The Audit Constellation Project
Memorandum of Understanding for 2021-2025

Establishing a partnership to empower the National Audit Office of The Gambia to deliver its strategic priorities, respond to emerging opportunities and challenges, and strengthen the network of actors needed to ensure audits lead to meaningful change for citizens.

I. Background

Since The Gambia's political transition in 2017, the government has initiated a wide range of PFM reforms, committed to improvements in service delivery, and rolled back restrictions on the free press and civil society. Meanwhile, the National Audit Office (NAO) has made great strides to strengthen strategic management and clear the audit backlog. However, further support is needed to take the office to the next level and make a greater impact.

The Preceding Project

This project is preceded by another established under the umbrella of the Accelerated Peer-Support Partnership (PAP-APP) programme, a joint initiative of AFROSAI-E, IDI, and CREFIAF. This programme was established to support nine supreme audit institutions in Sub-Saharan Africa to identify their strategic priorities, strengthen strategic management systems, coordinate external support, and contribute to gender equality and diversity.[1]

Established in September 2018 and extended in September 2020, the PAP-APP project in The Gambia delivered significant results, most notably:

- A new strategic plan developed inclusively, informed by stakeholder consultations and a holistic needs assessment, and including measures to strengthen gender equality and diversity
- The first ever whole-organisation operational plan and planning process
- New monitoring, evaluation, and reporting systems to support implementation and iteration of organisational plans
- A development partners group established and several productive meetings held
- Development project proposals submitted, ultimately leading to new support including a World Bank-funded project to be delivered by AFROSAI-E
- A new communications and stakeholder engagement strategy, social media profiles, and the first ever summarised audit report
- The planning and execution of an audit of the Government's response to COVID-19

This New Project

The Audit Constellation Project—hereafter referred to as the "Project"—builds on the achievements and lessons learned from PAP-APP, covers new capacity areas, and brings on several new partners. It will run from June 2021 through June 2025.

The purpose of this project is to support the NAO to deliver its strategic priorities during and beyond the COVID-19 crisis. In doing so, we aim to build up not just the NAO, but also the constellation of actors needed to ensure audits lead to meaningful change for citizens.[2]

The Project will do this by bringing together a first-rate team of NAO staff, peers, and other advisors to tackle the office's biggest challenges—from improving key internal procedures through to delivering high-quality and citizen-friendly versions of audit reports. Everything will be led by NAO and grounded in the office's own plans and systems. The Project is also piloting an agile approach with an emphasis on empowerment, experimentation, feedback, and iteration.

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[1] More information on the programme can be found here: https://www.idi.no/bilateral-support/pap-app.

[2] This is based on INTOSAI-P-12 Value and Benefits of SAIs - making a difference to the lives of citizens, available here: https://www.issai.org/pronouncements/intosai-p-12-the-value-and-benefits-of-supreme-audit-institutions-making-a-difference-to-the-lives-of-citizens/.

The Project's unique partnership structure—including an Advisory Council made up of peers as well as international NGOs—will foster relationships for NAO both in and outside of the INTOSAI community that will long outlast the Project itself.

Further details on the Project in its first iteration can be found in the Project Overview - Version 1, hereafter referred to as the 'Overview'.

II. Expected Results

Vision

The shared vision of the Project is that the NAO is able to deliver its strategic priorities, respond to emerging opportunities and challenges, and strengthen the network of actors needed to ensure audits lead to meaningful change for citizens.
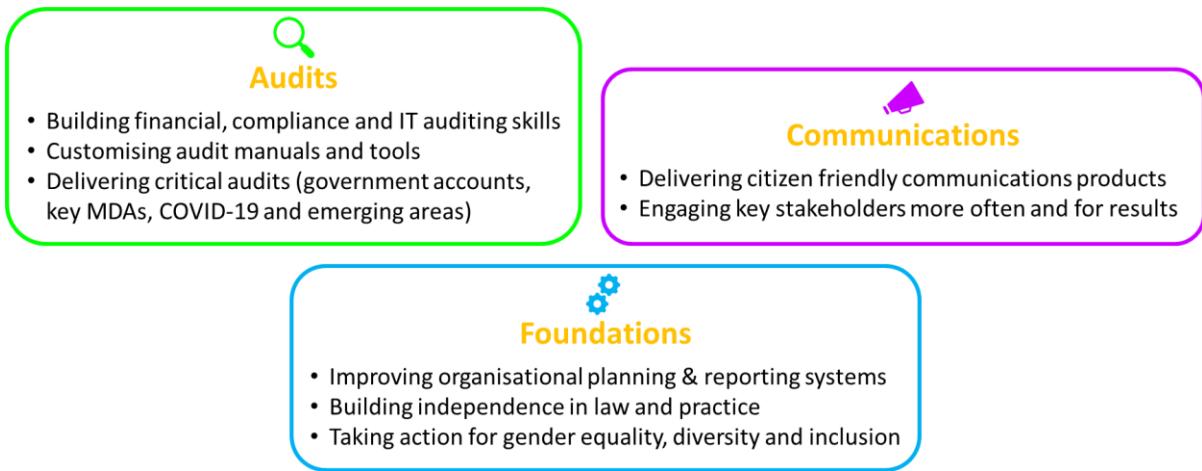
Theory of Change

The Project's theory of change is grounded in the NAO's own strategic framework as presented in the Strategic Development Plan 2020-2024. Impact will be measured primarily by the NAO's ability to deliver its strategic outputs:
- Clearer, high-quality and more timely audit reports
- More effective engagement with key stakeholders

Outcomes

The Project's desired outcomes are drawn directly from the capacity gaps that the NAO has prioritised due to their importance for the delivery of the above-listed outputs, organised into three clusters as follows:

Audits
- Building financial, compliance and IT auditing skills
- Customising audit manuals and tools
- Delivering critical audits (government accounts, key MDAs, COVID-19 and emerging areas)

Communications
- Delivering citizen friendly communications products
- Engaging key stakeholders more often and for results

Foundations
- Improving organisational planning & reporting systems
- Building independence in law and practice
- Taking action for gender equality, diversity and inclusion

Indicators

As further detailed in the Overview, progress will be measured by:
- The delivery of the objectives and key results (OKRs) set quarterly within each of the clusters
- Higher-level outcome indicators to be assessed and reported at least annually.

Improved scores in the relevant domains of AFROSAI-E's Institutional Capacity Building Framework (ICBF) are the primary outcome indicators. They will be supplemented by assessment of the delivery of relevant outputs such as critical audits (e.g., on centralised government accounts, COVID-19, and a gender-related topic), citizen-friendly communications products, and targeted stakeholder engagements.

Monitoring and Reporting

The Overview will function as a living record of the Project's progress to be updated at least quarterly. It will be available to the partners at all times and the latest version will be shared with the Advisory Council and Steering Committee at least twice per year.

The Project Team will also submit an annual report for the approval of the Steering Committee at least once per year.

Independent Evaluation

The Project will be evaluated at its mid-point in 2023. An independent evaluation will also be done on closing in 2025.

III. Partnership and Principles

Principles

The principles that will govern the partnership are as follows:

- **NAO leadership** – This Project is primarily for the benefit of and therefore must be driven by the NAO itself. The Auditor General will set the direction, a member of senior management will lead the Project Team, and other members of staff will lead and be the main members of the cluster teams. All Project activities will be led and facilitated by NAO staff by default.

- **Agility** – The approach and focus areas of the Project will be flexible and adapted based on new opportunities, challenges, feedback, and lessons learned. Activities will be problem-driven and focus on user needs; users both within the NAO as well as its key stakeholders. Planning of major activities and external support will be done for the most part on a quarterly basis and allow the cluster teams the autonomy to set priorities, though always aligned with the agreed Project outcomes and bearing in mind the NAO's wider context.

- **Accountability** – Despite the agile approach, every major decision in the Project will be traceable (including explanation of changes) in archived versions of the Overview. Any major shifts in the approach and focus areas will be discussed with the Advisory Council and approved by the Steering Committee. There will also be independent mid-term and final evaluations.

- **Transparency** – The partners will be open and honest with each other, particularly regarding challenges such as resource limitations and competing priorities, and any concerns they may have about how the Project is progressing.

- **Coordination** – The partners will communicate regularly to ensure all support activities—whether officially in or outside of the Project—are well coordinated, and avoid duplication of efforts and conflicting advice. AFROSAI-E guidance will serve as the default support reference.

- **Confidentiality** – The partners shall maintain complete confidentiality regarding each other's confidential information that might be shared during the course of the programme unless prior written permission is obtained from the relevant party.

- **Respect -** The partners will cooperate with integrity and professionalism, and will respect the work, findings, and representations made by each other.

Risk Management

Risk management will be done systematically throughout the Project's lifecycle.

The Overview identifies the biggest risks for the Project at its outset, as well as critical assumptions for each of the clusters. Mitigations for these risks are built into the design of the project.

The risks, critical assumptions, and mitigations will be reviewed by the Project Team at least annually and captured in the annual report.

IV. Roles and Responsibilities

Governance Structure

Managers from the NAO and IDI will co-lead the **Project Team**, which will include assigned NAO staff as well as peers from all the INTOSAI peer partner organisations. Though the day-to-day work will be managed by smaller, subject-specific clusters, the full Project Team will meet at least quarterly to review progress, discuss lessons learned, agree shifts in approach, and set shared objectives for the coming period.

An **Advisory Council** made up of high-level representatives from all the partners will guide the Project Team as they plan, implement, learn, and iterate. NAO will organise Advisory Council meetings twice a year to discuss tactics, achievements, and challenges, and explore opportunities to leverage partners' unique expertise and networks to maximize the impact of the NAO.

The NAO will chair the Project's **Steering Committee** and is ultimately responsible for oversight and delivery. IDI will coordinate most of the administration, including the budget and reporting. AFROSAI-E will ensure that the Project is well coordinated with regional programming.

Expected Partner Contributions

National Audit Office of The Gambia (NAO)
- Chairing the Steering Committee and co-leading the Project Team
- Providing staff to lead and participate in all Cluster Teams

INTOSAI Development Initiative (IDI)
- Sitting on the Steering Committee and Advisory Council, and co-leading the Project Team
- Coordinating project management and administration, including the budget, reporting, and logistics
- Providing one peer to participate in all Cluster Teams and lead support in the Foundations Cluster
- Willing to provide additional ad hoc support subject to availability

African Organisation of English-Speaking Supreme Audit Institutions (AFROSAI-E)
- Sitting on the Steering Committee and Advisory Council
- Ensuring the project is well coordinated with regional programming and other country-level support
- Providing one peer to participate in all Cluster Teams
- Willing to provide additional ad hoc support subject to availability

State Audit Office of the Republic of Latvia (SAI Latvia)
- Sitting on the Advisory Council
- Providing one peer to participate in all Cluster Teams and lead support in the Audits Cluster
- Willing to provide additional ad hoc support subject to availability

Office of the Auditor General of Kenya (SAI Kenya)
- Sitting on the Advisory Council
- Providing one peer to lead support in the Communications Cluster

Audit Service Sierra Leone (SAI Sierra Leone)
- Sitting on the Advisory Council

- Providing peers for targeted activities under the Foundations Cluster

National Audit Office of the United Kingdom (SAI UK)
- Sitting on the Advisory Council
- Providing two peers to participate in the Audits Cluster
- Willing to provide additional ad hoc support subject to availability

International Budget Partnership (IBP)
- Sitting on the Advisory Council
- Willing to provide some ad hoc support subject to availability

Open Contracting Partnership (OCP)
- Sitting on the Advisory Council
- Willing to provide some ad hoc support subject to availability

Transparency International UK (TI-UK)
- Sitting on the Advisory Council
- Willing to provide some ad hoc support subject to availability

V. Finances, Logistics and Other Administration

Budget and finances

IDI will bear all direct costs for agreed in-country events and for other Project-related costs such as the design and printing of materials. IDI will also arrange and cover travel, accommodation, breakfast, and lunch related to the participation of NAO staff, peers, ad hoc resource people, and Advisory Council members in activities outside the country, including on weekend days when required. Travel insurance (for the period of travel), airport tax, immunization and visa fees can be reimbursed upon submission of invoices/receipts.

IDI will be responsible for financial management of the Project, including ensuring activities are planned and executed within the Project's budget, and that procurement, reimbursements, and other administrative actions are in compliance with IDI's Code of Ethics, Anti-Corruption and Safeguarding, and other relevant policies and procedures.[3]

Procurement

All procurement covered by IDI should be approved by IDI management before any contracts or purchasing activities are made.[4]

Disclaimer

For onsite events, all partners are expected to have a comprehensive international travel insurance covering medical and accident costs for the travel and the duration of their stay. Each partner disclaims responsibility for medical and accident of the other partner's staff, and for compensation for death or disability, for loss of or damage to personal property and for any other costs or losses that maybe incurred during travel or the period of participation of staff of the other partners.

Personal Data Protection

Since IDI is located in the area covered by EU General Data Protection Regulation 2016/679 ("GDPR"), all personal information related to activities covered under this agreement should be kept confidential as per GDPR. In case of necessary sharing with third partners or publication, prior consent from concerned individuals should be obtained.

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[3] https://www.idi.no/our-resources/idi-administrative
[4] https://www.idi.no/elibrary/idi-administrative/policies/242-idi-procurement-policy/file

VI. Revision and Discontinuity

This MOU is expected to guide our partnership from signing through June 2025. However, the terms will be revisited and revised as needed with particular attention paid to:

- The expected results and any shifts needed to respond to significant challenges and opportunities
- The roles and responsibilities of the partners and any reassignments needed to reflect the availability of peers and advisors
- The potential addition of new partners

Any partner may choose or be asked to withdraw from the agreement if an unexpected situation arises where the terms can no longer be met. A notice should be provided as early as possible.
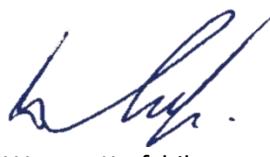
VII.   Agreement

As partners we commit to work together to achieve the expected results, and we agree that any significant changes to the Project's focus areas and outcomes will be mutually discussed.

We agree to allocate the required resources and staff for participation in the Project.

We agree that all ICT and other assets funded by the Project will be used only for their intended purposes and that they will be well maintained.

We commit to the cooperation principles and requirements as stated above.

Date: June 2021

AFROSAI-E	NAO	IDI
Mrs Meisie Nkau Chief Executive Officer	Mr Karamba Touray Auditor General	Mr Einar Gørrissen Director General
SAI Kenya		SAI Latvia
Ms Nancy Gathungu Auditor-General		Mr Rolands Irklis Auditor General
SAI Sierra Leone		SAI UK
Mrs Lara Taylor-Pearce Auditor-General		Mr Gareth Davies Comptroller & Auditor General
IBP	OCP	TI-UK
Mr Warren Krafchik Executive Director	Dr Gavin Hayman Executive Director	Mr Jonathan Cushing Head of Global Health Programme