This regional adaptation means the manuals will be the regions' productions rather than the CBC's documents. In the CREFIAF field visit, it was observed that the awareness of the origin of the documents being used was low among participants who customized documents. This is positive consequence, given that ownership of the topic was strengthened, for it increases the relevance of programme design and implementation.

In accordance with the IDI Service Delivery Model, programme documents and reporting, as well as the field visit, the programme was designed with activities that facilitates capacity building in the SAIs itself, by enabling a dedicated SAI team to carry out activities in its own SAI, with support from IDI. For all regional programmes this included

- A planning and designing meeting for staff and in-kind support
- Training workshop
- A execution phase
- A review workshop[10]
- Implementation phase, meaning adoption or tabling of document

The approach with on-the-job learning, where the participants through training workshops are provided with tools to carry out the work themselves, is a common approach in SAI capacity development and usually accepted by participants. Of the respondents of the survey, almost 90 per cent agreed or strongly agreed that the activities were appropriate to reach the objectives of the regional programmes.

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[10] This activity was carried out online for OLACEFS regional programme.

4 Conclusions and recommendations

Relevant topics and activities have facilitated success in regional programmes

For all regional programmes, outputs have been achieved as scheduled so far. Results suggest that activities in the programme are being implemented according to plan. This is a positive result, indicating that the likeliness of achieving final outputs is high.

Adjusting design and implementing the program according to the principles of the IDI service delivery model, IDI has been able to ensure relevance of the programme activities in the regions. This has been achieved through addressing high-level fora and focusing on ownership and regional needs assessment in planning the programme. This approach has mitigated the risks related to relevance, coming from the fact that this programme was based on the need of CBC to disseminate its guides. The selected approach for implementation of the programme has meant that the CBC programme is mainly consistent with the IDI service delivery, and the practice above should therefor be continued.

For two of the regional programmes, AFROSAI-E and CAROSAI likeliness of sustainable impacts is higher, as the regions have committed to following up the on programme results through other initiatives. This shows that when relevance is ensured and sufficient support is offered through the programme implementation, impact of the programme is likely to increase.

This interim review confirms that the regional programme activities are appropriate to achieve the planned outputs. It also confirms that the programme has thus far been implemented in an efficient manner as far as sequencing and timing of activities are concerned. Moreover, feedback from managers and participants shows that the methodology and tools are useful and feedback from the participants show that there are initiatives within in the SAIs to apply and disperse the competencies acquired through the regional programmes. The programme has, therefore, been effective in delivering against its objectives.

Based on responses from survey respondents and interview with SAI programme managers, there is probability of having sustainable impacts, as a majority of the participants indicate that there will be carried out activities in their SAI to disperse the knowledge they have obtained, or plan on including topic in high level documents and plan on using the templates from the training.

It s important to note that the two regional programmes that received support from additional technical experts, implementation is more likely to achieve sustainable impacts. If the intention is dissemination and application of technical guides, support and follow-up from experts in the topics is important. For the regions where technical experts were not provided in all necessary fields, sustainable impacts were reduced.

There is need for more follow-up on some issues to ensure sustainability

However, the assessment also identified some risks that could prevent the programme from being sustainable, and being implemented in a way that ensures impact.

The review shows that for some regional programmes needed more continuous follow-up than could be provided. The dissemination of the guides were not accompanied by support from experts on the topic of the programme, or by guidance through operationalization of the material by the CBC as was agreed on, and this have reduced the effectiveness of the programme. It is therefore recommended that for regions in need of this, more consistent follow-up should be provided. Ideally, this support could come from CBC SAI support, as agreed originally. However, it must be pointed out that this may require additional resources.

While IDI addressed heads of SAIs initially to ensure relevance of the CBC guidance selected for the regions, no activities are directed towards head of the SAIs or top management towards the end of the programme, in order to ensure a mutual understanding of how the results and knowledge obtained can be applied. There are indications of SAI specific initiatives towards application of the knowledge, and also some plans for taking the topics forwards in some regions. But there is no overall exit strategy for the programme or any planned follow up programme activities, and despite of positive indications in initiatives, more than half of the respondents answer that have no knowledge of whether their SAIs have a plan to for following up the result of the regional programme.

In order to mitigate risks associated with achieving the intended end-results after the direct interventions, particularly when it comes to adoption and implementation of strategy documents, the programme could also include activities directed toward SAI top management at the end of the programme. An overall exit strategy on how the results can be sustained in the SAIs should be developed. This should include consideration about some level of support, and not only be a procedure of compliance, such as inquiring whether the SAI have adopted the document or not.

CBC meeting attendance likely to have limited contribution to objectives

There is an objective of better representation of developing SAIs in the CBC, to be achieved through funding of participation in CBC meetings. It is, however, difficult to see how this programme component contributes to better dissemination and understanding of the capacity building guides. While the meeting is an arena for knowledge sharing and decision making in the CBC, the participation in the meeting has not been linked in anyway to the co-existing capacity building activities, the second component of the CBC programme. Additionally, this component is resource demanding to administrate, and this negatively affects the efficiency of the programme. It is therefore difficult to identify whether implementing programme component one will lead to the intended overall objectives.

If implementers of the programme have to prioritize between this component and the regional programmes, which are capacity building activities, it is recommended that the regional programmes should be prioritized. Another option is that DFID and CBC review whether the objective of better representation can be achieved by other means than through a capacity building programme, or consider the possibility of redirecting the funds towards more targeted activities.