Evaluation of IDI's Bilateral Support 2017-20: Management Response

In late 2019 and mid-2020, IDI designed and commissioned two evaluations of its bilateral support. Given the similarities of the evaluation objectives and findings, IDI has prepared this consolidated response to both evaluations.

The first was a broad evaluation covering several initiatives, focused on the period 2017-20. The purpose was (1) to strengthen the future selection, design and implementation of IDI's bilateral support and strengthen IDI's bilateral policy, and (2) investigate and report on whether IDI's bilateral support contributed to the defined target outputs/outcomes/goals. The evaluation focused on four components:

1. Implementation of the GCP Tier 2 strategy[1]
2. Accelerated Peer-Support Partnership Programme (PAP-APP)
3. National Audit Chamber Peer-support project (South Sudan)
4. Synthesis of findings and lessons for implementation of IDI's bilateral policy

Component 4 brings together most recommendations from components 1-3, and also includes broader recommendations regarding IDI's bilateral policy.

The second evaluation covered peer support to the Office of the Auditor General of Somalia (OAGS) provided by IDI in partnership with AFROSAI-E for the period 2018-20. The evaluation purpose was (1) to strengthen the future selection, design and implementation of bilateral support by IDI and AFROSAI-E, and (2) investigate and report on the way in which support was provided by IDI and AFROSAI-E, and whether this contributed to the defined outcomes, outputs and indicators of goal achievement in the OAGS Strategic Plan 2017-20.

Overall Conclusions

The first evaluation notes that "Overall, IDI's Bilateral Policy has been applied as intended and implemented efficiently" and further "The IDI's Bilateral Policy has in most of the supported countries been effective in contributing to SAIs enhancing their performance and capacity, relative to the resources available". The second evaluation notes that "The Project has made a good contribution to the strengthening of the external audit function in Somalia.". The evaluators' overall conclusions on whether project objectives were met are summarised in the following table.

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[1] The Global Call for Proposals is an INTOSAI-Donor Cooperation initiative, which was managed by the INTOSAI-Donor Secretariat (now Global Foundations Unit) in IDI. As such it had different governance structures and was not formally conducted under the IDI bilateral policy, though its development was informed by similar thinking.

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Component	Extent objectives met	High Level Conclusion
Component 1 – GCP Tier 2 Strategy	Fully met	GCP Tier 2 was a relevant and effective response to kick-start capacity development support in SAIs in challenging environments, considered at risk of getting left behind. It could be replicated with two adjustments: (1) The process should aim at selecting 1-2 SAIs in each region and (2) the likelihood of SAI reform should be included among the criteria.
Component 2 - Accelerated Peer-Support Partnership Programme	Partly met	Our conclusion is that PAP-APP is well designed and implemented, that SAIs have responded above expectations, that the partnership with AFROSAI-E and CREFIAF has on the whole worked well, and that most of the planned outcomes and outputs are likely to be achieved by the end of Phase 1, though there have been shortcomings in some respects, which are largely recognised and lessons learnt. Most SAIs in the Programme have improved their strategic planning capacity, and thus, are more sustainable institutions today compared with the situation before the Programme was initiated. The positive results are attributed to the high level of trust in IDI, AFROSAI-E and CREFIAF, as well as the approach of letting the SAIs lead their own needs and development with IDI and partner support and clear synergies with AFROSAI-E and CREFIAF training programmes.
Component 3 – Support to NAC South Sudan	Partly met	On the overall goal achievement, our conclusions are fourfold; (1) the two indicators of goal achievement were not appropriate for measuring the overall success of the project, (2) measurement has not been done in accordance with the definitions, (3) figures that are used in the reporting are of questionable reliability, and (4) the overall achievement of the formal goals is low, but mainly attributable to causes outside the project management's area of influence. At the same time the evaluation notes that the peers from IDI, AFROSAI-E, SAI Kenya and SAI Norway have provided excellent support and continued support from the present peers would be of great value.
Component 4 – lessons for IDI's Bilateral Policy	Mostly met	Overall, IDI's Bilateral Policy has been applied as intended and implemented efficiently. However, the IDI's Bilateral Policy document (BPD) needs refinement in regard to among others gender and SAI selection criteria.
Support to OAG Somalia	Mostly met	The IDI-OAGS Project scores reasonably well on each of the six OECD-DAC evaluation criteria. Its contribution has been recognised particularly with regard to the introduction and training on ISSAI-based financial and compliance audit manuals, the introduction of a strategic and annual planning and control cycle and various human resource management tools. The improvement in the performance of the OAGS is evidenced by its ability to audit the Government's annual budget execution report in a timely manner for the first time in 2019 and its willingness to report openly on challenging topics involving corruption and malpractice with regard to donor-funds. The Project has also contributed to the drafting a new Audit Law. If enacted, following approval by the President of Somalia, the OAGS will achieve a higher degree of independence from the Executive.

Broadly IDI agrees with these overall conclusions, but with a nuance on component 3, support to NAC South Sudan. Here there was a significant mismatch between the indicators of goal achievement in the project document (which were based on an optimistic assumption of national peace and development progress) and the

intention behind IDI's support to South Sudan, as 'life-line support'. Given that the identified pre-requisites for goal achievement were not in place, the indicators of goal achievement should have been reviewed and revised. Further, the indicators should have related to issues over which the NAC had some control and influence. As it was, the indicators ultimately were not reached because (1) the Transitional National Legislative Assembly was not reconstituted as planned under the national conflict resolution agreement, preventing submission of audit reports to the Parliament, and (2) there was a deterioration of government employment conditions in the country, particularly the failure to pay staff salaries on time, contributing to higher staff turnover rates. However, the evaluation findings in relation to achievement of the expected outcomes, which were more closely under the control and influence of the SAI, were that these were largely achieved.

Recommendations

The first evaluation reports on components 1-3 include detailed recommendations in each area evaluated. The evaluator has synthesised these in the component 4 evaluation, so that recommendations which are very similar are merged into a single, higher level recommendation. The recommendations below are drawn from the component 4 report, except where noted[2]. The extent to which the IDI management team agrees with and intends to action these, and our planed response, is recorded in the following table.

Topic / Recommendation	IDI response	Accepted Yes/No	IDI Proposed Action
Cross-Cutting Recommendations on Provision of Bilateral Support			
1. That the SAI is leading the reform process is a very important concept that should continue to be underlined in the dialogue with all stakeholders.	Agreed – always been in place, no further action required	Yes	None
2. In future projects, Project Support Groups (PSGs) should be considered as one tool for stakeholder coordination. However, alternative approaches should be used in countries where a PSG is not practicable. Alternatives include bilateral discussions, regular reporting of SAI plans to all interested Development Partners (DP), and co-option of DP representatives onto annual project review meetings. Meetings with DPs could also be arranged ad hoc when the	Agreed – always been in place. The concept paper proposed PSGs but also stated that ultimate aim is to have coordination and harmonisation around supporting the SAI and that this should be tailored to the context of the respective SAI. Thus alternative approaches could have been and were utilised in the current round of the GCP T2 e.g. Eritrea and Sierra Leone did mainly Bilateral talks.	Yes	None

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[2] Some detailed recommendations that are specific to an individual component were not included in the component 4 synthesis. Where these appear important to record and respond to, we have added them to the table below for completeness.

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SAI has something to present, such as a new Strategic Plan, mid-term review or project proposal.			
3. The generic implicit Theory of Change (ToC) should be customised to each SAI to ensure the relevance of the support to each SAI.	Agreed. 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.	Yes	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.
4. Validation of the implicit generic ToC and customized ToCs at country project level should be done after the outcomes and impacts of the present bilateral support projects have been assessed.	Partly agree. New projects are designed using lessons learned of previous projects. However, some new projects have been initiated before the outcomes and impact of the first projects have been available. This has been done to avoid having a long planning period for new projects. between the initial projects and new ones, such as for phase 1 and phase 2 in the	Yes	a) Use results and lessons learned of completed projects in training in use of ToC. .
5. 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 on gender need to be defined more precisely and applied consistently.	Agreed	Yes	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.
6. Monitoring of the bilateral support projects may be integrated with monitoring of the supported SAI's strategic and operational plans in order to consolidate the SAI's ownership and also to save administrative time.	Agreed. This is already set clearly as a principle for phase 2 projects in the programme document.	Yes	None
7. In future partnership agreements the division of responsibilities between the partners should be clearly spelt out together with business procedures.	Agreed. This is to be incorporated in the phase 2 partnership agreement between IDI, AFROSAI-E and CREFIAF. In country projects, this can be set in project management routines. For a new round of	Yes	a) To be set in phase 2 partnership agreement. b) To be clarified in new country projects where needed

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Topic / Recommendation	IDI response	Accepted Yes/No	IDI Proposed Action
	GCP Tier 2, this can be done in new partnership agreements.		
8. The timing of peer support should be better assured by pre-planning the availability of members of the peer team and acting with agility on changes in needs and availabilities.	Agreed. 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.	Yes	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
9. As auditors are not experts in capacity building, strategic planning and organisational development the SAIs need also that kind of support and advice from experienced resource persons in these areas.	Agreed, already in place. In practice, personnel including SAI peers with such experiences were recruited and mobilized. Building competencies in these areas is prioritized in the phase 2 programme.	Yes	None
10. Distance communication technologies should be extensively used in line with the global response to climate change.	Agreed. 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.	Yes	1) Consider enhanced use of and support to ict-tools in phase 2 projects 2) Prepare the PAP-APP SAIs for benefitting from INTOSAI funding for ict through COVID-19
11. The bilateral support projects should be aligned with the other ongoing projects that are supporting the SAIs.	Agreed, already in place. This is a key element of the bilateral support projects and clearly set as a principle in the Bilateral Policy and PAP-APP programme document.	Yes	None
12. The bilateral support projects should be conditional upon full continuous funding from the Governments for all staff, adequate office space, and transport, and other operational costs.	Disagree. IDI thinks stopping the collaboration isn't desirable for efforts to enhance accountability and transparency in the country. IDI will suggest that support be reviewed regularly and if not in place, it should trigger a dialogue with the SAI, MoF (or other entity responsible for SAI funding) and key donors.	No	Alternative response suggested: Adequacy of support to the SAI be reviewed regularly and if not in place, it should trigger a dialogue with the SAI, MoF (or other entity responsible for SAI funding) and key donors.

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Topic / Recommendation	IDI response	Accepted Yes/No	IDI Proposed Action
	We believe it would be better to explore whether this could become a condition or trigger for future donor funding or loan agreements, so it is really taken seriously.		
13. The supported SAIs should make use of competencies in change management, organizational development, results-based management (RBM), process development and time management in the implementation of the Strategic Plans.	Agreed. These competencies are to be developed through the PAP-APP phase 2 programme, and also incorporated in the peer support competency framework.	Yes	Take up in PAP-APP phase 2.
14. When project planning is based on very uncertain conditions and assumptions it should be considered to plan for more than one scenario and develop Results Frameworks for different scenarios.	Partly agree. The result framework is generally linked to the SAI Strategic plan, and that is a fundamental principle for IDI when supporting a SAI. Unless the SAI intends to revise its SP, this part of the result framework should not be revised. However, the underlined assumptions for the results should be clarified and linked to the expected results (rather than developing multiple results frameworks for different scenarios).	No	Alternative response proposed: The assumptions underpinning expected results should be clarified, and expected results revisited should the assumptions no longer be realistic.
15. The roles, tasks, responsibilities and mandates should be well defined and documented for project leaders, component leaders and other key actors within each bilateral support project. Description of routine processes should be documented.	Agreed. This is important to set in the Cooperation agreement, as well as in more operational routines in the project. The form and contents of such routines may be developed over time.	Yes	a) Develop a short model routine for PAP-APP phase 2 projects. b) Consider adding elements of such routines in the revised bilateral support policy.
16. It should be considered to include an ongoing evaluation of the Bilateral Support Programme that continuously provides feedback to the management and facilitates the learning process.	An ongoing evaluation seems a bit too much in addition to planned evaluations of country projects and the overall PAP-APP programme. There will also be a mid-term evaluation of the IDI strategic plan. It is assumed that these evaluations in total will be meet the purpose.	No	None
17. If possible, the IDI Bilateral Support Unit should be expanded to allow further country specialisation of its advisers.	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	Yes	Plan staffing of new projects in a way giving time for project managers to build country and context specialization, and integrate

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	of country projects over years. Further country and context understanding could be developed more systematically.		this in project activities and training of peers
Component 1: Global Call for Proposals – Tier 2			
18. The GCP Tier 2 process should be replicated with the aim of selecting 1-2 SAIs in each region for better regional balance.	Agreed	Yes	Selection process for new rounds of the T2 will include considerations for regional spread.
19. The selection process should start with a political and institutional analysis (or political economy analysis) in each of the nominated SAI countries.	Disagree. Continue to include this in the scoping process for the 1st short list of SAIs instead of at the beginning of the selection process. Inclusion so early would need much more resources if applied to all potential SAIs	No	None
20. The likelihood of reform in the short to medium term should be included among the selection criteria so as to improve the likelihood of external project funding.	Agreed, already being done. This is a part of the scoping process and is taken into consideration when choosing the final list of SAIs to be included.	No	None
21. Communication should be improved in future selection processes by the involvement of regional and sub-regional bodies from the beginning of the process.	Agreed	Yes	INTOSAI Regional Secretariats will be included as observers on the T2 committee for new rounds. Additionally, they have been invited to propose SAIs from their respective regions that may benefit the most from this initiative.
22. Issues regarding communication infrastructure and using ICT tools should be addressed early in future selection processes.	Agreed	Yes	Design concept of the new round includes this as an assessment in the early stages
23. Future selection processes should allocate more resources to share experience and lessons from similar processes and build understanding among the peers and the managers on concepts, approaches and tools.	Agreed	Yes	Experience from participating SAIs will be shared with potential SAIs interested in future GCP Tier 2 rounds.
24. For future selection processes, it should be considered to provide more initial support, and training for targeted SAIs than was delivered in South Sudan and the PAP-APP countries.	Agreed	Yes	Design concept of the new round includes a series of workshops aimed at providing more support to beneficiary SAIs.
Component 2: Accelerated Peer-Support Partnership Programme			

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Topic / Recommendation	IDI response	Accepted Yes/No	IDI Proposed Action
25. The PAP-APP phase 1 approach is inherently efficient and cost-effective and should be maintained in Phase 2. [Source: component 2 report, recommendation 2]	Agreed – always been in place, no further action required	Yes	None
26. Though SAIs have taken on board the advice and proposals of their Peer Teams, the sustainability of their new planning capacity will depend on follow-up support and at least one further round of medium-term planning.	Agreed	Yes	This will be incorporated in phase 2 project plans and agreements.
Component 3: Support to NAC South Sudan			
Specific Recommendations Regarding Future Support to NAC South Sudan			
27. The overall indicators of goal achievement should be carefully selected to reflect the success of the project, targets should be at a realistic level considering the risk assessment, and measurements of achievement should be made in accordance with the definitions of indicators and targets. The figures that are used in the reporting from the project should be validated.	Agreed. New project has a result framework using NAC strategic plan and separates project contribution. Need to establish good routines for reporting correctly. This can be done related to the first annual project report.	Yes	a) Review result framework in project document, considering especially what strategic outputs are realistic. b) Routines for measurement of indicators to be improved during annual reporting process and set in a project management routine.
28. For the proposed second phase of the Peer-support project – the "NAC Strategic Change project 2020-2024", project management should be strengthened and more proactive through regular contacts every week between IDIs project leader and NAC leadership. [Source: component 3 report, recommendation 7]	Agree. This will require robust internet and ict-tools for NAC management, and training in the use of those.	Yes	Apply bi-weekly Coordination team meetings. Procure ict-tools and internet necessary for NAC management to communicate.
29. The responsibilities within the project organisation for Monitoring, Evaluation, and Learning should be clarified. [Source: component 3 report, recommendation 8]	Agree	Yes	Develop a short overview of project management routines for NAC as well as other project partners clarifying this.
30. One of the expected outputs of the Peer-support Project was "*System for monitoring, reporting and quality control developed and implemented in NAC*". As this work has not started yet it should be prioritised in the proposed second phase of the Peer-support project. [Source: component 3 report, recommendation 10]	Agree. This is already a part of component 4 in the new project plans, so no further action required.	Yes	None

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31. Enhancing a strong Quality control function by advocating for adequate staffing and coaching the staff is important in the proposed second phase of the Peer-support project – the "NAC Strategic Change project 2020-2024". [Source: component 3 report, recommendation 11]	Agree. This is already a part of component 3 in the new project plans.	Yes	None
32. The proposed second phase of the Peer-support project – the "NAC Strategic Change project 2020-2024" should be focusing on a limited number of concrete objectives and deliverables. [Source: component 3 report, recommendation 15]	Agree in principle, but this is a bit tricky given the five-year horizon and the link to the NAC strategic plan. The mechanisms intended is to set concrete objectives and deliverables annually, to ensure it is realistic.	Yes	Annual review of project plans and revision if necessary
33. The partners should arrange an analysis of the use and benefits of NAC outputs in the past and the results framework of any new support project designed accordingly. [Source: component 3 report, recommendation 16]	Agree. This is included in the final report of the peer-support project and discussed with NAC management. A deeper analysis can be done in the mid-term review of the project.	Yes	Include this analysis in the final project report.
34. The NAC strategic objectives that all staff have sufficient ICT hardware and software to do their job efficiently should be a prioritized part of the proposed second phase of the Peer-support project – the "NAC Strategic Change project 2020-2024". [Source: component 3 report, recommendation 17]	Agree	Yes	Expedite support to ict in the revised project plans.
Recommendations Targeted to the NAC South Sudan			
35. The NAC stakeholders' engagement strategy 2019-2014 should be reviewed after one year. [Source: component 3 report, recommendation 5]	For consideration by NAC South Sudan	N/A	None
36. NAC should develop routines for internal management enabling better integration of projects in daily operations. That should be a component in the second phase of the Peer-support project – the "NAC Strategic Change project 2020-2024. [Source: component 3 report, recommendation 9]	For consideration by NAC South Sudan	N/A	None
37. Annual external Quality Assurance peer review will increase the standard of the audit reports in an early part of the process. The reviews should include both institutional and	For consideration by NAC South Sudan	N/A	None

Topic / Recommendation	IDI response	Accepted Yes/No	IDI Proposed Action
engagement reviews. [Source: component 3 report, recommendation 12]			
Component 4: IDI Bilateral Policy			
38. The Bilateral Policy Document (BPD) should be reviewed. The BPD should clearly distinguish between "programme" and "project". It also needs refinement in regard to among others gender, and inclusiveness, accountability and transparency as well as SAI selection criteria.	Agree. These are relevant issues to consider when revising the policy, in addition to other issues.	Yes	Policy to be lightly reviewed, considering both concepts applied, principles, criteria and process and project model.
39. The Bilateral Policy should be implemented through a comprehensive Bilateral Support Programme, financed partly through core programme support, and partly through targeted project support for specific projects within the Programme. A project can be designed for one country or for several countries having the same kind of needs for support. Each project may comprise several phases: Inception Phase and one or more phases for implementing necessary changes.	Agree. This is to a large extent implemented by the PAP-APP programme. However, the country projects have different size, length and degree of autonomy, and are managed by different partners. This flexibility seems appropriate.	Yes	The PAP-APP programme should be considered over time as the de facto Bilateral Support in IDI, and continues long-term funding need to be secured. Alternatively, the Bilateral Support in IDI could be an overall programme and funds sourced to it, separate from the PAP-APP programme.
40. In addition to these specific projects for targeted countries the Programme should comprise thematic or cross-cutting components among others for identification of projects, funding, building up the capacity at IDI to deliver support, and monitoring, evaluation and learning (MEL).	This is how the PAP-APP phase 2 programme is structured, with some prioritized thematic areas.	Yes	Covered in above proposed action
41. Future selection processes should be an integrated part of this comprehensive Bilateral Support Programme.	Partly agree. The selection of country projects should somehow be linked to the overall PAP-APP programme strategy, but it must also be based on the criteria for the partner responsible for the country project. The PAP-APP programme document may be revised taking into account a new round of GCP Tier 2 and selection of countries. But selection of GCP Tier 2 countries is a process outside IDI, while selection of IDI bilateral support programme remains within IDI.	No	None

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42. The Bilateral Support Programme should be led by a Programme Manager. The Programme Manager should have the overall responsibility from the first contact with the SAI to discuss bilateral support to the implementation of the support. For each project there should be a Project Leader who is reporting to the Programme Manager.	This is how the PAP-APP phase 2 programme is currently structured, with a programme manager and team. The initial contact with a SAI will typically be a process and could be initiated in different ways. The programme manager must be involved and have the overall responsibility, but this process will have to also involve other managers and partners.	Yes	None
43. There should be a resource pool of experts in capacity development, change management, and RBM and expertise who have experience of conducting training in thematic areas as for example capacity building, design of efficient learning interventions, use of active learning methods, use of digital learning platforms, intercultural communication, field security, peace and conflict, integrating gender perspectives, ethics and anticorruption.	The resource persons are expected to be mobilized mainly for country projects, enabling context understanding and tailoring. It may be useful to have a pool of resource persons in the PAP-APP programme thematic areas, that can be used across countries.	Yes	a) Make a list of good resource persons per thematic area of PAP-APP programme, considering both peers as well as SAI staff.
Support to OAG Somalia			
Management of personnel costs in bilateral projects			
44. IDI should make a realistic calculation of its charge out rate for different staff levels. Unless that is done and applied to the budgeting and accounting of bilateral programs, they are cross subsidized by IDI's core funds and the real costs of bilateral projects remain fuzzy.	This could be done but will add more time for administration in IDI. Most probably the overall criteria of not cross-subsidizing will be achieved anyway given how the indirect costs are calculated at the end of the year for the whole Bilateral Support unit.	No	None
45. The expected inputs of resource persons need to be clearly agreed beforehand and formalised in an enforceable contract with the peer SAI rather than a letter of intent. Such formalisation serves: the project manager of the bilateral project who can better manage these inputs; the resource person who is not expected to work 'double shifts'; the peer SAI who can plan for replacement; the taxpayers in the peer SAIs country as it gets transparent how much public funds are	Agreed. The current practice is to make an agreement with the peer SAI including expected competencies and person days of the resource persons. These agreements are a good basis for release of resource persons for project activities, and for discussing with the SAI if the contribution is not as expected. However, the agreements cannot be	Yes	None

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invested in peer-cooperation; and transparency on the real costs of the bilateral project.	enforced as the resource persons are contributed in-kind.		
46. During project implementation, personnel costs in terms of working days need to be monitored and budgets should only be exceeded where there is formal authorisation.	Agreed	Yes	IDI will improve routines for authorisation of responsible managers when personnel costs are expected to significantly exceed budgets. This is to be done through the IDI 4-monthly monitoring system.
Accountability of the Project			
47. Changes in the results framework should be formally reflected in an amended results framework agreed by the recipient SAI and approved by the funding organisation;	Agreed	Yes	Will be done as part of future cooperation agreements
48. The budget performance table should include the original budget, approved amendments to the original budget and outturns. Deviations of the outturns should be calculated against the original and amended budget;	This makes sense and should be done in future financial reports.	Yes	Review set-up of financial report and ensure this is captured.
49. The accountability on activities should be improved as it is at this level that the Project is fully in control and accountable (as outputs are a collaborative effort with the OAGS and/or other donors). This requires that the performance report is comparable to the activity plan at the same level of detail.	Partly agree. What matters in the project is that the SAI meets its objectives, and project activities are executed and possibly adjusted to enable this. It is still good to report the extent of implementation of activities, at an appropriate level (not too detailed).	Yes	The extent of implementation of planned activities will be included in future reporting. Nevertheless, the main focus will remain on achieving the higher-level project results and not whether planned activities are delivered.
50. Field workshops are the most cost intensive activity of the Project. Nevertheless, accountability on these events in terms of costs and quality is limited. It is recommended that activity reports provide information on actual costs against budgets and that quantitative and qualitative feedback retrieved from written evaluation forms filled by participants is included.	Field workshops are summed up by a report including lessons learned. Analysing the costs of these events versus other activities could be done, but that seems most practical at an end of the year assessment if there are major deviations from budget. Otherwise it may not add that much value versus time to be spent on it. Evaluation forms in writing are to be used for major activities.	Yes	A basic template evaluation form is to be developed for bilateral support, enabling customized use for various type of activities and concentrating on lessons learned.
Bilateral Policy			
51. Clarity on the use of core funds for bilateral projects. The Policy still includes core funding as a possible source for	Agreed	Yes	This will be considered for the revision of the Bilateral Policy.

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funding for bilateral projects, but this is at odds with decision of the IDI Board block the use of core funding for Years 2 and 3 of the project. A precise interpretation of the Board's decision in the policy will increase transparency.			
52. Clarity on the charge-out rate for IDI staff that are engaged in bilateral projects. Such rates need to be updated on an annual basis reflecting actual costs. As stated above, unless that is done IDI's core funds are still used to run bilateral projects.	Partly agree. For accounting, the actual costs have been used, both for indirect, overhead and direct staff costs. This means that there has not been a cross-subsidy of IDI core funds to bilateral projects through indirect costs. The challenge has been to set appropriate budget rates. With the new accounting system in IDI, more correct budget rates are easier to set. There is also a need to ensure consistency in the use of rates across the bilateral support projects. This is to be done when budgets are set.	Yes	None
53. Add an assessment of the absorption capacity of the recipient SAI to the factors underpinning a decision whether or not to provide bilateral support. This would support the interpretation of the current condition that refers to the 'extensiveness' of the support given by other donors.	Agree. This can be made more explicit in the bilateral policy.	Yes	This is to be considered when the bilateral policy is revised.
54. The payment of regular staff of the supported SAI. Generally, such funding is controversial among development partners given the medium-term sustainability risks. If IDI wants to make use of this option, it is recommended to be explicit about it in the Bilateral Policy.	Agree. The conditions for such type of support is good to clarify, given the risks.	Yes	This is to be considered when the bilateral policy is revised.
Design of Future Support to OAGS			
55. The OAGS indicates that 'on the ground' advisers provided by other donor projects offer a higher degree of effectiveness in supporting the SAI's capacity building efforts. IDI should consider ways to be more visible in Mogadishu to the extent that security considerations and COVID travel restrictions allow. Regarding safety concerns, IDI should align itself with other international donors. In case IDI staff are not available	Agree. The approach taken during 2018-20 was set by the IDI Board considering the security situation and IDI risk appetite and approach to staff safety. In 2021 this seems not an option to consider given the current security situation in Somalia.	Yes	More permanent presence in Mogadishu can be considered halfway in the second phase of the new project. The security situation in Somalia would have to be stable for IDI to consider more permanent presence in Mogadishu, and the IDI Board

Topic / Recommendation	IDI response	Accepted Yes/No	IDI Proposed Action
for a more prominent presence in country, IDI should consider recruiting such expertise from peer SAIs or, possibly, the market. Project management will reside in IDI's office in Oslo.			would have to agree on such an arrangement.
56. Given the appreciation of the Client for workshops as learning approach, consideration should be given to organising more regular workshops in the relative secure airport area of Mogadishu to make efficiency gains. Again, as above, provided that COVID-related travel restrictions are eased, and safety can be guaranteed.	Agreed. Workshops in Mogadishu airport can save both costs as well as time spent by OAGS staff for travel. The challenge is the unstable security situation and reluctance of some peers to travel to Mogadishu. This needs to be respected.	Yes	Workshops at Mogadishu airport area will be planned as the preferred option in the next phase of the project.
57. If the Project wants to make use of resource persons, their contribution needs to be more fully integrated into project delivery. A key condition hereto is, as discussed above, formalisation of the relation between IDI, the resource person and the peer SAI.	Agreed. This has partly been done but can be improved on going forward.	Yes	a) Mobilize greater peer resources and make clear agreements b) Have kick-off meetings with each peer team and make a contract c) Invite SAI Peer-partners for annual meetings, to keep them updated and have a dialogue
58. Given the results of the Quality Assurance assessment done at the end of 2020 which suggests that the consistent application of the new manuals cannot yet be assumed, the focus of the Project's efforts should be on deepening the results achieved in the period 2018-2020 at the OAGS at the Federal Government level rather than broadening the scope to the SAIs of the Federal Member States.	Deepening efforts for maintaining results 2018-2020 seems a good priority. At the same time the support to FMS OAGS is a new priority of OAGS. It could be supported through the project at a lighter level and seek synergies between FMS support and capacity development in OAGS.	Yes	In the phase 2 project design, prioritize resources to maintaining the OAGS audit work supported in phase 1.
59. More attention should be given to increasing the impact of OAGS' audit work. Critical review of the current communication practices of the OAGS with all stakeholders (Executive, Parliament, media and NGOs) would be necessarily followed up by concrete actions of the Project to engage these stakeholders with the role and outputs of the OAGS	Agreed. Review of communications work to contribute to impact fits with OAGS strategy. Greater engagement with stakeholders to facilitate impact needs to be considered as part of OAGS strategy.	Yes	To consider in next phase of support.