APPENDIX

IDI PERFORMANCE AND ACCOUNTABILITY REPORT

2022

A. Objective

To ensure that the most challenged SAIs are assisted and are improving their performance.

B. 2022 Performance Summary

Bilateral support can be defined as multiyear support to strengthen the professionalism, performance and independence of an SAI, considering its unique needs, opportunities and context.

Bilateral support is provided in partnership with regional organizations and peer SAIs. IDI is the main responsible for bilateral support to the SAIs of Somalia, South Sudan, Madagascar, The Gambia and DRC. For these SAIs there are specific donor agreements and larger multiyear projects established. In addition, IDI works with partners providing tailored support of a smaller scale to the SAIs of Eritrea, Guinea, Niger and Togo. This is done under the umbrella of the Accelerated Peer-support Partnership (PAP-APP) programme. This programme was established in 2018 by IDI, African Organisation of English-Speaking Supreme Audit Institutions (AFROSAI-E) and African Organisation of French Speaking SAIs (CREFIAF) to support SAIs in challenging contexts. The programme name highlights the core characteristics of using peers for technical support and delivering support in partnerships.

In 2022, we have seen publication of important audits supported by peers, especially in Gambia, Madagascar, Somalia and South Sudan. In Madagascar the SAI released four audit reports on COVID-19 contributing to transparency and accountability in the country. In South Sudan, the SAI reached a major milestone by submitting four performance audit reports to Parliament, as well as a special audit on Integrated Financial Management Information System (IFMIS) and the SAIs own performance report.

The budget law for 2023 upgraded the position of the SAI of Madagascar, providing more financial autonomy and accountability. The SAI is now in a better position for its dialogue with Parliament about funding; by the same token, the SAI will report in a more transparent manner on its own performance. This was the result of a legal analysis carried out by IDI and of a common advocacy effort of the international financial partners.

Somalia Bilateral Support ("the OAGS Peer Support Project")

In 2022 support has been provided to SAI Somalia's work in all six goals of their strategic plan, in close partnership with AFROSAI-E, peers from SAI Türkiye, SAI Uganda, SAI Malawi and consultants funded by the European Union (EU) and the World bank (WB). A major event supported by the project in 2022 was engaging all key ministries and officials in a discussion on how to address audit findings. This was a way to stimulate a wider discussion on audit findings in a period where the Parliament was not operative. Another key achievement of the peer support project was the finalization of the 2023 – 2027 strategic plan. The new strategic plan is result oriented and aims for the delivery of new audit results expected to address some of Somalia main governance challenges over the next five-year period. With peers of Uganda and Türkiye, the project organized several trainings as well as on-the-job support for conduction of forensic audit and information systems audit. The audits are expected reported in 2023.

In spite of the ongoing challenging political situation in Somalia, the SAI was in 2022 able to report and publicly share three special audit reports in addition to the annual compliance and financial audit reports of the Federal government. However, the actual impact of the audits relies on follow-up by the Executive as well as a more active Parliament using these reports for oversight. The SAI has started engaging the new Parliament elected in 2022 and the project will prioritize support to engaging stakeholders and stimulate the impact of the audits in the next years. Despite progress made, a significant challenge remains: the Audit bill has not been signed by the President. This situation poses a threat to the independence of both the audit office and the auditor general.

Picture 1 SAI Somalia Audit Reports for the Financial Year ended in 2021

South Sudan Bilateral Support ("the NAC Strategic Change Project")

In South Sudan, the SAI was supported through hybrid trainings and on-the-job guidance, in conducting an audit of the second round of emergency funding by the IMF. According to the Sudd institute[1], the authorities are taking steps toward implementing the recommendations from these audit reports such as paying public servants through bank accounts and strengthening internal controls. The audit report was completed and submitted to the President with support from IDI and peers from SAI Kenya.

In June 2022, the Ministry of Finance published and submitted for audit financial statements for 3 years from January 2011 to June 2014. This is the first set of financial statements produced by the Ministry since 2011. With peer team support, in-person financial audit training was conducted for all NAC staff and working papers customised through NAC's online collaboration platform. An entrance meeting was held with the ministry and audit planning commenced, supported by weekly update meetings with peer teams.

To build on the ICT development started in 2021, a second round of ICT tools was procured including 60 laptops, MS 365 licenses and 16 internet routers to enhance online collaboration and auditing. A full time ICT advisor was recruited in October 2022 and has significantly enhanced the implementation of NAC's ICT strategy.

The project also supports professionalization of auditors. In 2022, four staff undertook IDI's PESA-P audit certification initiative and sat exams. Five staff were enrolled for the CPA Uganda programme, fully funded by the project.

In 2022, NAC submitted all completed audit reports to Parliament and initiated dialogue with the Public Accounts Committee, which expressed willingness to support NAC. The new website was also successfully launched and will be continuously updated by the ICT advisor, which should strengthen stakeholder awareness.

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[1] https://www.suddinstitute.org/assets/Publications/62e4b8efbd187_ItTakesAVillageToRaiseAChild_Full.pdf

Picture 2 SAI South Sudan Entrance meeting for the first financial audit in 11 years with the Ministry of Finance

Madagascar Bilateral Support ("TANTANA")

The TANTANA project funded by the United States Agency for International Development (USAID) is a large-scale project involving support to key audits, jurisdictional controls, internal governance, legal framework, strategic management, digitalization, professionalization and HR and communication. Although 2022 started with uncertainties on the evolution of COVID-19, the project has made impactful contributions towards the three Strategic Outcomes the SAI has set in the Strategic Plan:
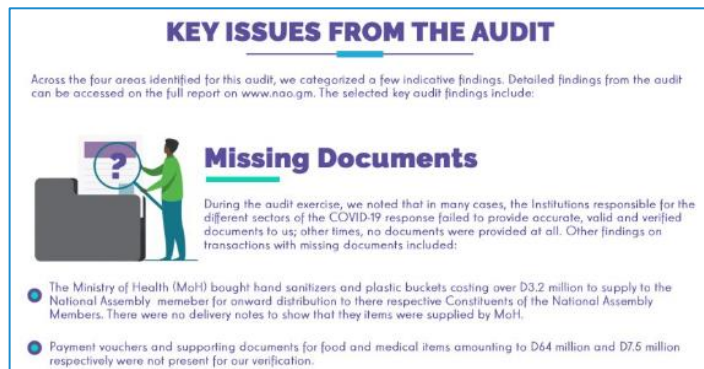
1) "*The SAI contributes to promoting the integrity, accountability and transparency of public bodies taking into consideration the State priorities*". The SAI was able to carry out audits of high national priority with the support of the project, and the valuable contribution from the peers. The regional entities (Financial Tribunals) also benefitted from the audit related support by taking part in the training and workshops. Two of the audits supported on-the-job were carried out by the Financial Tribunal themselves or with their contribution.

2) "*The SAI's actions are credible, visible, and accessible to the general public*". The publication of the COVID-19 audit reports has significantly raised the profile of the SAI, namely in the important role they play in promoting accountability and transparency. The SAI gained credibility and support from citizens and stakeholders, with multiple echoes of this achievement in national and international media, and within civil society.

3) "*The SAI promotes a transparent and performance culture in order to become a model institution*". The project proposed and advocated for a change in the position of the SAI in the 2023 budget law, providing the institution with more financial autonomy, and therefore responsibility for their budget programming and performance reporting. The SAI has finalized its first performance report and established the routines for the design and execution of their annual plan. In addition, the project continues to support the introduction of key governance structures, for instance on the management of the SAI's ICT resources.

Overall, good progress was made across all components of the project, except for the jurisdictional controls. In this area support modalities were explored, but activities to improve procedures and clear the backlog of pending audits should be addressed in 2023.

The Gambia Bilateral Support ("the NAO Strategic Development Accelerator Project")

The Accelerator project—previously called the "Audit Constellation Project"—delivered many significant achievements in 2022. The SAI's public profile skyrocketed in the last year with the publication of hard-hitting reports on annual government accounts, COVID-19, and performance in key sectors including trade, agriculture, utilities and immigration.

Infographics and simplified versions of audit reports, combined with trainings and Q&A events with journalists, led to a strong increase in press coverage. Workshops and targeted meetings with parliament have been followed by not just more hearings on reports, but also strong statements from the Public Accounts Committee and individual parliamentarians calling for action on recommendations. The SAI reached more citizens by holding a regular radio talk show called *NAO Public Hour*,

Picture 3. A snapshot from the SAI's COVID-19 report infographic

bringing in staff to explain the office's mandate, processes, and major reports, and to answer questions from citizens calling in. And the SAI's first ever video explainer was published, translated into four local languages and sign language, and shared via television, radio and online platforms to all major regions of the country. Further emphasizing the office's prioritisation of two-way communication and learning, a *Citizens Feedback Portal* was added to the website to collect more feedback and ideas from stakeholders.

Internally, the SAI continued to strengthen its strategic management systems and skills across a wide range of topics including:

- Feedback-driven iterations to planning and reporting systems
- An innovative champions programme for Excel and report writing skills
- Training and practice on media engagement, interviews, crisis response, and internal communications
- Hands-on database and active directory training for IT auditors

Staff also co-facilitated an inclusive mid-term review of the office's strategic plan, adapting its priorities and indicators to current challenges, opportunities and internal capacities.

Picture 4. Staff reviewing revisions made to the strategic plan during its mid-term review

DRC Bilateral Support (the "CDC RDC Peer Support Project")

The project aims to enable the SAI of DRC to successfully implement key strategic priorities related to strategic management, internal governance, ethics, compliance audit, jurisdictional control, digitalization, communication and

stakeholder engagement for the period 2022-2025. It is funded by the Norwegian Agency for Development

Cooperation (Norad). Implementation is spearheaded by the IDI with support from the SAIs of Hungary, Senegal, Sweden and Tunisia as peer partners.

Picture 5 Change and management development training (left) and Monitoring and reporting workshop in Kinshasa (right)

In 2022, key achievements supported by the peer project were:

- A performance report of the SAI was completed for the first time
- An operational plan for 2023 with input from all the departments of the SAI was developed
- A communications strategy and plan for 2023 were developed
- A YouTube channel was opened, and it is operational

2022 was the first year of operation for the project, and a good foundation seems to have been built. In a survey to all staff an average score of 4 was achieved on a range of quality indicators (scaled 1-5).

Accelerated Peer-Support Partnership (PAP-APP) programme

IDI, AFROSAI-E and CREFIAF have established a partnership to support the most challenged SAIs in Africa. The overall purpose of the programme is to empower challenged SAIs in urgent need of support and development to enhance their capacity and to improve their performance, to be able to make a difference to the lives of the citizens in their countries in line with INTOSAI-P 12.

Eleven SAIs are a part of the overall PAP-APP programme umbrella: the nine SAIs selected by the Global Call for Proposals Tier 2 initiative in 2017 and the SAIs of South Sudan and SAI Somalia in which the IDI and AFROSAI-E have collaborated in providing support to since 2017.

The programme is organised in two phases; Phase 1 supports the SAIs to assess their current situation, define strategic priorities, strengthen strategic management systems, and establish long-term and scaled-up capacity development support. Phase 2 focuses on enabling the SAIs to implement these new strategic priorities, through dedicated country projects by various providers of support and an overarching programme ensuring quality and synergies between country projects. For each SAI there are unique projects ongoing with different partners and funding models (several independent from the programme). The overall PAP-APP phase 2 programme seeks to ensure quality and synergies across the various country projects and partners involved in supporting challenged SAIs. In 2022 it was important for the programme to enable new projects for the SAIs of DRC, Eritrea, Niger, Guinea and Togo to start well, and to clarify the role of PAP-APP in phase 2 for the SAIs of Zimbabwe and Sierra Leone. Furthermore, it was key to enable synergies and sharing of good support approaches across the country projects for the PAP-APP SAIs.

In 2022, there was peer-based support established and ongoing for all the SAIs except SAI Sierra Leone. New agreements were entered with several SAIs who committed to provide peer support up to 2025, including SAI France, Gabon, Morocco, Sweden, Hungary and Tunisia. A major contribution to dedicated peer support has come by the funding of the African Development Bank to AFROSAI-E and CREFIAF agreed in 2022. This funding is for peer support to the implementation of the strategic plans of the PAP-APP SAIs in these regions up to 2024. An outstanding challenge is that several proposals by the SAIs for funding of critical infrastructure needs are not met, including office accommodation in Madagascar and Togo.

The programme seeks to ensure quality and synergies across the country projects and partners involved. One strategy is to facilitate quality support through experience sharing and training for providers of support. In 2022 this was done through a model hybrid training event for peer providers involved in most of the PAP-APP SAIs. A key training topic was the Problem Driven Iterative Approach which enables a systematic approach for understanding causes of problems and developing locally owned actions. The programme also seeks to develop and share good approaches for strategic management and audits of Covid-19 and Gender, Diversity and Inclusion. In 2022, this included webinars and trainings in audits of Gender, Diversity and Inclusion with audit teams in the CREFIAF region embarking on audits in this area.

C.   Delivery

Partnerships

In kind contribution Bilateral Support
Resource People
SAIs of France, Hungary, Latvia, Morocco, Norway, Kenya, Malawi, Senegal, Sierra Leone, Sweden, Tunisia, Turkey, Uganda and United Kingdom *Other organisations*: AFROSAI-E, CREFIAF, IBP, OCP, TI-UK.

IDI's role is to be a "provider of last resort" within the SAI community. In challenging contexts, the experience over the last years is that partnerships are essential to establish peer support. IDI has developed a structure for bilateral support where IDI can take the lead role and financial responsibility, and where this enables SAIs with peers to deliver support which would have been difficult if they had to establish projects and operate on their own. In each country project where IDI is engaged, there are partnerships with a regional organization and/or SAIs taking part. For instance, in the Niger project, SAI France and Morocco are providing experienced and dedicated resource persons, while IDI manages funds for travels and has the overall responsibility for the project together with CREFIAF.

Coordination with other providers of PFM support is essential in challenging contexts and is also an approach to address the risk of SAIs vulnerability for political pressure. In South Sudan, IDI participates in the PFM working group and cooperates with the United Nations Mission in South Sudan (UNMISS) in the support to the legal reform as well as with other development agencies such as the WB and AfDB who are driving the PFM reform agenda. In Somalia, the project collaborates with providers of support to the Federal Member States OAGs, to ensure harmonized advice at the federal and state level for both legal reform and the use of audit methodology. The Gambia project's unique structure includes an advisory council made up not only of SAIs from in and outside the African region, but also three NGOs: the International Budget Partnership (IBP), the Open Contracting Partnership (OCP) and Transparency International United Kingdom (TI-UK).

Bilateral Support is represented in the CBC working group on Peer-to-Peer cooperation and the one on Auditing in Complex and Challenging Contexts. The work here provides synergies with the country projects and the PAP-APP programme, such as for the training of peer providers and for developing and sharing better ways of supporting the most challenged SAIs.

Bilateral Support relies on dedicated donor funding for both the overarching PAP-APP programme and country projects. This funding is provided by the EU, Ministry of Foreign Affairs (MFA) France, MFA Norway, SAI Norway, FCDO, Irish Aid, USAID, Norad and SAI Qatar.

Delivery Mechanisms

Bilateral support is delivered in alignment with the principles of the IDI Bilateral policy. This includes a commitment to contribute to the SAI's management systems and align all support to the SAI's strategic and operational plans.

Since 2018, there has been a deliberate effort to collaborate with the SAIs in PAP-APP and most country projects through frequent online contact and meetings. Resultantly, collaboration with several of the SAIs could continue despite the travel restrictions and COVID-19 measures. In 2022 the support to connectivity and digitalization has continued and been strengthened in several of the projects, especially in South Sudan and Madagascar.

D. Delivery Against the (Updated) Operational Plan

IDI updated its 2022 plan in June 2022. The following table reports delivery against this plan.

Component and Initiative	Prior Achievements (Up to 2021)	Plan 2022 (Updated)	Actual Delivery 2022
COMPONENT 1: Bilateral Support general management			
Bilateral support planning, monitoring, reporting and evaluation	External evaluation completed and follow-up actions defined New IDI-led projects established in partnership with SAI Madagascar, SAI Gambia and SAI DRC	Revise Bilateral Support policy Assess new requests for support	Delay of Bilateral Support policy revision Assessment SAI Kyrgyzstan completed – transferred to GSAI Improved budgeting and reporting data and overview of the bilateral support workstream
COMPONENT 2: Support to the Office of the Auditor General of the Federal Republic of Somalia			
General project management and coordination	New funding agreed with the Norwegian embassy in Nairobi for 2021-2025, and peers mobilized for all main areas of support	Mobilize advisors and peers for all areas of support Recruit new IDI staff to the project as secondment from other SAI Clarify project management standards and routines in a project handbook, 2022 project planning, coordination and monitoring and evaluation	11 peers were mobilized for all areas of support New project manager recruited 2022 project plan developed and updated. Seminar conducted to sensitize the OAGS staff about the project.
Audit capacities and results	Financial and compliance audit capacity	Training and guidance to annual overall audit planning and monitoring	Overall annual audit plan set 2022

Component and Initiative	Prior Achievements (Up to 2021)	Plan 2022 (Updated)	Actual Delivery 2022
	enhanced and annual audit reports published, through on-the-job guidance, quality assurance and training in financial audit methodology and quality control Financial Audit (FA) and Compliance Audit (CA) manuals developed in English and Somali Annual audit reports delivered with peer and consultants' advice Overall annual audit plan set Quality Assurance (QA) of 2019 and 2020 audits done by AFROSAI-E team	On-the job training for FA and CA audits, IS audit, pilot forensic and quality control practices Provide trainings as follow-up of quality assurance recommendations	FA and CA capacity enhanced and annual audit reports published, through on-the-job guidance, quality assurance and training in financial audit methodology, and quality control Auditors' capacity in forensic audit and information system audit methodology enhanced through on the job guidance and training Selected key staff participated in the quality control and assurance processes training in Addis Ababa in April 2022. The training was based on the ongoing audits and the gaps identified from the quality assurance reviews done by AFROSAI-E.
Strategic management and internal governance	Core systems of strategic management enhanced through on-the-job guidance to annual planning, SAI performance report, in-year monitoring and annual staff seminar SAI operational plans set annually, quarterly reports developed, and	Training and guidance to annual operational planning, monitoring and reporting Advise and support to develop new strategic plan 2023-2027 Advise and funding support for the annual ethics seminar Training in strategic change management, conducted as a follow-up of the Management Development Programme Funding for AG Special Assistant position and overall follow-up in the office	Provided advice and guidance on the planning, monitoring, and reporting of the OAGS performance. SAI operational plans set for 2022, quarterly reports developed 2022, and annual performance report 2021 published Finalized the 2023 – 2027 strategic plan Key OAGS managers participated in Management

Component and Initiative	Prior Achievements (Up to 2021)	Plan 2022 (Updated)	Actual Delivery 2022
	annual performance report published Annual code of ethics seminar held Funding for AG Special Assistant position and overall follow-up in the office		Development Programme: Workshop in June 2022 New AG Special Assistant recruited in short time and with a collaborative process contributing to strengthening HR routines in the SAI
Stakeholder engagements and collaboration with Federal Member States OAGs	Stakeholder engagement advice provided, such as for release of audit reports during election time. Funding and advice for systematic engagement with the Federal Member States audit offices	Advise and funding support for OAGS key stakeholder engagement including the parliament Training and guidance on public relations and communications (including a video presenting the SAI's work) Advise and funding support for collaboration with Federal Member States OAGs	Technical advice was provided on the preparation of 2022 annual stakeholder meeting. The implementation was delayed due to OAGS priority to finalise annual audit report. Training and workshop with the audit offices of the Federal Member States were executed by the OAGS. Video presenting OAGS for the wider public finalized (released 2023)
HR and professional development	HR training provided including guidance to gender policies. HR-policy set, and key staff sensitized to basic HR-routines A plan for professional development set, and funding partly secured from WB	Continuous guidance and training for implementation of the HR-policy Support to ensure successful participation in professional development courses (including the Professional Education for SAI Auditors pilot (PESA-P)	Advise on implementation of HR policy and funding support for selected HR staff to participate at the AFROSAI E Annual HR Workshop on staff productivity and engagement Staff professionalization enhanced by participating in IDI PESA-P programme HR analysis and culture value assessment conducted as basis for strategic plan and mobilizing support

Component and Initiative	Prior Achievements (Up to 2021)	Plan 2022 (Updated)	Actual Delivery 2022
ICT-tools and management	Support to roll-out of electronic audit tool, mainly provided by AFROSAI-E	Guidance and training for use of the electronic audit tool "S-SEAT" in pilot audits	Provided advise and support to address challenges related to S-SEAT. IS pilot audit completed using S-SEAT in 2022 and the system is ready to be used for selected audit in 2023
Independence and legal amendments	Facilitation of a dialogue among development partners on enactment of the new audit bill	Awareness raising of new legal framework Guidance to revision of regulations if new act approved	Continued to facilitate a dialogue among development partners on enactment of the new audit bill
COMPONENT 3: Support to the National Audit Chamber of South Sudan			
General project management and coordination	Five-year cooperation agreement with the SAI, AFROSAI-E and SAI Kenya Funding agreed with MFA Norway for 2020-2023 20 resource persons mobilized and sensitized on context understanding and support methodology Coordination and alignment of support to PFM institutions in South Sudan through regular meetings and participation in PFM support groups.	Technical and financial support to prioritized areas for peer support based on the SAI's strategic plan Delivered in close partnership with AFROSAI-E, SAI Kenya and peers from SAI Norway Regular dialogue with other providers of support, ensuring context understanding, harmonization and alignment with overall PFM strengthening	Audit advisor and ICT advisor on board to strengthen implementation of audit plan and ICT strategy respectively Dialogue held with the WB and AFDB to harmonize support to NAC. Participation in country PFM forums Project mid-term evaluation completed
Audit results	Audit support provided for audit	Continued support to achievement of key audits, such as petroleum sector audits,	Audit of emergency funding by IMF ("RCF 2")

Component and Initiative	Prior Achievements (Up to 2021)	Plan 2022 (Updated)	Actual Delivery 2022
	of IMF emergency funding and reports completed and published

Audit of petroleum revenues commenced, as expected in peace agreement | ongoing CAs, backlog FAs and special audits of emergency funding (IMF loan). Peer guidance to audits of parastatals, and states and local governments to be initiated | completed and submitted to Parliament

Planning for financial audit of statements of the years 2011 to 2014 commenced

Support to performance audit on the roads sector continued |
| Independence | Advice for board function in the draft audit act provided | Advice for revision of audit act and independence efforts | General advice to the provisions in the audit bill (submitted to Parliament in January 2023) |
| Audit capacities in general | Revised audit plan 2020-21, and annual audit plan 2021-2022 developed | Guidance and training to overall audit processes (planning, monitoring and reporting) and roll out of electronic audit tool A-SEAT | FA and CA in person trainings held

Quality control training held

Audit plan developed for 2022

Working papers customized and made available in online collaboration platform |
| Strategic management, internal governance and ICT-tools | ICT equipment (Laptops) purchased, and SAI staff trained in MS 365 | Guidance and training to operational planning, monitoring and reporting, ICT-management, use of Office 365 by all staff, internet connectivity and use of video conference in new building | Operational plan updated quarterly

60 laptops and MS 365 licenses procured

16 internet routers procured

Full time ICT advisor recruited |
| HR, training and professional development | Gender, Diversity and Inclusion analysis completed, and baseline indicator score set

HR priority support areas | Guidance to an updated SAI training and professional development plan, setting of HR-policy, and successful conduction of PESA-P trainings | Four staff undertaken IDI PESA P course

Five staff registered for CPA Uganda course and two sat for exams in December 2022. |

Component and Initiative	Prior Achievements (Up to 2021)	Plan 2022 (Updated)	Actual Delivery 2022
	agreed upon and HR policy Training plan development commenced		Training and professional development strategy developed Support provided to the development of an HR policy
Stakeholder engagement	New website developed and ready for launch NAC annual partner meeting held in 2020	Support to active use of new website, public dissemination of audit reports, and seminar with Public Accounts Committee (PAC) and other key stakeholders	Website launched and stakeholder team trained Dialogue initiated with the Public Accounts Committee
COMPONENT 4: Accelerated Peer-support Partnership - PAP-APP			
Programme level	Overall coordination of phase 1 support to nine SAIs completed, where the SAIs have mobilized long-term support based on their strategic plans Programme strategies updated as a response to the pandemic, including support to COVID-19 related audits Communication plan developed and shared Support to CREFIAF to mobilize funding for providing long-term peer support to selected SAIs Development and sharing of sucess stories by SAI Madagascar and Niger	Contribute to increased and well managed peer-to-peer support to SAIs in challenging environments: Test and revise competency framework for peer-support Plan and execute an annual experience sharing workshop among providers of support, and training of resource persons Contribute to planning of a new possible round of GCP Tier 2 Build strong competencies and share best practices for support to the most challenged SAIs in the areas of strategic change management, support coordination, gender, diversity and inclusion actions, and COVID-19 related audits Contribute to global sharing of good practices of support to highly challenged SAIs and good stories of how such SAIs strengthen their capacities and performance, in collaboration with CBC	Model hybrid event and experience sharing for key providers held, including training in PDIA Development of "PAP-APP Declaration of project governance" – discussed at INCOSAI AFROSAI-E and CREFIAF succeeded in securing funding through an agreement with the African Development Bank Peer partner agreements entered with SAI France, Gabon, Morocco and Tanzania for programme funded country projects. Active contribution to GSAI, incl selection of SAIs, mobilization of donors and technical providers Contribution to global mapping of peer support, in partnership with CBC and funded by EU

Component and Initiative	Prior Achievements (Up to 2021)	Plan 2022 (Updated)	Actual Delivery 2022
	Competency framework for peer support projects version 1 developed SAI performance indicator Gender, Diversity and Inclusion version 1 developed and piloted		GDI audit experience sharing workshop held with ECA and SAI Canada Strategic management training held for Crefiaf SAIs Gender, Diversity, Inclusion audit planning workshop held for CREFIAF SAIs
SAI Eritrea country project level support	Phase 1 support completed, including a five-year strategic plan and peer-based support led by AFROSAI-E agreed	Contribute to project coordination and strategic management training and advice, under the project leadership of AFROSAI-E	Under the project leadership of AFROSAI-E, contributed to project coordination, mobilization of new peers, and identification of areas for collaborative support with other bilateral projects. Project-supported deliverables included: • The 2021 annual performance report and 2022 operational plan • Technical needs assessments for newly established audit divisions • SAI staff participation in regional programming • Increased capacity in human resources, quality assurance, performance auditing, and IT auditing • Two performance audits completed
SAI Guinea country project level support	Phase 1 support completed, including a five-year strategic plan and support agreed with AfDB for digitalization	Depending on the country political situation, provide technical support in collaboration with CREFIAF and peer-SAI resource persons to: • Annual operational planning, monitoring and reporting	Cooperation agreement with the SAI and CREFIAF agreed for 2022-2025. SAI France, Gabon and Morocco agreed to provide peers for support Peer support provided to the SAI for strategic

Component and Initiative	Prior Achievements (Up to 2021)	Plan 2022 (Updated)	Actual Delivery 2022
	Phase 2 PAP-APP Cooperation agreement 2022-2025	• Coordination of various providers of support • An audit of a topic related to gender, diversity and inclusion	management and partner engagement Planning of audit related to gender, diversity and inclusion conducted and topic selected
SAI Niger country project level support	Phase 1 support completed, including a five-year strategic plan and support agreed with EU (amongst others) Phase 2 PAP-APP Cooperation agreement developed	Provide technical support in collaboration with CREFIAF and peer-SAI resource persons to: • Annual operational planning, monitoring and reporting. • Coordination of professional development and training by providers of support. • Audit of a topic related to gender, diversity and inclusion • Compliance audit related to covid-19	Cooperation agreement with the SAI and CREFIAF agreed for 2022-2025. SAI France and Morocco agreed to provide peers for support. Peer support provided to the SAI for an-improved Annual Performance Report 2021 and operational plan 2022 Planning of audit related to gender, diversity and inclusion conducted
SAI Sierra Leone country project level support	Phase 1 support completed, including a five-year strategic plan Phase 2 PAP-APP Cooperation agreement developed	Provide technical support in collaboration with AFROSAI-E to the SAI's monitoring and evaluation systems and practices	Monitored events around the Auditor-General's suspension and continued to engage donors on the office's independence Published a briefing on backlash from the SAI's COVID-19 audit and the suspension of the Auditor General Under the project leadership of AFROSAI-E, planned a meeting with the office's delegation to the AFROSAI-E Governing Board to discuss potential support in person Supported a review of M&E systems Agreed with AFROSAI-E that they would take lead on support and request IDI resources as needed
SAI Togo country project level support	Phase 1 support completed, including a five-year strategic plan and support	Provide technical support in collaboration with CREFIAF and peer-SAI resource persons to:	Cooperation agreement with the SAI and CREFIAF agreed for 2022-2025. SAI France, Gabon and

Component and Initiative	Prior Achievements (Up to 2021)	Plan 2022 (Updated)	Actual Delivery 2022
	ongoing (by WB amongst others) Phase 2 PAP-APP Cooperation agreement developed,	Annual operational planning, monitoring and reporting. Coordination of various providers of support. Audit of a topic related to gender, diversity and inclusion	Morocco agreed to provide peers for support Peer support provided to the SAI for an-improved Annual Performance Report 2021 and Operational Plan 2022 Training on operational plan provided Review of strategic plan into actionable implementation plan conducted Continuous coordination with different partners (EU, WB AfDB, GIZ) Gender audit planning workshop conducted; audit team established, and audit topic chosen
SAI Zimbabwe country project level support	Phase 1 support completed, including a five-year strategic plan and support agreed with UNDP	Consider contributing to a PAP-APP phase 2 project led by AFROSAI-E, depending on the need for IDI versus other available peer partners	Under the project leadership of AFROSAI-E, held a meeting with the SAI leadership and other development partners to discuss priority areas for support and opportunities for collaboration; but the potential project is currently paused awaiting SAI follow up
COMPONENT 5: Support to the Court of Accounts of Madagascar – "TANTANA project 2020-2024"			
General	Five-year cooperation agreement with SAI and funding agreed with USAID Resource persons agreements with SAI France, Morocco and Norway Planning and project launch, including	Technical and financial support to prioritized areas for peer support in the SAI's own strategic priorities and based on project document Delivered in close partnership with resource persons of SAI France, Morocco and Norway Coordination with other providers of support to the SAI and the regional Financial Tribunals	Partner coordination: Project Support Group (main financial and technical partners of the SAI) is meeting regularly and exchange information on regular basis The regional Financial Tribunals are associated with the governance of the project and have participated in training and workshops and getting the support of the

Component and Initiative	Prior Achievements (Up to 2021)	Plan 2022 (Updated)	Actual Delivery 2022
	engagement of long-term advisors Kick-off seminar and webinar for peers		project for conducting audits, communication, strategical management and gender awareness.
Audit capacities and results	On-the-job support to four COVID-19 related audits. Advice for a public policy evaluation related to water and hygiene initiated Advice for a follow-up audit of the Ministry of Education initiated	Advice for completion of CA and Performance Audits (PA) and a public policy evaluation initiated in 2021 Advice on follow up of completed audits On-the-job support to conduct and report four new audit assignments, and enhance skills of applying CA, PA, FA and public policy evaluation methodologies	Technical and financial support to the various audits. The following are published: • Gold mining • JIRAMA follow-up • Evaluation of Public Policy on Water sanitation. The following audits are to be finalized: • Rice sector • Public subventions • HR management in the Toamasina municipality The following audits have been initiated: • INSTAT financial audit • Gender equality policies • SADC financial statements
Jurisdictional controls	N/A	Complete analysis of the backlog of accounts and draft an action plan to close the gap. Complete the analysis of the procedure: identify areas for improvement	Analysis of the backlog of accounts made and action plan established, although not initiated.
Visibility and communication	Advice and logistical support for improved presentation of the annual audit report ("Rapport Publique") expected in December 21 SAI staff trained and coached on media engagement	Improve the presentation of Annual Audit Report: draft an action plan identifying the main actors, steps, calendar and deliverables Launch website and social media sites for the CdC Enable CdC to regularly publish information posts.	Action plan for enhancing the presentation and communication of the Rapport Public drafted and implemented getting more visibility for the SAI Website launched and main activities have been posted in social media.

Component and Initiative	Prior Achievements (Up to 2021)	Plan 2022 (Updated)	Actual Delivery 2022
Legal framework and independence	Initial assessment of the SAI legal framework and independence challenges	Provide an analysis of the current legal framework: identify weaknesses and areas for improvement	Legal assessment made, and proposal of upgrading the budget position of the SAI was accepted and implemented. This increases the financial autonomy for the SAI
Strategic change management	Advice on improving budgetary process Instructions & best practices circulated by the President of SAI	Provide support for budget procedures and operational planning: identify main areas for improvement and propose actions Advice for drafting the 1st annual SAI performance report Support in development of Code of Ethics	SAI issued its 1st Annual Performance Report (for 2021) SAI approved and enhanced Annual Working Plan for 2023, which is more in line with ISSAIs and best practice
Digital tools and software	SAI ICT basic-system-conception developed ICT Equipment delivered and operative	Enable SAI basic ICT tools and establish systems Deliver additional ICT equipment for the SAI and the Financial Tribunals Take first steps in ICT governance: establish a steering committee, adopt basic principles	The SAI has allocated the ICT responsible to a manager and an advisor has been engaged for the SAI. Introduction of basic ICT-governance procedures and processes have started
HR and professional development	General Gender awareness seminar delivered	Deliver gender awareness training for SAI staff. Identify main needs in Professional Training. Draft an initial Professional Plan	Training provided by the Canadian Audit and Accountability Foundation (CAAF): • raise awareness on the different dimensions of Gender inclusion, and provide the tools and techniques to carry out a Gender audit (65 participants) • equip participants with the techniques to run the gender training themselves in the future (15 participants) Increase of technical knowledge and skills through the delivery of 20 training initiatives on audit, communication, ICT and management issues (280 participants in total).

Component and Initiative	Prior Achievements (Up to 2021)	Plan 2022 (Updated)	Actual Delivery 2022
COMPONENT 6: Support to the National Audit Office of The Gambia – "Strategic Development Accelerator Project 2021-2024" (previously "NAO Gambia Constellation Project 2021-2024")			
General project management and coordination	Completed phase 1 support, including a five-year strategic plan and mobilization of partners to selected areas in need of support Established a peer project led by IDI with an agile design and a new mechanism of an advisory council Mobilized four peer-SAIs as key providers of technical support for 2021-2024	Manage and coordinate a network of peers and partners to support the SAI to deliver its strategic plan across the three focus areas of the project Deliver support in close partnership with AFROSAI-E and resource persons from the SAIs of Latvia, Kenya, UK and Sierra Leone	SAI Norway joined the project as a peer to provide targeted support for IT auditing Met with INGO members of the Advisory Council and identified potential collaborations
Foundations	Updated the SAI's Monitoring and Evaluation and Operational planning systems Critically assessed the SAI's independence challenges Initiated an independent analysis of gender, diversity, and inclusion for both the project and the SAI	Support the iteration of the organisational planning & reporting system, the strengthening of SAI independence, and progress to improve gender equality, diversity & inclusion	Collected in-depth staff feedback on operational planning process, including a wide range of ideas for future iterations which were then applied in the 2023 planning process Conducted a mid-term review of the strategic plan Developed the first organisation-wide training plan An independent gender, diversity, and inclusion (GDI) survey of all staff and a draft analysis report including recommendations for the content of a forthcoming GDI strategy, policy, and awareness campaign as well as potential gender-related audit topics
Audits	Planned and executed an audit	Support the use and customisation of audit manuals and working papers, delivery of	Improved understanding of each audit unit's

Component and Initiative	Prior Achievements (Up to 2021)	Plan 2022 (Updated)	Actual Delivery 2022
	of the COVID-19 response with reports delivered to relevant government institutions Consolidated report for Parliament expected in Q4 2021 Assessed the challenges and identified solutions for clearing the audit backlog and delivering annual reports	critical audits, and audit skills development generally	unique challenges and needs when using working papers, and adjusted the customisation support plans accordingly Tested and iterated Excel training materials and trained staff champions who have since rolled out the training to other staff themselves Tested and iterated report writing training materials and began training staff ambassadors who will next year roll out the training to other staff themselves Trained IT auditors on relevant skills to ongoing and upcoming audits Delivered critical audits on annual government accounts, COVID-19, and IT systems

Component and Initiative	Prior Achievements (Up to 2021)	Plan 2022 (Updated)	Actual Delivery 2022
Communications	Delivered the SAI's first summarised audit report and annual performance snapshot as well as radio programmes, blogs, and social media infographics Collaborated with a Gambian civil society organisation to make summarised audit reports more understandable and relevant for citizens Trained staff on planning and delivering engaging radio programmes	Support the delivery of new citizen-friendly communications products, more regular and outcome-driven engagement with stakeholders, and communication skills development generally	Launched the simplified version of the first COVID-19 audit report at a multistakeholder event that resulted in concrete follow up actions for all Published a large number of infographics, simplified reports, social media posts, radio programmes, press releases, and a video explainer for better citizen understanding of the SAI's work Ran training workshops for media and parliamentarians to understand audit reports Trained staff on media engagement and related skills
COMPONENT 7: Support to the Cour des Comptes DRC – "CdC DRC Peer Support Project 2022-2025"			
General project management and coordination	Phase 1 support completed, including a five-year strategic plan Planned a phase 2 project led by IDI, and mobilized funding and key peer SAIs to ensure quality support for the whole project period	Establish project management and coordination routines and practices with partners, to enable successful project implementation in a complex operating environment Deliver support in close partnership with resource persons from the SAIs of Hungary, Senegal, Sweden, and Tunisia	Project launched at the beginning of the year in a colourful event with some partners joining online and other on-site Mid-year assessment of the project carried -out All four peer partners fully onboard the project and working collaboratively with IDI project management team to achieve project objectives
Strategic management, internal governance, and ethics	Support to SAI operational and audit planning for 2022	Enable the SAI to develop an operational plan Enable the SAI to put in place an internal monitoring system Enable the SAI report on its performance Enable the SAI to have an updated Code of Ethics and create staff awareness	An operational plan that is linked to the SAI's Strategic Plan A monitoring system in place

Component and Initiative	Prior Achievements (Up to 2021)	Plan 2022 (Updated)	Actual Delivery 2022
		Support to change management and leadership development	Report on performance for the first nine months of 2022 Staff awareness training provided in a series of workshops Data collected as input to the development of code of ethics for the SAI in 2023 An online course on ethics delivered for SAI staff Training on management and leadership development provided and SAI teams formed for coaching to support the implementation of key strategic objectives
Compliance auditing and jurisdictional control	N/A	Training and guidance for CA methodology and manual based on ISSAIs developed On-the-job guidance for the planning of 1 compliance audit	Initial needs assessment in compliance audit carried-out
Communication and stakeholder engagement	Support to internet and videoconferencing initiated Enhanced communication and stakeholder engagement	Enable SAI internet connectivity and online videoconference system Support the SAI to conduct stakeholder engagement seminar and similar visibility and sensitization activities	Communication Unit set up Training and coaching in communication and stakeholder engagement provided leading to the SAI having its first communication strategic and operational plans First Youtube channel of the SAI with an informational clip about the SAI and it work
COMPONENT 8: The Global SAI Accountability Initiative (GSAI) Programme			
Programme management and coordination	N/A	Design programme and mobilize funding and partners Continuous engagement with SAIs on situation and support needs Continuous engagement with potential technical and financial partners on role and capabilities	Funding application submitted to the EU – agreement expected in Q1 2023 Developed overall approach and partner set-

Component and Initiative	Prior Achievements (Up to 2021)	Plan 2022 (Updated)	Actual Delivery 2022
			up for all SAIs in consultation with partners

E. Contribution to IDI Cross-Cutting Priorities

SAI Culture and Leadership

The involvement of SAI leaders is built into the design of the bilateral projects (e.g., steering committees, meetings during project visits and involvement in activities). In most of the bilateral partnerships, the peer team has regular contact with SAI leadership on strategic issues. Through the support to strategic planning, the PAP-APP teams have sought to foster a result-oriented culture in the SAIs, as well as an increased belief in change and significant improvements of SAI performance within a strategic planning period.

In Somalia and DRC a management development programme was initiated in 2022. In DRC this is technically led and partly funded by SAI Sweden, while in Somalia this is rolled out in partnership with AFROSAI-E and partly funded by the WB. The programmes spans over a year and engages managers in both theoretical and practical training.

SAI Communications and Stakeholder Engagement

Stakeholder engagement is embedded in all bilateral projects. Several SAIs conducted joint meetings with in-country donor partners in 2022, as in Somalia, Niger and Madagascar. SAI Gambia were supported to develop high level summary audit reports suitable for a wider public, in collaboration with a Gambian civil society organisation. SAI Gambia also published a wide range of citizen-friendly products including infographics, call-in radio programmes, and a video explainer, and conducted workshops with parliamentarians, CSOs, and media. In Somalia, the office has been actively engaged with the new elected parliament to brief the members of the Public Accounts Committee on the Office roles and responsibilities, key findings and recommendations in the reports and ways to enhance audit follow-up. In Madagascar, the project also supported the participation of the SAI in the annual event organised by the Treasury to promote accountability and transparency. Moreover, the President of the SAI Madagascar was awarded by the USA government as an anticorruption champion. In South Sudan, a new website has been developed and launched by the AG. Dialogue has also been initiated with the newly formed Public Accounts Committee.

Inclusiveness and Gender

Gender equality, as well as diversity and inclusion, are high on the agenda in the cooperation with most of the SAIs. In 2022, this has been addressed in the following ways:

- SAI Madagascar has organized training on gender awareness and gender audit. Moreover, it has trained interested staff to become gender trainers.
- SAI Gambia participated in an independence gender, diversity, and inclusion analysis including a staff-wide survey and recommended topics for future gender-related audits
- SAI Guinea, Niger, Togo and Madagascar have benefited from a planning workshop on Audit of a Gender, Diversity, Inclusion related topic as part of the phase 2 support by IDI and CREFIAF (and TANTANA in the case of Madagascar). All audit teams have been established and audit topics chosen. The audits will be conducted in 2023.

F. 2022 Results Achieved

The Bilateral Support has specific result frameworks agreed for the country projects and overall PAP-APP programme. The expected results below are aggregated indicators to capture the main results of bilateral support.

IDI Output Indicators

Expected Results	Indicator No.	Indicator Definition	Source	Baseline (Date)	Target / Actual	Targets and Actual Results (by calendar year)			
						2019	2020	2021	2022
Highly challenged SAIs (often in fragile situations) supported	23	Cumulative number of SAIs supported by IDI under its bilateral policy for a) strategic planning and management and mobilising coordinated support b) implementing their strategy (minimum 3 years support)	IDI Annual Performance & Accountability Reports	a) 10 b) 2 (2018)	Target	a) 11 b) 2	a) 11 b) 3	a) 11 b) 5	a) 11 b) 5
					Actual	a) 11 b) 2	a) 11 b) 4	a) 11 b) 5	a) 11 b) 5
Partnerships to strengthen support to highly challenged SAIs (often in fragile situations)	24	a) Cumulative number of providers of support with which IDI signs partnership agreement for implementing bilateral support b) Cumulative number of countries in which IDI has helped SAIs establish SAI-donor support groups/arrangements (covering e.g. policy dialogue and coordination)	IDI Annual Performance & Accountability Reports	a) 2 b) 9 (2018)	Target	a) 2 b) 9	a) 4 b) 11	a) 4 b) 11	a) 4 b) 11
					Actual	a) 3 b) 11	a) 7 b) 11	a) 10 (including resource persons) b)11	a) 17 b) 11
Effective delivery of IDI Bilateral Programmes	25	Overall conclusion of evaluations/reviews of IDI bilateral programmes (Scale: programme objectives fully / mostly / partly / not met)	Evaluation reports published on IDI websites	N/A	Target	N/A	South Sudan: partly met PAP-APP: mostly met	Somalia: mostly met	Mid-term review of NAC Strategic Change Project - South Sudan: mostly met
					Actual	N/A	South Sudan: partly met PAP-APP: partly met	Somalia: mostly met	South Sudan: Mostly met

IDI Supported SAI Capacity and Output Indicators

Expected Results	Indicator No.	Indicator Definition	Source	Baseline (Date)	Target / Actual	Targets and Actual Results (by calendar year)			
						2019	2020	2021	2022
Highly challenged SAIs disseminate audit findings	22	Cumulative number of SAIs (supported under IDIs bilateral policy) that conduct peer-supported audits and disseminate the findings (report where SAI has the mandate, otherwise shared with government and relevant stakeholders)	IDI Annual Performance & Accountability Reports	0 (2018)	Target	2	2	4	5
					Actual	1	1	3	4
Highly challenged SAIs have core strategic management systems in place	23	Cumulative number of SAIs (supported under IDI's bilateral policy) that a) finalise a new strategic plan and share with potential partners and b) use operational plans, internal reporting and issue a SAI Performance report annually	IDI Annual Performance & Accountability Reports	a) 1 b) 0 (2018)	Target	a) 2 b) 2	a) 5 b) 4	a) 10 b) 4	a) 10 b) 5
					Actual	a) 2 b) 2	a) 5 b) 2	a) 10 b) 4	a) 11 b) 4
Highly challenged SAIs strengthen their independence	24	Cumulative number of SAIs (supported under IDI's bilateral policy) that improve their legal framework	IDI Annual Performance & Accountability Reports	0 (2018)	Target	1	2	2	2
					Actual	0	0	0	1[2]

G. Risk Management

Risk management in IDI is owned at the IDI Board level. IDI's corporate and developmental risk register is regularly updated and discussed at each Board meeting. The Board approves the identification and assessment of risks, and the mitigating measures. In approving the risk register, the Board accepts the residual risks. The risk register covers the developmental, operational, reputational and natural risks that, if realised, could undermine delivery of the IDI strategic plan. Specific to IDI's bilateral support, there is a risk of disruption of progress of the supported SAI(s) in the event of change of the leadership.

H. Lessons Learned

The following new lessons were learned from bilateral support during 2022.

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[2] SAI Madagascar was supported to achieve an improved budget position. This means the budget allocation will be clearer and will make it possible with a separate discussion of its budget in Parliament and thereby sufficient financial resources.

I. Country projects Steering Committees require follow-up and active engagement by members to function well, and the expectations to overall project governance needs to be clarified among partners.

II. Professional development for auditors needs to carefully consider the candidates' ability to meet the requirements of the course. Several staff of SAIs supported bilaterally were enrolled and got extra support to complete the PESA-P programme, but several failed to be eligible for the exam and most doing the exam did not pass. A possible approach is to start professional training with a smaller group of staff.

III. Online and hybrid workshops require clear roles for handling technical tasks and good plans and preparation for handling group work especially.

IV. To make the SAIs adopt an open communication policy is a long reaching process that might be accelerated by implementing small scale actions that would contribute to increasing transparency in the short term, like website, Facebook accounts, press conferences, etc.

V. Institutionalization of key strategic management practices (annual planning, monitoring and reporting) is challenging for most SAIs, and needs continuous guidance and support to succeed.

VI. Support to roll-out of ICT tools and systems take time and adoption in an organization need to be constantly stimulated. Support to ICT-governance and change management must be integrated with support to ICT-tools and systems. It should be considered to make support to ICT infrastructure conditional on an effective governance, including clear responsibilities assigned and routines and procedures in place.

VII. Sub-standard laptops are often delivered in challenging contexts, and this is a major risk to be considered when supporting procurements of ict-hardware.

VIII. To ensure impact, SAIs need support to put in place a procedure to follow-up audit recommendations. Many SAIs are not having sufficient follow-up procedures.

IX. Long-term engagement of peers who gain SAI staff's trust and acquire context knowledge is a key success factor.

X. Being a critical friend of SAI leadership can work well. This includes to respectfully disagree with SAI leadership, if necessary, but accept that they take the ultimate decision. This approach can work in building trust between advisers and SAIs leaders in the long run.