



Accelerated Peer-Support Partnership in The Gambia 2019-2020 Annual Report

The purpose of this report is to provide an overview of progress and plans in the PAP-APP project in The Gambia for the period April 2019 through May 2020. It includes background information, details on progress against planned milestones, major achievements and challenges, a summary of the ongoing and upcoming activities, and an update on the budget.

Background

The National Audit Office of The Gambia (NAO) and the Accelerated Peer-Support Partnership (PAP-APP)¹ signed a cooperation agreement in September 2018 to strengthen the NAO's strategic management and external support coordination systems. This project came at a good time for the NAO because the strategic plan was due for renewal and the opening of the new office has made long-overdue recruitment possible.

The project team is co-led by NAO's Director of Audit, Mr Baba S. Drammeh and PAP-APP project manager, Ms Dana Wilkins. It includes four additional members of the NAO's management team as well as expert peers from AFROSAI-E, the Office of the Auditor General of Norway and the Office of the Auditor General of Ghana.

Covid-19

The current crisis has forced the Government of The Gambia to declare a state of emergency. This has included some restrictions on movement, including transportation services, and the scaling down of staff numbers in public offices. NAO staff were asked to work from home for two weeks at the beginning of April and, as of the finalisation of this report, are now working in the office only three days per week (Monday, Tuesday, and Thursday) and are encouraged to work from home otherwise.

As a result of the restrictions, a number of important activities have or are likely to be postponed or moved online. Amongst these are:

- A PAP-APP peer visit to support the first quarterly M&E meeting
- Radio programmes to engage citizens on NAO's mandate, rules, responsibilities and its products
- Planned workshops with media, CSOs, academia, National Assembly Members, and other strategic partners in government
- Hosting of a regional training on AFROSAI-E's financial and compliance audit manuals
- In-person regional trainings such as those on extractive industries, performance auditing and training of trainers, as well as the AFROSAI-E governing board meeting

With international travel restrictions in place, it is unlikely that any PAP-APP peers will be able to provide in-person support in the coming months, potentially for the rest of the year. This will not

¹ The Accelerated Peer-Support Partnership programme is a joint initiative of IDI, AFROSAI-E, and CREFIAF. It is made possible by funding from the Austrian Development Agency, the Ministry of Foreign Affairs of Iceland, the Ministry of Foreign Affairs of

impact the remaining phase 1 work, but has already prompted shifts in the phase 2 design including the need for a transition period (more info on this below).

Progress

Milestones

Milestone	Planned	Actual	Expected
Project functions are established	Sep-18	Sep-18	
The stakeholder expectations report is approved by the AG	Oct-18	Oct-18	
The needs assessment report is approved by the AG	Dec-18	Jan-19	
The strategic plan is approved by the AG and shared widely	Sep-19	Aug-19	
The operational plan is approved by the AG and communicated internally	Dec-19	Jan-20	
Monitoring, evaluation, and reporting systems are in place	Feb-20	Feb-20	Oct-20*
Project proposals have been approved by the AG and submitted	Dec-19	Mar-19	
The phase 1 report is approved by the steering committee	Jun-20		May-20

* The 2019 annual performance report was not part of the original milestone, which focused on having procedures in place. However, it is of course linked to the milestone and being supported by the project so important to reflect here.

The approval of the operational plan was the only milestone in this reporting period to have been delayed. It was delayed by less than one month and due to one unit being slow to submit the final version of their annual workplan. All other milestones were delivered on time or early, which in the case of the strategic plan was remarkable given its ambitious planning timeline and earlier concerns from the steering committee.

Achievements

A huge amount of work has taken place in the last year resulting in achievements to date including:

- The NAO's strategic management capacity has improved significantly, from 0 to 2 in the relevant SAI-PMF indicator, exceeding the original project target.
 - The 2020-2024 strategic plan is outcome oriented, ambitions but realistic, measurable and a significant improvement on previous plans. It is based on the needs assessment done the year prior as well as multiple rounds of stakeholder consultations as the plan developed.
 - The 2020 operational plan is the primary reason for the jump in the SAI-PMF score. Prior to the project, the NAO had some unit-level audit plans but no cross-cutting annual plan with clear links to the strategic plan. The new plan was also developed with the involvement of all technical staff.
 - Completely new monitoring, evaluation and reporting procedures were developed and agreed by the management team, including easy-to-use templates covering quarterly M&E, government reporting and the annual performance report.
 - The first quarterly M&E meeting took place at the beginning of April as scheduled. Each of the plan leads presented progress on planned activities and reflections on the last quarter, while other meeting participants provided a critical review and agreed changes to the original operational plan.
- The NAO's external support coordination capacity has been strengthened and new development partners have stepped up.
 - An external support plan was developed to establish internal coordination mechanisms, identify top support priorities and track development partner interest.
 - Two development partner meetings were held, chaired by the Auditor General and well attended by partners in person and by phone.

- New development projects were established with the International Republican Institute and the World Bank. In the case of the former, the NAO responded to their proposal with a counter based on the 2020 operational plan. The counter was accepted by the partner, thus reinforcing the NAO's leadership of its own development.
- AfDB also very recently approached the NAO offering support for audits related to new budget support they are providing to the government to respond to covid.
- Gender & diversity was identified as a strategic priority, with specific plans to strengthen internal capacity and awareness, and to conduct a gender-related audit.
- Arguably the greatest achievement has been the sustainable design of the support. All activities were inclusive of as many staff and perspectives as possible, and most were facilitated by NAO staff themselves. Peer support for the different areas was very active at first, then phased out over time as NAO took over the lead on all things.
 - The operational planning process is a good example of this. Peers supported NAO staff to develop some templates and plan out the workshop, but almost all sessions were facilitated by a staff member and the role of the peers was to provide ideas, examples, and critical comments as the operational plan emerged.
 - Peer support was also very flexible and able to respond to other opportunities and challenges as they arose, such as commenting on the draft constitution and supporting the development of a framework for cooperation with Internal Audit.

Additional feedback on what went well:

- Strong management commitment and very engaged AG and focal point
- Active and wide participation of staff in activities
- Open communication between the NAO and peer lead
- Fun facilitation techniques
- Having the SP workshop off-site

Challenges

The major challenges to date include:

- Some development partners are still pushing their own agendas rather than backing the strategic priorities and plans of the NAO.
 - One partner offered a lot of financial and technical support on the condition that audit work focus on their somewhat narrow priority area. They persisted with this condition despite the NAO explaining that it would force the cancellation of some strategically-selected planned audits and potentially consume the work of an entire unit for the next few years. While this was unfortunate, the new support will nonetheless significantly improve the office's professional capacity beyond the partner's priority area.
 - Other partners have expressed interest in supporting the office but take a lot of time to plan out support offerings and often go via the finance ministry for all negotiations, sometimes cutting out the NAO entirely. This can slow the process and risks sidestepping the NAO's perspective and priorities. There have been several recent incidents of the office being excluded from important development programming discussions.
- Peer availability was an issue at times.
 - Peers were sometimes unable to attend major activities due to competing personal and professional priorities. Though this was unfortunate, it was also largely

Additional feedback on what could be improved:

- Gender balance in the SAI team
- Information and templates shared far in advance of workshops
- Longer workshops allowing more time for discussion
- More and longer peer visits
- More frequent engagement of the full peer team

unavoidable and could have been offset by more engagement of peers between activities. It also worked very well to bring in a different regional expert for one of the workshops, and in fact some limitations to peer availability may have inadvertently helped the sustainability of the support because NAO staff were asked to take a more active facilitation role than initially envisioned.

- The representatives for two of the peer organisations changed partway through, and one of them ended up pulling out of the project partway through because of an internal restructuring and reprioritisation of supported countries.

An updated version of the risk matrix can be found in Annex II.

Ongoing and upcoming activities

Phase 1 completion

- The NAO has drafted an annual performance report inspired by AFROSAI-E’s new pilot templates. The draft covers all areas of the NAO’s work and contains more performance information than the annual activity reports traditionally submitted to the parliament. It is also designed in a way that it can be easily modified to include the specific indicators as the new strategic and operational plans come into force. The report is expected to be submitted to the National Assembly for discussion by October at the latest, then published after that.

Phase 2 design and transition

- Following discussions with NAO management in February 2020, the design of a five-year phase 2 is well underway.
 - The design builds directly on the NAO’s strategic plan, with the five components of support being five of the NAO’s prioritised capacities (organisational planning & reporting, communications, independence, gender & diversity, and auditing).
 - IDI will lead the overall project management and non-auditing components.
 - SAI Latvia will lead the auditing component, which will include financial, performance/compliance and IT, as well as QA&QC.
 - All the work will be done in consultation with AFROSAI-E, using AFROSAI-E’s audit manuals and bringing in its technical experts wherever possible.
 - Ideally, the project will also involve at least one institutional partnership with a regional SAI, However, much of this remains to be considered, especially in light of restrictions and limited capacities related to the current crisis.
- However, due to the crisis there is a need for a transition period between the first and second phases. This transition will focus on supporting the NAO to respond to the crisis in the short term, ensure that the design of phase 2 helps the NAO respond in the long term, and hopefully identify a strong financial partner(s).

Budget

All figures below are reported in US dollars and exclude staff costs.

Milestones and Activities	2018 actual	2019 actual	2020 expected	Notes
Project functions are established	591	0	0	A MiFi (wireless router) and data
	0	184	0	Added data
	0	0	106	Added data

The stakeholder expectations report is approved by the AG	3,252	0	0	Two 1-day consultation events at a local hotel and supported by one peer
	0	2,613	0	The attendance of two NAO participants in the joint AFROSAI-E and PAP-APP training on effective communication held in Freetown in August 2019
The needs assessment report is approved by the AG	9,420	0	0	A 4-day workshop at a local hotel, attended by 22 NAO staff members and supported by three peers
	0	594	0	A 2-day visit by the peer lead to support the report drafting process
The strategic plan is approved by the AG and shared widely	0	2,469	0	A 1-week visit by the peer lead to initiate the strategic planning process and debrief on the needs assessment process
	0	9,526	0	A 1-week workshop at a local hotel, attended by 14 NAO staff members, supported by three peers, with additional time spent before and after by the peer lead to support the workshop preparation and the meeting with external partners
	0	335	0	A 1-day validation event to be held at a local hotel, attended by 36 participants from the NAO, National Assembly, other government offices and development partner organisations
	0	3,401	0	Design and printing of the strategic plan
	0	1,857	0	A public launch event at the NAO office (refreshments provided) and attended by a wide range of stakeholders
The operational plan is approved by the AG and communicated internally	0	5,216	0	A 2-week workshop at the NAO office (tea and snacks provided), involving all technical staff and supported by two peers, with additional time spent before and after by the peer lead to support the workshop preparation; the cost was significantly less than budgeted for because so many staff members were involved that lunch was not provided, one peer dropped out last minute and the peer lead was already in the region so travel costs were split with another project
	0	0	184	Printing of the operational plan on posters
Monitoring, evaluation, and reporting systems are in place	0	0	3,294	A 1-week visit by the peer lead to initiate the annual performance reporting process and debrief on the operational planning process
	0	0	3,000	Printing of the annual performance report
	0	0	3,080	[cancelled due to covid-19 travel restrictions] A 1-week visit by the peer lead to support the first quarterly check-in on the implementation of the strategic and operational plans
Project proposals have been approved by the AG and submitted	0	0	0	[no costs because related support was provided during trips covered above]
The phase 1 report is approved by the steering committee	0	0	6,080	[cancelled due to covid-19 travel restrictions] The attendance of the peer lead, one additional member of the SAI team, and possibly a representative from SAI Latvia (re phase 2) in the 2020 annual meeting
Total	13,280*	26,197**	6,584***	
Budget	12,410	40,157	11,743	

* As in the previous annual report, including an additional \$17 in currency fluctuations

** All 2019 figures are reported at a rate of 0.11375 to NOK

*** All 2020 figures are reported at a rate of 0.09704 to NOK

The project team spent **\$13,960** less than planned in 2019. This considerable underspend was due primarily to reduced peer travel costs related to the turnover and limited availability mentioned in the challenges section above. The peer team also saved considerable flight costs by the peer lead combining visits with other trips in the region.

For 2020, **\$5,159** is expected to go unspent because of cancelled travel due to covid-19. The project team proposes to direct that amount toward Phase 2.

Annex I – Updated results framework

Indicator	Key expected outputs	Status
Outcome 1. The NAO has a stronger strategic management cycle		
<p>Strategic and operational plans are in place that measure well against SAI PMF Indicator 3</p> <p>Target: Score of 1 in SAI PMF Indicator 3 by December 2019 (baseline: 0)</p> <p>Measurement: Partnership baseline methodology</p>	a) A comprehensive needs assessment report, including a review of the implementation of the 2014-2018 strategic plan	The needs assessment report was completed in January 2019, including a review of the previous strategic plan. It was based on internal and external stakeholder consultation events held in September 2018 and a needs assessment workshop held in October 2018.
	b) A briefing on stakeholder expectations, to also be included as an annex to the new stakeholder engagement strategy	A stakeholder expectations briefing was completed in October 2018 and included in the new stakeholder engagement strategy. It was based on the consultation events mentioned above.
	c) A new strategic plan based on the needs assessment, informed by stakeholder expectations, and containing core elements for measuring effective performance of the SAI	The strategic plan was launched in August 2019. It was based on the needs assessment report and stakeholder expectations briefing mentioned above, a strategic planning workshop held in March 2019, additional stakeholder consultations held in April-May 2019 and a validation workshop held in July 2019.
	d) A new operational plan with a clear performance and results orientation	The operational plan was finalised in January 2020. It draws directly from the strategic plan's results framework and is designed in a way that the NAO can easily measure performance throughout the year.
	e) An annual performance report	A first draft has been shared with management and will be shared with the National Assembly for discussion by July, then published after that.
SAI PMF Indicator 3: Score of 2		
Outcome 2. The NAO is able to drive externally-supported capacity development projects in a coordinated and strategically based way		
<p>Project proposals have been finalized and submitted</p> <p>Target: Submission by December 2019</p> <p>Measurement: Partnership baseline methodology, qualitative assessment</p>	a) Dedicated NAO staff and procedures	The External Support Plan codifies the staffing and procedures for coordinating development partners. It is also a living document that captures current and potential support and NAO's priorities and preferred mechanisms.
	b) Submitted project proposals for external support	The NAO has submitted four informal project proposals, two of which have already been accepted and one more expected shortly.
Outcome 3. The NAO leads by example in the areas of gender, diversity, and inclusion		
<p>Women are represented in strategic and operational planning processes in a decision-making capacity, and gender, diversity, and inclusion issues are incorporated in the strategic plan</p> <p>Target: Confirmation by December 2019</p> <p>Measurement: Partnership baseline methodology, qualitative assessment</p>	a. Measures around gender, diversity, and inclusion are included in the strategic plan	Gender & diversity was identified as a priority capacity in the new strategic plan and associated measures include the identification of a gender focal point, the development of a gender and diversity policy and an audit of gender issues.
	Other notes	Women have been well represented in needs assessment, strategic planning and operational planning teams in a decision-making capacity.

Annex II – Updated risk matrix

Risk	Description	SAI control	Peer control	Risk	Notes
Availability of top management to participate in activities	Top management are very busy and could be a bottleneck for activities if they aren't able to participate in activities that require their input	Delegate responsibilities as appropriate; revisit and iterate the activity plan on a regular basis to ensure good planning and timing of activities; act on the priority mandate and support from the AG	Revisit and iterate the activity plan on a regular basis to ensure good planning and timing of activities; minimize the workload burden on particularly busy SAI Team members, especially administrative tasks	low	This was not a significant challenge during the reporting period.
Poor communication within and between the SAI Team and Peer Team	Information isn't communicated in good time	Make sure that all information is shared with all involved; hold weekly/biweekly check-ins of the SAI Team where all can provide updates and discuss challenges and next steps; hold monthly check-ins as whole project team; hold weekly/biweekly check-ins between the SAI focal point and the project lead	Same as the SAI Team	low	Communication between the peer lead and SAI team was very frequent, but communication with the rest of the peers could have been improved.
Limited ICT tools	Bad internet connections and limitations on internet use	Ensure that those working on the project are given priority access	Fund communication facilities, including some laptops, internet dongles, and a USB speaker	medium	Poor internet connectivity was rarely a challenge for communication during normal times, but has become more of an issue during the current crisis because peers cannot attend meetings in person and some staff are working from home.
Uncoordinated support	The support projects and capacity development programmes are not coordinated properly, leading to overlapping and perhaps even competing efforts	Be open with the Peer Team about new demands on their time related to other external support; host quarterly calls with the donors	Keep in regular contact with any other project leads and identify any potential conflicts and coordination opportunities as far in advance as possible; support the NAO to host quarterly calls with the donors	low	This has not been a challenge in the reporting period. The focal point and the peer lead are in regular contact about development partner interest and the partner meetings were great for sharing what was happening.