



Mid-term Evaluation

of the Supreme Audit Institutions Strategy, Performance Measurement and Reporting Project (SPMR)

on behalf of SECO-WEMU

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Acronyms and abbreviations

AFROSAI	African Organisation of Supreme Audit Institutions
ARABOSAI	Arab Organization of Supreme Audit Institutions
ASOSAI	Asian Organisation of Supreme Audit Institutions
CREFIAP	Conseil Régional de Formation des Institutions Supérieures de Contrôle des Finances Publiques de l’Afrique Francophone sub-Saharienne
EUROSAI	European Organisation of Supreme Audit Institutions
GCP	Global Call for Proposals
GSAI	Global SAI Accountability Initiative
IDC	INTOSAI Donor Cooperation
IDI	INTOSAI Development Initiative
INTOSAI	International Organization of Supreme Audit Institutions
OBS	Open Budget Survey
OLACEFS	Organization of Latin American and Caribbean Supreme Audit Institutions
PAP-APP	Accelerated Peer-Support Partnership
PEFA	Public Expenditure and Financial Accountability assessment
PFM	Public Financial Management
PMF	Performance Measurement Framework
SAI	Supreme Audit Institution
SAIs	Supreme Audit Institutions
SECO	Swiss State Secretariat for Economic Affairs
SPMR	Strategy, Performance Measurement and Reporting Project
TA	Technical Assistance
ToT	Training of trainers
ZHAW	Zurich University of Applied Sciences

Acknowledgements

Identification and measurement of the results achieved by a development assistance intervention, such as the Supreme Audit Institutions Strategy, Performance Measurement and Reporting Project (SPMR), generally requires an in-depth understanding of the intervention, its logic and purported mechanism to induce the expected outcomes as well as a careful reconstruction of the implementation activities. All these elements could not have been covered with the necessary attention to detail in the present report without the valuable support of Natalie Bertsch, project manager at SECO Macroeconomic Support Division, as well as Dafina Dimitrova and Laurent Grosse-Kozlowski from the INTOSAI Development Initiative (IDI) Well-Governed SAIs work stream, who crucially facilitated execution of this mid-term evaluation and access to information.

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Executive summary

Governments and citizens around the globe can benefit from well-positioned and strategically managed Supreme Audit Institutions (SAIs) who strive for making a difference to the lives of citizens. Against this background and the observation that many SAIs in developing countries were lacking capacities to strategically plan, monitor and report on performance, the macroeconomic support division of the Swiss State Secretariat for Economic Affairs (SECO-WEMU) decided to support the INOTOSAI Development Initiative (IDI) in the design, piloting and delivery of the Strategy, Performance Measurement and Reporting project (SPMR).

Piloting and implementation of SPMR started in 2018. SPMR aims at strengthening strategic management of various SAIs in developing countries around the globe throughout a strategy cycle. In essence the intervention aims at introducing the participating SAIs to the strategy process outlined in IDI's SAI strategic management handbook, helping them in rigorously applying it and adjusting or enhancing their current strategic management processes and documents accordingly. Therefore, SAIs receive different trainings and peer support and undergo a SAI Performance Measurement Framework (PMF) assessment both at the beginning and end of the program to become aware of their position.

This mid-term review evaluates the interventions' design as well as the heretofore conducted implementation activities based on the OECD DAC criteria. Based on the evaluation procedures building on the review of program progress reports and participants' training course evaluations as well as focus group interviews, the SPMR program and its sequential training courses are deemed both effective and efficient inputs that crucially support and enable the participating SAIs to develop comprehensive strategy and implementation plans as well as frameworks for monitoring and reporting strategy implementation and performance.

At the time of inception, SPMR was and continues to be highly relevant for civil society and other actors in international development cooperation, as sound SAI strategic management facilitates delivery of public value and identification of development priorities. Practical relevance of SPMR is demonstrated by the large number of participating SAIs that is forty percent above the initial expectation and now amounts to 50 (those eight SAIs that joined for the second round included).

The program is coherent and well aligned to IDI's "Well-Governed SAIs" work stream and existing synergies seem to be consequently harnessed. However, further synergies exist beyond the "Well-Governed SAI" work stream and the program could be a valuable complement to the 2021-2025 Accelerated Peer-Support Partnership (PAP-APP) program.

Delivery of SPMR was effective and attainment of SAI organizational level outputs is relatively high, although the implementation of the program was facing major challenges due to the Covid-19 pandemic. However, not all participating SAIs succeeded in getting their draft strategic and operational plan approved due to lack of top management support and/or political issues. On individual level, SAI staff that attended the training reportedly achieved the courses' objectives to a high degree. In addition, anecdotal evidence as well as data from the 2021 realization of the Open Budget Survey indicate that strategies developed under the SPMR program started to gain traction.

SPMR is considered highly efficient in view of the funding provided and the number of SAIs reached. The design of the intervention and the use of resource persons that provide peer support and act as coaches crucially contributes to a cost-efficient delivery.

The design of SPMR ensures sustainability of knowledge and know-how in the region beyond the completion of the program. The use of resource persons provides not only individuals with exciting prospects for personal development and becoming experts, but also benefits the regions in the sense that they become less dependent on foreign experts.

In view of a second round of SPMR and follow-up work, this evaluation recommends to:

- i. Consider amending course material to touch more intensively on pervasive issues of SAI management that require a strategic take (i.e., communication and results dissemination and ethics management) and focus on respective strategy side products;
- ii. Actively use milestones in SPMR implementation as opportunity to (re-)integrate top-management and/or key decision-makers in the process to maintain buy-in and/or create political space for reform;
- iii. Harness opportunities to align the SPMR initiative with INTOSAI's Global Call for Proposals and to the PAP-APP;
- iv. Adhere to the recently updated selection criteria and focus on SAIs whose strategy cycle matches the timeline of SPMR;
- v. Evaluate options for the use of blended learning to harness the advantages of both online and face-to-face trainings.

1. Introduction

In pursuit of their mandates and by providing external scrutiny, Supreme audit institutions (SAIs) crucially facilitate legislative oversight of government institutions and accountability towards citizens and taxpayers. With their work, SAIs are considered to create value for the public - for example by reducing corruption, increasing efficiency and effectiveness of government spending and public policies, as well as by contributing to transparency and accountability with their audit reports¹.

In this regard, the framework of professional pronouncements of the International Organization of Supreme Audit Institutions (INTOSAI) highlights that SAIs should direct their work and operations towards making a difference to the lives of citizens. Therefore, following INTOSAI-P 12, SAIs should safeguard independence; execute their work in a way that fosters public accountability and corrective action; demonstrate relevance and responsiveness; and act as model organisation². Accommodating all these aspirations in mandate execution and operational activities demands a strategic approach and might be challenging, especially for SAIs operating in challenging contexts such as developing countries.

However, as identified in the 2017 SAI Global Stocktaking Report, most SAIs in developing countries have limited strategic management capacities. Strategic plans of SAIs were found to be detached from annual and operational plans and to be insufficiently informed by evidence and needs³. Additionally, the implementation of strategic plans and SAI performance is often not systematically monitored and reported.

Against this background, the macroeconomic support division of the Swiss State Secretariat for Economic Affairs (SECO-WEMU) decided to support the INOTOSAI Development Initiative (IDI) in the design, piloting and delivery of the Strategy, Performance Measurement and Reporting project (SPMR). SPMR aims at strengthening SAIs strategic planning, performance monitoring and reporting capacities through a series of interventions that follow the natural sequence of a strategy lifecycle. The interventions included trainings in strategic and operational planning as well as strategy implementation and reporting thereon. In addition, the SAIs received direct assistance in drafting strategic and operational plans through a dedicated advisor. While IDI started conceptualization and design of SPMR in 2016, SECO-WEMU started its support in 2018. Under SECO-WEMU's support SPMR was refined, piloted and rolled-out globally.

This evaluation report takes stock of the heretofore conducted implementation activities and reviews the programs' design and delivery to harness potential for learning in view of the second round of the program. It draws evaluation conclusions based on the DAC-criteria and provides recommendations for the refinement of the program.

¹ Cordery and Hay (2019)

² See INTOSAI-P 12 (ISSAI 12)

³ IDI (2017); SECO-WEMU (2018)

2. Purpose and objectives of the evaluation

The main objective of this mid-term evaluation is to facilitate learning from the heretofore acquired experience from implementing the SPMR program. For this purpose, different views and experiences are collected through semi-structured interviews with recipients as well as implementation partners of the program. The list of interviewees and relevant stakeholders is disclosed in [Table 6](#) in the Annex.

Evaluation criteria

This mid-term review builds on the evaluation criteria defined by the Network on Development Evaluation (EvalNet) of the Organisation for Economic Co-operation and Development (OECD) Development Assistance Committee (DAC) and its quality standards⁴. Hence, this evaluation focuses on the relevance, coherence, effectiveness, efficiency, and sustainability of SPMR and the hitherto conducted implementation activities through IDI and its network partners. This mid-term review does not evaluate the program's impact since the intervention is still ongoing and the impact of improved SAI strategic management might not have yet (fully) materialized.⁵

Evaluation methods

To advance to an evaluation opinion on the above-stated OECD-DAC dimensions, the present mid-term review reconstructs the program's intervention logic (see section 3) and its trajectory through the review of key documents such as progress reports and the interventions' training material. In addition, it zooms into four country cases that were selected in close coordination between SECO, IDI and the evaluator (ZHAW). Since the mid-term evaluation's primary objective is learning, the selection of the country cases was informed by IDI's case knowledge and orientated mainly on the expected opportunities for learning as well as IDI's and SECO's interests in getting more insights. Therefore, SECO's general geographic focus (i.e., priority countries) as well as the progress of the participating SAIs in the SPMR program was considered in the selection. SAIs that just started their participation in the program were considered to provide only limited learning opportunities and are therefore not sampled. IDI made a proposal for the case selection based on these considerations, which was then reviewed and revised by the evaluator.

In addition, the country case selection was driven by the consideration to have variation on the participating SAIs' strategic management capacity at the start of the SPMR, their geographic distribution, their auditing system⁶, as well as the modality and scope of support (i.e., whether a support visit / field work was conducted during the course of SPMR implementation). [Table 1](#) provides an overview of the four selected cases and their characteristics regarding the just-mentioned selection criteria.

⁴ See OECD, 2010

⁵ See ToRs

⁶ Depending on a country's legislative framework and governance system, SAIs' mandates and work varies, but could be broadly classified according to three different types (see: Stapenhurst and Titworth, 2002). Under the so-called **Westminster model** of SAIs (sometimes also referred to as parliamentary or Anglo-Saxon model) audit work is typically directed towards facilitating parliamentary oversight. Westminster model SAIs are often led by an Auditor General. The **Court model** (also known as judicial or Napoleonic model) is characterized by judicial authority and a focus on compliance audit. **Board or Collegiate model** SAIs are similar to Westminster model SAIs, but not led by a single Auditor General and rather by a governing board.

Table 1: Characteristics and selection of country cases

SAI	Strategic management capacity at start of SPMR	INTOSAI regional body membership	Auditing system / SAI model	Support modality	Scope of support
Cameroon	Low	CREFIAF	Court / Judicial	IDI adviser	Field work and remote
Georgia	Moderate	EUROSAI	Westminster	Resource person	Remote
Ghana	Low	AFROSAI-E	Westminster	IDI adviser	Remote
Indonesia	Strong	ASOSAI	Board / Collegiate Model	IDI adviser	Remote

The selected four countries are cases that joined the program from its outset and who have already undergone the whole program (except the repeat SAI PMF assessment) – therefore denoting most likely cases for harnessing learnings. The focus on these countries’ SAIs, however, does not mean that their individual progress is being evaluated. Rather, the country cases serve as focus group to collect experiences and feedback on the implementation activities and identify room for refinement.

The final evaluation conclusion (see section 5) is derived based on the assessment grid (see [Table 8](#) in the Annex). Therein, the evaluation criteria and questions are linked with indicators.

3. Description of the development intervention

The intervention supports SAIs in strengthening strategic management capacities through a holistic approach that largely orientates on the IDI strategic management handbook. The strategic management handbook was developed by IDI staff and has undergone a quality review procedure during a workshop held from 30 July to 3 August 2018 in Oslo⁷. Mainly, the intervention aims at introducing the participating SAIs to the strategy process outlined in the handbook, helping them in rigorously applying it and adjusting or enhancing their current strategic management processes accordingly.

The whole intervention consists of four distinct phases that follow the natural sequence of a strategy lifecycle. Figure 1 illustrates the sequence of the intervention and summarizes the intervention logic including the envisaged outputs and expected outcomes.

Figure 1: Intervention logic

Intervention Phase	Inputs	Outputs	Expected outcomes
<i>Assessment</i>	<ul style="list-style-type: none"> - SAI PMF methodology training - remote assistance and validation of assessment 	Completed SAI PMF assessment (incl. stakeholder analysis)	Increased awareness on institutional capacities and strategic issues
<i>Strategy formulation</i>	<ul style="list-style-type: none"> - Onsite and/or online SPMR training - Feedback on course assignments - Coaching and assistance in the development of a strategic plan 	Strategic plan (incl. performance indicators)	Improved strategic management process and practice
<i>Strategy implementation</i>	<ul style="list-style-type: none"> - Onsite or online SPMR training - Feedback on course assignments - Coaching and assistance in development of operational plan, monitoring framework and reporting procedures 	Operational plan Annual reports with information on SAI performance	Evidence-based and transparent measurement, monitoring and reporting on performance
<i>Review</i>	<ul style="list-style-type: none"> - Remote assistance and validation of repeated SAI PMF assessment 	Completed repeat SAI PMF assessment	Awareness on SAI achievements and provision of public value over the past strategic management cycle

⁷ SECO-WEMU delegated ZHAW senior expert Kurt Grüter (former Director of the Swiss Federal Audit Office) to the workshop for backstopping. The topic has been discussed between IDI and SECO and agreed that the short-term nature of the backstopping provided no conflict of interest in ZAHW conduction the external mid-term evaluation. To ensure independence of this external evaluation, ZHAW did not involve Kurt Grüter in conducting the present evaluation,

Phase 1: Assessment

During the first phase, SAIs are introduced to INTOSAI's SAI Performance Measurement Framework (PMF) and its application within a 5-day basic training, which was held in presence or online depending on the pandemic situation. Generally, the SAI PMF helps SAIs to assess their current institutional, organizational and professional capacities as well as their current delivery of value and benefits to society⁸.

In the context of SPMR, the exercise of conducting SAI PMF via self-assessment provides an entry point for the SAIs participating in the SPMR program and their dedicated team to reflect on the current conditions and to benchmark against the good practice baseline that is inherent in the scoring logic of SAI PMF⁹. Generally, the SAI PMF methodology recommends to conduct an independent review that checks for correct application of the methodology and evaluates validity and objectivity of the results. In the case of SPMR, the independent review is conducted predominantly by external experts who are not involved in SPMR. In some cases (approx. 30%) IDI staff, that is not part of the SPMR core team and was not advising the SAI PMF assessment team, served as independent reviewers.

In addition to the SAI PMF methodology training, the first phase of the intervention comprised a second workshop on the review of the SAI PMF report. Therein IDI provided guidance to improve and complete the assessment as well as an introduction to stakeholder analysis. With the completion of the SAI PMF assessment and the stakeholder analysis SAIs gain awareness on their capacities (strengths and weaknesses) and stakeholder environment (opportunities and threads).

Phase 2: Strategy Formulation

In a second phase, SAIs are taken together for an offsite or online training (depending on the pandemic situation) in which the delegated individuals receive input on strategic planning and strategy formulation following the approach sketched in the strategic management handbook. The main premise of the approach is that SAIs should strategize and plan for the realization of outcome targets contributing to the quality of the public sector environment and/or PFM system performance (e.g., effective parliamentary oversight) that downstream create societal impact (e.g., public sector transparency, accountability, and integrity).

Following this premise, SAIs are encouraged to start with defining outcome targets in consideration of their SAI PMF and stakeholder assessment results as well as in view of the strategic issues identified through a SWOT (strengths, weaknesses, opportunities, and threats) analysis. Then, following backward induction, the defined outcome targets are linked with required performance outputs (e.g., timely and high-quality audit reports) as well as the necessary professional, organizational or institutional capacities and resources (e.g., audit planning processes and work procedures) so that a comprehensive results framework including measurable indicators is constructed.

The main objective of the strategic planning workshop was to introduce the participants to the handbook's strategizing approach and enable them to apply it through examples, exercises and discussions. Based on this input, SAIs drafted a strategic plan. In this process they received advice and assistance either from IDI staff or a dedicated resource person. The main output from this intervention phase is the development or updating of a strategic plan and its approval/adoption.

Phase 3: Strategy implementation

In a third phase, SAI staff gets trained in operational planning as well as implementation and reporting within two thereon dedicated courses. In the 'operational planning' course, participants learn on how to translate the strategy into the SAI's annual operational plan by identifying and budgeting for the necessary inputs / resources. The course introduces techniques for human resource and financial planning.

⁸ See: INTOSAI (2016)

⁹ In the case of Guatemala, the SAI PMF assessment was not conducted in self-assessment, but rather by a team of external consultants due to prior agreement with IADB. However, the conduct of the SAI PMF assessment was coordinated with IDI (see 2019 January-June SPMR implementation report).

In the 'implementation and reporting' course participants learn how to track the implementation of a strategic plan and on how to monitor resource use, risks, performance, and results. The course includes good practices in internal and external reporting as well as risk management.

The main outputs of this intervention phase are annual operational plans as well as SAIs' reporting on their own performance.

Phase 4: Review

At the end of the program, SAIs conduct a repeat SAI PMF assessment to capture the progress achieved in the implementation of their strategic plans and to get input for the development of the next strategy. At the same time, the repeat SAI PMF assessment facilitates program evaluation at the end of SPMR.

4. Findings

In this section, the results from the evaluative procedures following the assessment grid (see [Table 8](#) in the Annex 3: Assessment grid) and the DAC dimensions are presented.

4.1 RELEVANCE

Relevance of SPMR grounds in the observation that in developing countries only 28% of the SAIs had implemented a comprehensive strategic planning cycle including monitoring and reporting on performance, following the 2017 INTOSAI Global Survey¹⁰. In addition, other global stock-taking reports such as the bi-annual Open Budget Survey (OBS) or the Public Expenditure and Financial Accountability (PEFA) 2020 report¹¹ demonstrate potential for improving capacity of the external audit function and their mandate execution.

IDI's SPMR initiative responds to this development need through strengthening SAIs' strategizing, planning as well as performance monitoring and reporting processes (see section 2 that covers the intervention logic), which provide the preconditions for the delivery of wide-ranging external scrutiny and SAI public value. SPMR directly addresses the need for strengthening strategic management capacities of SAIs holistically and indirectly (on the impact dimension) aims at contributing to better-performing SAIs. SPMR is thus considered relevant not only for the participating SAIs, but also for wider circle of stakeholders including civil society and other actors in the international development cooperation, whose parallel or future activities might benefit from the cross-cutting fundament that is provided through strategically managed SAIs.

Interviewees commonly considered their organizations participation very beneficial and expressed that they would join again. This underpins the practical relevance of the SPMR program. Relevance is also demonstrated by the large number of participating SAIs, that is above the initial target of 30. As of June 2022, there are 50 SAIs participating in the program of which 8 newly onboarded for the second round.

However, the program was not of immediate (short-term) relevance for all participating SAIs, as some were in the midst of implementing their current strategy when they joined and were not up to developing a new plan. For instance, the SAI of Indonesia (i.e., the Badan Pemeriksa Keuangan) developed their strategic plan at the very beginning of their participation in SPMR and used the program rather as an ex-post benchmarking exercise to identify alignment of the current strategy to good practice. SAIs whose strategic cycle coincided in time with the timeline of the SPMR program could reportedly take out most from their participation as they could in parallel proceed with drafting strategic planning and strategy implementation documents and thereby transfer learnings from the SPMR trainings directly to practice.

Since the program has a global scope and the ambition to serve as many SAIs as possible, there is a trade-off between scalability and customizability as well as short-term relevance. Arguably it is impossible to match the implementation timeline to the strategy cycle of every individual SAI.

However, whether short- or mid-term, the intervention was relevant for all participating SAIs. Selection of SAIs and the respective mechanism (reflection with INTOSAI regional bodies and consideration of IDI's own experience and case knowledge) ascertained that SAIs were considered for which the intervention is relevant.

¹⁰ IDI (2017)

¹¹ Global average of PEFA scores in external audit (PI-30) and legislative scrutiny of audit reports (PI-31) corresponds a C-score (PEFA, 2022)

4.2 COHERENCE

Strategic management has the character of a cross-cutting function in an organization that provides a basic fundament for the execution of organizational activities. Therefore, SPMR is likely to complement other development partners' bilateral assistance in strengthening institutional, organizational, and professional capacities. SPMR is also well aligned to existing programs within IDI and links to its "Well-Governed SAIs" work stream. Existing synergies, as present with the SAI PMF assessment, are harnessed. SAI PMF and SPMR mutually reinforce each other. Application of SAI PMF in the context of SPMR on one hand informs participating SAIs about their institutional, organizational and professional strengths and weaknesses and serves as basis for the identification of strategic issues. On the other hand, SAI PMF as a stand-alone program and diagnostic framework benefits from proliferation and, associated therewith, the collection of further data.

Internally, IDI fostered coherence to other activities when it re-designed its "Well-Governed SAIs" work stream in 2020 and launched four new initiatives that are complementary to SPMR and focus on ICT-Governance; Risk and Crisis Management; Human Resources, Ethics and Gender; and Leadership masterclasses¹².

SPMR created positive spillovers for the Accelerated Peer-Support Partnership (PAP-APP) program, which was established jointly by IDI, AFROSAI-E and CREFIAF and is under the lead of IDI's bilateral support work stream. The PAP-APP program aims at empowering SAIs to identify development needs through strategic planning and to help them establishing long-term capacity development support relationships¹³. According to IDI, the PAP-APP program was informed by the SPMR methodology, but adjusted to serve SAIs with limited capacity.

The Global Call for Proposals (GCP) of the INTOSAI Donor Cooperation (IDC), through which SAIs and INTOSAI bodies can submit funding proposals for capacity development, is not (yet) explicitly aligned to SPMR. The GCP classifies funding applicants in two tiers, whereby SAIs from fragile states or operating in a challenging context are deemed to the second tier¹⁴. In the period 2018-2020 second tier SAIs could benefit from the Global SAI Accountability Initiative (GSAI), which likewise supported the SAIs in developing new or updating existing strategic and operational plans¹⁵. According to IDI, neither IDC nor IDI itself had the intention to link the GCP and/or GSAI with SPMR. The GSAI (i.e., the second round that was launched in 2021) as well as the GCP might benefit from the strategic management process provided within SPMR and the SAI strategic management handbook. Applying elements of SPMR would allow SAIs to identify and prioritize their needs prior to responding to the GCP and possibly help in leveling-up the quality of the capacity development funding proposals received within the GCP.

4.3 EFFECTIVENESS

Although implementation of SPMR was facing major challenges due to the Covid-19 pandemic, IDI succeeded in securing effective delivery of the intervention. IDI recognized Covid-19 related development risks early, proceeded with viable alternative solutions and quickly adjusted to the situation by adjusting the coursework for eLearning. Major output-level results were accomplished by the participating SAIs and their staff, who participated in the training courses, reportedly achieved the course objectives.

Output-level results

During the first phase of SPMR (June 2018 – December 2021), different output-level results were realized by IDI and the participating SAIs.

Most and foremost, IDI finalized and published the SPMR Handbook in Arabic, English, French and

¹² IDI (2020, page 16)

¹³ See: <https://www.idi.no/bilateral-support/pap-app>

¹⁴ See: <https://intosaidonor.org/outreach/global-call-for-proposal-funding-sources/>

¹⁵ See: <https://intosaidonor.org/outreach/global-call-for-proposal-funding-sources/targeted-support/>

Spanish on its website. As per June 10th, 2022, the document was downloaded 9'615 times, whereby the English version accounts for 75.8% of all downloads¹⁶ The number of downloads on one hand demonstrates the significant interest in the product and thereby substantiates its relevance and timeliness. On the other hand, it proves that the document is actually used in practice. In addition, IDI produced two guidance notes on COVID-19 implications and long-term responses for SAI strategic management.

On SAI organizational level, SPMR has yet resulted in the development of the following outputs (see Table 2, sampled country cases highlighted in red font). A more detailed breakdown of SAI organizational level outputs per region is provided in Table 7 in the Annex 3: Detailed breakdown of SAI outputs.

Table 2: SAI outputs as of yearend 2021

Intervention Phase	Output	Countries	Count
Assessment	Completed SAI PMF assessment	Bangladesh, CAR, Chad, Honduras, Iraq, Libya, Mozambique, Palestine [a] Cameroon, Comoros, Côte d'Ivoire, eSwatini, Ghana, Kazakhstan, Kuwait, Maldives, Mongolia, Morocco, Oman, Pakistan, Peru Syria, Thailand, UAE [b]	24
	Reviewed SAI PMF assessment	Azerbaijan, Bhutan, Botswana, El Salvador, Ecuador, Indonesia, Kenya, Kyrgyzstan, Malaysia, Myanmar, Paraguay, Philippines, Serbia, Tunisia. [c]	14
Strategy Formulation	Draft Strategic Plan	Serbia, Bulgaria, Botswana, Chad, Mongolia, UAE	6
	Finalized Strategic Plan	Côte d'Ivoire, Peru, Kyrgyzsran	3
	Approved Strategic Plan	Azerbaijan, Bangladesh, Bhutan, Cameroon, Cap Vert, Costa Rica, Ecuador, eSwatini, Georgia, Ghana, Guatemala, Honduras, Indonesia, Kenya Kazakhstan, Malaysia, Maldives, Paraguay	18
Strategy Implementation	Draft Operational Plan	Cameroon, Indonesia, Malaysia, Maldives, Paraguay, Comorros	6
	Approved Operational Plan	Serbia, Georgia, Bulgaria, Azerbaijan, Kazakhstan, Honduras, Bhutan, eSwatini, Cap Vert, Costa Rica, Ecuador, Ghana, Bangladesh, Peru, Guatemala	14

[a] Draft stage

(Based on implementation report July-December 2021)

[b] In review

[c] Georgia, Cape Verde, Guatemala, Costa Rica, Aruba, St. Lucia completed the SAI PMF assessment before participation in SPMR.

As of yearend 2021, 25 SAIs of the originally 43 SAIs within the program have succeeded in developing a draft strategic plan. In relation to the overall number of participating SAIs excluding those from the ARABOSAI region that started later as well as Mozambique (which withdrew) and El Salvador (which suspended participation), 75% succeeded in drafting a strategy (25 out of 33). Of these 25 SAIs 18 already adopted their strategy.

In total 20 SAIs had yet finalized their draft operational plan and 14 of them already approved it. Some SAIs, however, have already finalized their operational plan, but not their strategy (e.g., Bulgaria, Serbia). Getting approval for adoption of the strategic plan from SAI top-management is reported to have been a critical issue and source of delay¹⁷. Progress of SAIs who nominated teams for participation

¹⁶ Arabic 5.6% (541); English 75.8% (7'291); French 7.1% (683); Spanish 11.4% (1'100).

¹⁷ E.g., in Botswana, where the auditor general is a government minister, the strategic plan has not yet been approved.

in the SPMR trainings that included senior-level staff or that reported directly to top management was less disrupted.

On individual level, SPMR trained a substantial number of SAI staff. Until yearend 2021 the cumulative number of participants in SPMR trainings amounts to 685. Table 3 summarizes the number of SAI staff trained per year and the female participation rate in SPMR trainings.

Table 3: Number of SAI staff trained and female participation rates

2019			2020			2021		
Target	Actual	Diff	Target	Actual	Diff	Target	Actual	Diff
70	79	+12%	119	239	+100%	270	367	+36%
(44% female)	(47% female)	+2%	(44% female)	(54% female)	+10%	(44% female)	(50% female)	+6%

(Compiled from IDI Performance and Accountability Report 2021)

Throughout the last three years of SPMR implementation, number of participants in SPMR trainings and female participation rate was above the target. The share of female participants was more or less balanced.

Design and delivery arrangements

By its design, the program set-up entails several measures (steering committee, progress reporting, SAI PMF assessments) to monitor progress and achievement of the results. This crucially safeguards effectiveness and efficiency (see section 4.4), since unintended deviations from planned progress could be recognized early.

The outbreak of the COVID-19 pandemic and the preventative measures and restrictions did not allow for face-to-face delivery of the trainings. In relatively short time, IDI adjusted the intervention for remote delivery via eLearning. To assess whether the input provided by IDI within the on- and offline trainings provides an effective intervention to enable SAIs to draft comprehensive strategic and operational plans, the course material was reviewed. Generally, the eLearning course material is well-structured and didactically well designed (accessibility, transparent and clear objectives; balanced asynchronous-synchronous mix).

One of the key factors of the intervention’s effectiveness is that the right individuals participate in the trainings. For instance, should the participating individuals be in a function that is actually involved in strategic and/or operational planning, and fulfill the language requirements of the training. Generally, the selection of the individual participants of the training is made based on the nomination of the SAIs. However, to ensure that staff with relevant positions attends the trainings, IDI reviews the nominations.

Depending on the SAIs organizational structure, strategic planning is allocated differently. Therefore, there is heterogeneity in the composition of the teams that are delegated to SPMR trainings by the participating SAIs. Some teams (e.g., Georgia) are composed mainly of management support staff (i.e., working in strategic analysis team). Other participating SAIs delegated staff from different departments and sometimes sent different persons to different trainings. For individuals who only attend some courses of SPMR and not the whole training series, it might be harder to get the comprehensive picture and internalize the holistic strategic mindset that is conveyed. However, IDI tried to integrate a short summary of previous phases and courses at the beginning of each course to avoid possible knowledge gaps.

Achievement of course objectives

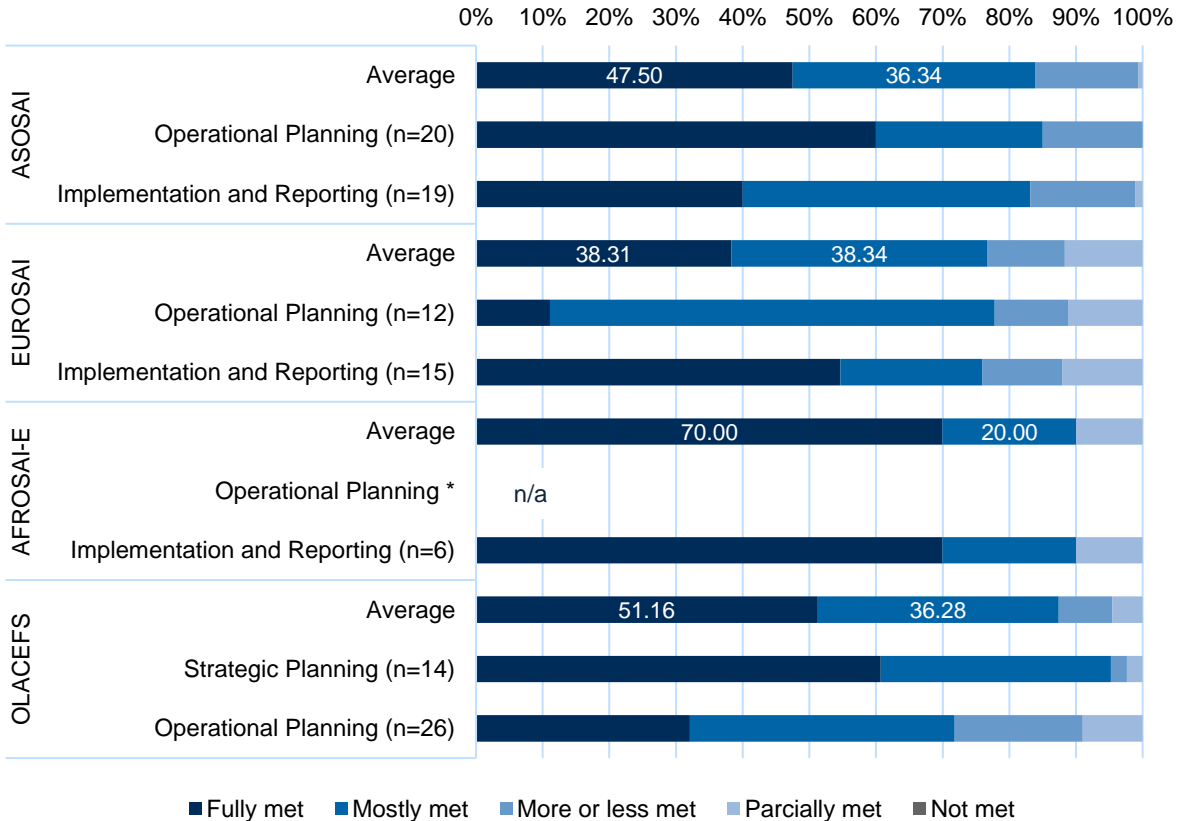
Effectiveness of the delivery of the trainings can be assessed through the participants’ self-reported achievement of course objectives, which is readily available in the course feedback that IDI collected. In the course feedback participants were asked to rate how far they have met the individual objectives of each module. Although participants’ own rating might be subject to response bias (e.g.: acquiescence

/ social desirability), it provides an indication on whether the trainings and their implementation were effective in delivering the intended input and enabling the participants to draft SPMR outputs.

IDI collected feedback for all delivered trainings. In case of face-to-face trainings, participant feedback was collected in paper form, whereas in online trainings the course evaluation was done via an online survey. Upon request, the course feedback of the face-to-face trainings was not available, which is why the following evaluative procedures focus on the trainings delivered online.

Overall, the participant course feedback indicates a high degree of achievement of course objectives, as summarized in Figure 2. For all delivered trainings (for which data is available) the share of participants, that considered to have at least “more or less met” the objectives, is above 75 percent. However, the share of participants that reported to have substantively achieved the objectives and considered to have at least mostly met the objectives (the two darker blue shades in the bar chart) as well as the share of participants that reported to have fully met the objectives (dark blue) varies between the different courses of the SPMR program and between the regions.

Figure 2: Perceived achievement of course objectives per region



Note: This figure summarizes the participants’ self-reported degree of achievement of the course objectives per region and SPMR course as well as on average in the aggregate of all modules. Participant course evaluations of the ‘Implementation and Reporting’ course delivered to the AFROSAI-E region and of the ‘Implementation and Reporting’ course delivered to the OLACEFS region were not available.

On average across all eight modules (weighted equally) within the ‘Operational Planning’ and the ‘Implementation and Reporting’ course, the course objectives were mostly or fully met by 83.84% and 76.65% of participants in the ASOSAI and EUROSAI region, respectively. The average share of participants fully or mostly achieving the objectives is comparable in size in the AFROSAI-E (90%) and OLACEFS (87%) region.

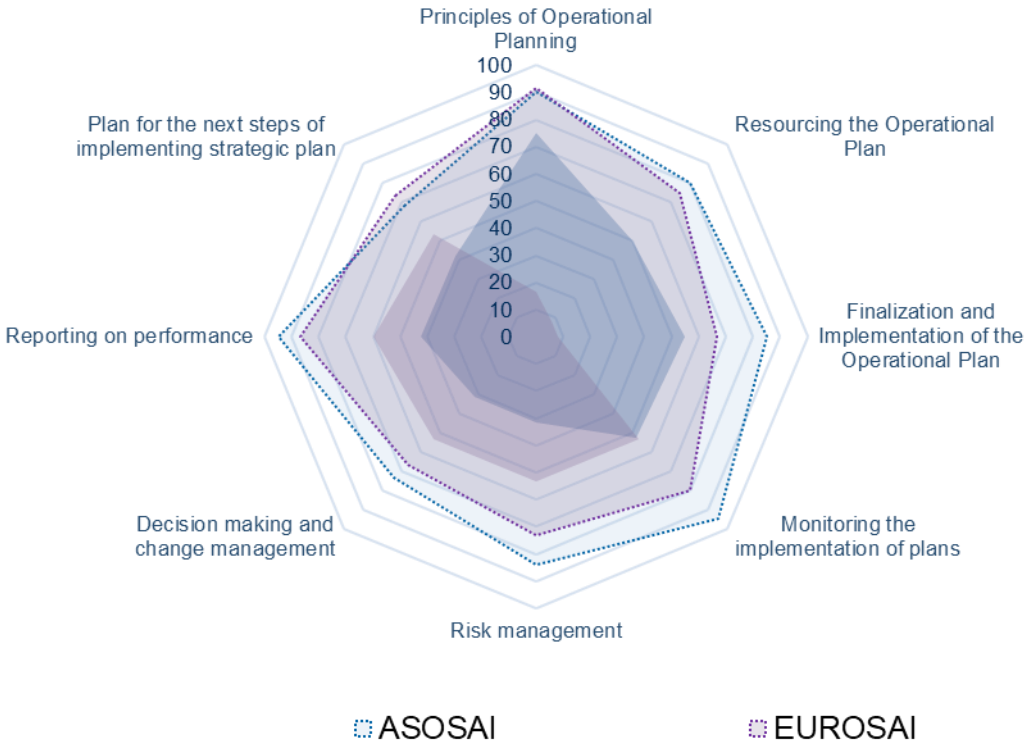
The six course objectives of the ‘Strategic Planning’ course delivered to the OLACEFS region were on average met mostly or fully by 95.23% of the participants. This high rate might speak in favor of the general design of the ‘Strategic Planning’ course, the particular implementation and/or relate to the

recipients' expectations, attitudes and abilities to process the trainings' content. However, interview partners from the selected country cases independently from each other commonly reported having appreciated the 'Strategic Planning' course and that they benefited substantively, although they deemed it quite demanding.

Notably, the share of participants, that conceived themselves to have fully met the learning objectives, is considerably higher in the EUROSAL cohort for the modules of the 'Implementation and Reporting' course compared to the ASOSAL cohort. For the modules within the 'Operational Planning' course, only few participants of the EUROSAL Cohort considered to have fully achieved the objectives (avg. 11.1%), whereas here, the perceived achievement of the objectives is higher in the ASOSAL cohort (avg. 60%).

Figure 3 breaks down the share of participants (in %) in the ASOSAL (coloured blue) and EUROSAL (colored violet) cohort that reported to have substantively met the eLearning courses' module objectives (i.e., indicated in the feedback form either to have "mostly met" or "fully met" the objectives) per module. The inner dark-colored areas represent the share of participants that reported to have "fully met" the eLearning modules' objectives, whereas the outer light-colored areas represent the cumulative share of those who consider having substantively met the objectives.

Figure 3: Breakdown of perceived achievement of course objectives per module



Note: This figure summarizes the share of participants (in %) in the ASOSAL and EUROSAL cohort that reported to have substantively met the 'Operational Planning' and 'Implementation and Reporting' course objectives based on IDI's course feedback forms. The trainings delivered to the OLACEFS and AFROSAL-E region are not included in the comparison for data availability reasons.

This difference between the ASOSAL and EUROSAL cohort in perceived achievement of course objectives could relate to several factors such as differences in culture, previous capacities of participants, institutional context and/or the delivery of the training (timing, quality of group discussions, unforeseen/unexpected events). Therefore, the underlying reason(s) can be hardly identified. However, as evidenced in the course feedback forms and the therein provided qualitative responses, some participants highlighted that it was highly challenging for them to accommodate the workload of the training along their normal work duties. Others mentioned that they had to deal with an unforeseen medical leave of the lead team member. Hence, this observed difference is likely to relate to these

factors.

First signs of increased performance and impact

Some SAIs, for example the State Audit Office of Georgia, report to have successfully achieved most of their strategic goals. The State Audit Office of Georgia used their participation in SPMR for updating their 2018-2022 strategic plan. One of the goals of their strategic plan was to enhance independence and increasing the mandate. They reportedly succeeded in upgrading their organic law and in increasing their mandate to audit of tax revenues. This anecdote demonstrates that the individual SAIs' outputs and outcomes from their participation in SPMR can translate into increased SAI public value.

Regarding SPMR's contribution to SAI public value, the results framework inter alia suggests assessing the share of SAIs providing adequate budget oversight. New data from the 2021 Open Budget Survey (OBS) (released in June 2022) indicates that most of the SAIs participating in SPMR that had finalized their strategic plan by the end of 2020¹⁸ and that are captured in the OBS could increase their score in survey items related to audit coverage compared to the 2019 OBS (i.e., Azerbaijan, Kyrgyzstan, Kazakhstan, Guatemala, Costa Rica). This observed over-time increase of audit coverage does, however, not necessarily relate to the impact of SPMR. Yet, when comparing the development of SPMR SAIs with strategic plans against the development of a synthetic unit of control cases, that is constructed based on a weighted combination out of the pool of Non-SPMR SAIs, there are some indications that the increase in the audit coverage of extra-budgetary funds is at least in parts attributable to SPMR (see Annex 4: Synthetic Control).

Overall, the intervention is effective in the sense that it provides by its design and delivery suitable assistance to produce the intended outputs and induce the expected outcomes. The assistance in form of trainings as well as the advice and input received for strategizing, planning, monitoring, and reporting was considered highly beneficial by the recipients (as evidenced through the interviews with officials from the sampled SAIs). Also, the generally positive feedback in the course evaluations hints at an effective implementation.

¹⁸ Ghana, eSwatini, Maldives, Malaysia, Bhutan, Azerbaijan, Kyrgyzstan, Kazakhstan, Guatemala, Costa Rica, Paraguay.

4.4 EFFICIENCY

Efficiency of the intervention relies on one hand on the design and actual delivery of the intervention, as well as on the SAIs commitment to engage in the process and participate in the programs' activities.

One key component of the SPMR program that crucially contributes to an efficient delivery is the use of so-called resource persons. The use of resource persons in essence follows the idea of training-of-trainers (ToT) approach and allows for harnessing multiplier effects and leveraging the input provided. Resource persons are individuals from SAIs who have themselves undergone the program's trainings and act as coaches for other SAIs in the development of the expected outputs. These individuals are identified by IDI during their participation in SPMR trainings based on their individual learning progress and understanding of the content. Resource persons are compensated for their travel costs, but do not get a remuneration for their time and their organization makes an in-kind contribution.

From an efficiency perspective and to ensure conversion of SPMR inputs and implementation activities into outputs, SPMR should ideally target SAIs with sufficient internal capacity for change and commitment. SAIs lacking change absorption capacity and/or commitment might not succeed in achieving the outputs or only with increased effort and/or require a proportionally higher amount of assistance. Given that admission to the SPMR program is conditional on the management support of the SAI, which must be demonstrated with the signature of its head on the "*Readiness Declaration and Statement of Commitment*"-form, a reasonable mitigating strategy is in place. Targeting efficiency of SPMR is thus deemed adequate, although two SAIs, namely Tajikistan and Mozambique, terminated their participation in the program and dropped out. It was jointly decided that Tajikistan is better served by bilateral assistance than by SPMR due to language constraints on the side of the individuals delegated to the SPMR trainings and to avoid duplication of work. In the case of Mozambique, commitment to the SPMR initiative was lacking (possibly due to political reasons), which was mainly indicated by significant delay in communication and releasing the SAI PMF assessment for independent review.

Ideally, in order that SAIs can take out most from their participation in the program, their strategy cycle should coincide with SPMR's implementation timetable. As previously discussed in section 4.1, some SAIs strategy cycle did not match exactly to the timeline of SPMR. IDI demonstrated much flexibility in working with SAIs whose strategic cycle did not match with progress of SPMR, which might have demanded some extra effort.

While marginal costs of SPMR training decrease with every additional SAI within a training cohort, follow-on work through IDI advisors and staff to support SAIs in the process of developing strategic and operational plans as well as measurement frameworks increases. Thus, economies of scale do not necessarily result with every additional SAI in the program. From an efficiency perspective, SAIs with acute need to update their strategies should be prioritized. For the second round of SPMR, which has been initiated in 2021 and within which eight new countries' SAIs form the EUROSAI, AFROSAI-E and CAROSAI region will be assisted (i.e., Albania, Aruba, Kosovo, Namibia, Mauritius, Montenegro, St. Lucia and Zambia), a stronger prioritization is given to the selection of SAIs whose strategic plan is due in the upcoming year.

Considering the relatively small amount of funding SECO (CHF 3 million) and IDI (USD 1.8 million) are contributing in relation to the number of SAIs assisted and the programs ambitious objectives, the intervention is deemed highly efficient.

4.5 SUSTAINABILITY

Sustainability of the SPMR program is ensured through several design elements (i.e., positioning of the SAI strategic management handbook as a global public good; use of resource persons; and refresher workshops).

The fact that the whole intervention builds on a comprehensive knowledge and knowhow sharing product and is centered around the SAI Strategic Management Handbook crucially facilitates availability and persistence of knowledge beyond the completion of the program. The therein outlined blueprint strategic management cycle is publicly available and allows replication of the intervention through INTOSAI regional bodies or other actors in international development cooperation as well as other SAIs to consider the therein outlined planning, performance measurement and reporting processes.

The use of resource persons not only contributes to efficiency (see section 4.4) but also to sustainability. On one hand individuals serving as resource person and supporting a peer SAI along the process can consolidate the acquired knowledge and become experts themselves. Through their engagement in the initiative and personal development these individuals become knowledge carriers to their organization. This not only benefits their organization but also themselves as it provides an opportunity to advance in their career. Some of the resource persons could advance to senior positions during the program. An example is the promotion of Ms. Nancy Gathungu to the position of the Auditor General in Kenya. On the other hand, building on the work of resource persons creates a pool of experts in the region and substantiates knowledge transfer.

It remains, however, questionable whether SAIs will adhere to the blueprint strategic management process that is promoted in the SAI Strategic Management Handbook and that they have gone through within their participation in SPMR. As reported by some interviewees, the unit within the SAI that is responsible for strategic planning should internally be in the position to initiate and implement a collaborative process to agree on a strategy and to annually plan for its implementation. This requires willingness and support from top management. To secure continuity IDI proposed the conduct of refresher workshops on operational planning for the AFROSAI-E, EUROSAI and ASOSAI regions¹⁹ and is currently planning a masterclass on strategic foresight for SAI leaders. The complementary initiatives within IDI's "Well-Governed SAIs" work stream (see section 4.2 on Coherence) possibly support continuity of SPMR practices given they are intertwined.

¹⁹ See: IDI (2021, page 15)

5. Conclusions

In view of scarce resources and financing needs to tackle societal and environmental challenges, governments around the globe can benefit from external scrutiny and insights as provided through well-positioned and -performing SAIs. Therefore, strategic management, performance measurement and reporting of SAIs continues to be an important pillar of sound PFM and the intervention as provided with the SPMR program remains highly relevant.

At the same time, democratic backsliding²⁰ presents a contemporary challenge in the authorizing environment of SAIs that could adversely affect independence as well as autonomy in mandate execution and ultimately impair the public value SAIs can deliver. In that view, the provision of the SAI strategic management handbook as a global public good and the therein provided practical guidance might be relevant for a broader audience of SAIs that operate in a challenging environment.

This evaluation acknowledges that design and set-up of the SPMR program ensures both an effective and efficient delivery of TA. The components of the TA are suitable interventions to induce the expected outcomes, albeit some pervasive issues of SAI strategic management could be deepened or amended to the current portfolio of course material. Although the implementation of SPMR faced some delays due to the Covid-19 pandemic, the hitherto achieved results are reasonable and in line with expectations. [Table 4](#) summarizes the overall evaluation conclusion that is based on the assessment grid (see [Table 8](#) in the Annex).

Table 4: Summary of findings

Dimension	Rating	Comments
Relevance	HS	The intervention responds to the need of SAIs and is highly relevant for civil society as well as for other development partners working with SAIs.
Coherence	S	SPMR is well-aligned to most other programs of IDI. SPMR provides further synergies to the GCP and the second phase of the GSAI.
Effectiveness	S	SPMR training participants' self-reported achievement of course objectives is relatively high. Not all SAIs succeeded in getting their draft strategic and operational plan approved due to lack of top management support and/or political issues.
Efficiency	HS	Considering the relatively small amount of funding and the interventions' ambitious geographical scope as well as output and outcome objectives, the intervention is deemed highly efficient. In contrast to the initial objective of supporting 30 SAIs, the program now covers 50 SAIs (those of the second phase included).
Sustainability	HS	With the SAI Strategic Management Handbook, knowledge is documented and publicly available. A ToT-approach is used that secures sustainability of know-how.

Note: The ratings are the following:

HS: Highly satisfactory (All or substantially all objectives met)

S: Satisfactory (Majority of objectives met)

US: Unsatisfactory (Few/Minority of objectives met)

HU: Highly Unsatisfactory (Very few objectives met).

²⁰ See: Boese et. al., 2022

6. Lessons learned

Based on the material reviewed during the course of this evaluation and the conducted interviews, the following lessons learned are identified.

Implementation of advanced strategic and operational planning as well as monitoring and reporting processes and practices demand management buy-in. Although, when initiating participation in the SPMR program, SAI top-management signs a letter of commitment, lack of management buy-in has in some cases contributed to delay in implementation.

Commitment and progress in the SPMR program might positively correlate with the immediate need for revision of the strategic plan. For SAIs, whose strategic plan is up to revision and whose strategic cycle matches to the implementation timeline of the SPMR program, participation and the input received is of immediate relevance. Although SAIs can use participation in SPMR also for the refinement or mid-term update of their current strategic plan, adopting input received within SPMR might have greater priority over daily business if a new strategic plan is up for development.

Visibility of SECO as co-funder is assured but can be improved. SECO is recognized as co-funder on IDI's website on the SPMR program as well as in news and social media posts. The main IDI outputs (i.e., the strategic management handbook and the two guidance notes) carry the SECO logo on the titlepage, but not the course material (e.g., slides; case studies and templates). However, SECO did not specify its expectations regarding the presentation of its logo.

Although eLearning supports individual learning styles and needs and contributes to an efficient delivery, participants' experience is mixed. When remotely attending trainings, individuals are still in their normal working environment and only hardly put aside their work or refuse to respond to work inquiries. For SAI staff it is difficult to accommodate online training along their normal work duties. Other than the value of face-to-face encounters, the physical distance to work is the key reason why interviewees from the focus group prefer onsite trainings.

The well-sequenced design of the intervention and the pairing of the scalable training with direct specific support from advisors (resource persons and/or IDI staff) ensured process ownership among the participants. While the training sessions served the raising of awareness on fundamentals and knowledge-sharing, actual application and transfer into practice was entirely within the responsibility of the participating SAIs and their nominated teams. The programs' relatively long duration and segmentation allowed the teams to continuously develop the outputs along their participation and to tailor them according to their organizations' context. Thereby the teams could rely on advisors to reflect and review drafts. The fact that the role of these advisors was rather a coaching and not consulting one, preserved process ownership of the participating SAIs and is likely to be one key factor for the good interim results of SPMR.

The program's feature of having dedicated advisors for each participating SAI, who have previously undergone the program themselves and assist their peers (i.e., the resource persons), has proven effective and helpful. Peer advice does not only contribute to efficiency of the program (given that it is provided as in-kind contribution) but is also very likely to contribute to its effectiveness. Advisors act as coaches and guide the participants through the process of drafting the expected strategic management documents. Thereby they can bring in first-hand experiences from their own participation in the program. Taking advice from peers might be easier than taking advice from experts²¹. IDI's emphasis on finding good matches between the advisors and the participating SAIs as well as its decision to rely on own staff, where necessary and better matching the cultural context, is crucial.

²¹ See e.g.: Läßle and Barham (2019)

Beyond the impact on SAI performance and public value, SPMR induces a series of positive side effects. Table 5 summarizes the micro- and meso-level impacts that were reported by the interviewees or that are conceivable to unfold on macro-level.

Table 5: Identified impacts

Dimension	Entity	Impact
Micro-level	Staff of participating SAIs	Career path Network
	Resource persons	Career path
Meso-level	Participating SAIs	Facilitated liaising and coordination with development partners Establishment or strengthening of peer-network
	IDI	Strengthened relationships to SAIs Strengthened positioning of SAI PMF
Macro-level	Non-participating SAIs	Increased awareness on the relevance of SAI strategic management Benchmarking and discrete good practice adoption following a normative/mimetic isomorphic logic.
	Donor Community	Facilitated identification of development assistance needs and regional advocacy through improved data-availability on SAI capacity

SPMR might positively impact both participating SAIs as well as non-participating SAIs:

- **Participating SAIs** pointed out that the strategic plan that they developed under their participation in the SPMR program facilitates coordination with other bilateral and/or multilateral donors. The gained awareness on organizational capacities as well as on the strategic issues helps identifying needs and communicating them towards development partners.
- **Participating SAIs** can establish or strengthen relationships with peer institutions. Through their participation in SPMR trainings, SAI staff can connect with their counterparts in the regions. Interviewees mentioned that they keep informal contact to their peers via social messenger apps. These informal networks are considered highly valuable, as they allow the participants of SPMR training courses to exchange solutions for problems they encounter in practice.
- **Non-participating SAIs** might indirectly benefit from SPMR, since the material developed under the program – in particular the strategic management handbook – is published open access on IDIs website. The product might not only create positive spillovers in the sense of awareness raising among other SAIs that are not (yet) part of SPMR, but also through isomorphic pressures. The handbook might be considered as a reference or good practice benchmark in whose presence SAIs feel the normative need to adopt or the desire to mimic the therein encouraged practices.

Beyond the impact on SAIs, SPMR contributes to data-availability on SAI capacity through the integrated conduct of SAI PMF assessments and the positioning of the methodology as an assessment tool. SAI PMF results are in aggregated form disclosed within IDIs triannual stock-take report that could on one hand help in awareness-raising and regional advocacy. On the other hand, it might inform the wider donor community and development partners about the needs of a region and help in tailoring assistance.

For IDI SPMR is a door-opener that generates visibility and helps in establishing or strengthening relationships to SAIs. These strengthened relationships might prove useful for future work.

7. Recommendations

Based on the evaluative conclusion and lessons learned, this mid-term review identifies 5 recommendations:

- i. **Consider amending course material to touch more intensively on pervasive issues of SAI management that require a strategic take:**
 - a. A second phase of SPMR learning initiatives should possibly devote more attention to the pervasive strategic issues of SAI management including securing organizational legitimacy and impact through the dissemination of audit findings and communication to stakeholders including media and civil society. Communicating audit findings is generally considered a delicate balancing act between independence and impact²² and therefore requires development of a common attitude grounded in mission/vision statement and aligned with the strategic direction. Although communication of audit findings might be deemed as a core operational process, it is advisable to develop a communication and results dissemination strategy (either within the strategic plan or as a sub-strategy).
 - b. Considering that the context and institutional setting of many SAIs remains challenging for their independence and/or vulnerable to corruption, integrity management might be deepened within the existing SPMR course material or provided as an amendment. The identification of integrity challenges and tension zones within SAIs organizational structures, culture, (current or envisaged) strategic position as well as within the auditing environment and a critical reflection thereon should be considered as key activity of SAI strategic management. An additional or revised eLearning module could provide more specific guidance on how to identify tensions and on how to develop and promulgate a code of ethics as an important complement to the strategic and operational plan. As strategy is always bound to ethics and organizational values, which is why these should be considered as important interim outputs on the way to a comprehensive strategic plan.
- ii. **Actively use milestones as opportunity to (re-)integrate top-management and/or key decision-makers in the process to maintain buy-in and/or create political space for reform.** Completion of the SAI PMF assessment and the issuance of the independent review statement marks the achievement of the first milestone in the SPMR process for participating SAIs. This provides an opportunity for IDI to engage with SAI top-management by actively communicating them the assessment results for example within a dedicated meeting. This can help in raising awareness of top management on strategic issues and increase the salience of convergence towards international good practice as well as highlight the relevance of participation in SPMR.
- iii. **Harness opportunities to align the SPMR initiative with INTOSAI's Global Call for Proposals.** With the conduct of a SAI PMF assessment and the development of a strategic plan, SAIs become aware of their institutional, organizational and professional deficiencies as well as of their strategic priorities and objectives. This helps them in communicating and coordinating development assistance with bilateral donors and/or multilateral development banks. In this regard, INTOSAI's Global Call for proposals, could benefit indirectly from SPMR in the sense that the submitted proposals are well-aligned to the needs and grounded in evidence. IDI could take advantage of its well-informed position and accommodate case knowledge from SAI PMF in the review of the submitted proposals and thereby stronger link the global call for proposals with SPMR.

²² See: Pierre & De Fine Licht, 2019; Triantafillou, 2020

- iv. **Adhere to the recently updated selection criteria and focus on SAIs whose strategy cycle matches the timeline of SPMR.** For SAIs participating in SPMR whose strategy is not up to revision, the development of a strategic plan as one of the key outputs is not as much of a priority as for SAIs that are anyway in the process of revising their strategy. Therefore, it is recommended to select SAIs according to the maturity of their current strategic plan (if there is one at all) to make sure that participation is of immediate relevance. For the second round of SPMR, which has been initiated in 2021 with eight new SAIs from the EUROSAI, AFROSAI-E and CAROSAI region, a stronger prioritization is reported to be given to the selection of SAIs whose strategic plan is due in the upcoming year. This prioritization should be continued.
- v. **Evaluate options for the use of blended learning to harness the advantages of both online and face-to-face trainings.** SPMR eLearning courses were quite well received by the participants and the material is didactically well-prepared. Generally, the advantage of asynchronous eLearning activities are scalability and flexibility for the participants, as they can set the pace themselves. In view of both effectiveness and cost-efficiency, future / upcoming capacity building trainings might build on a blend of (synchronous and/or asynchronous) eLearning and in-person sessions, whereby the in-person sessions can be used for group interactions and applications and the online part for the transfer of basic knowledge.

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Annexes:

ANNEX 1: LIST OF STAKEHOLDERS

Table 6: List of stakeholders

Interview date	Organization	Name	Function	Role in SPMR
<i>SAIs interviewed</i>				
11.05.2022	State Audit Office of Georgia	Tsotne Karkashadze	Head of Department State Budget and Strategic Analysis	Participant
12.05.2022	Ghana Audit Service	Esther Mills	Assistant Director HR	Participant and Resource person for Zambia
		Samuel Nii Odartey Lamptey	Assistant Auditor-General	Participant
13.05.2022	Supreme Audit Institution of Indonesia (Badan Pemeriksa Keuangan)	Sonia Moeharjono Puteri	Auditor	Participant
16.05.2022	Supreme Audit Office of the Presidency of Cameroon	Alfred Wambang Nyamalum	State auditor	Participant
<i>Other stakeholders</i>				
12.05.2022	Office of the Auditor General Cayman Islands	Angela Cullen	Deputy Auditor General	Resource person
13.05.2022	IDI	Brighton Nyanga	Manager SAI Governance Department	
17.05.2022	IDI	Nils Voegen	Long-Term Advisor Bilateral Support Unit	Trainer
08.06.2022	IDI	Ola Hoem	Deputy Director General IDI, Advisor to the SAI Serbia in SPMR	Advisor

ANNEX 2: GUIDING QUESTIONS FOR THE INTERVIEWS

Part I: General questions on organizational background

Can you briefly describe the organizational background of your Supreme Audit Institution (SAI) and its main mandates in providing external scrutiny?

Can you briefly describe the status quo in terms of strategy and strategic planning, performance measurement and reporting of your organization before entering the SPMR program?

Have you participated in other development assistance programs or benefited from other technical assistance in the last three years (in parallel to the SPMR)?

Part II: General reflections on participation in the SPMR

Can you briefly describe your personal role in the SPMR initiative?

Have you participated in the e-learning program / training yourself?

Was the content relevant?

In general, how would you describe participation of your organization in the SPMR initiative? What is the main motivation and what expectations did you have?

Are there any special preconditions in your organization that helped implementing the assistance or learnings from participation in the SPMR program?

Were there any obstacles in your organization's environment (internal or external) that limited the implementation of technical inputs provided within SPMR?

How was your participation affected by the Covid-19 pandemic and how has the project adapted to the challenges?

Part III: Merits of participation in SPMR

Which are the main merits and progress you could achieve so far thanks to your participation in the SPMR initiative?

Which elements of SPMR assistance have had the highest impact on your operations / daily work and facilitate pursuit of your mandate? Why do you think these elements were beneficial for your work?

Based on your participation in the SPMR program, did you make, or have you planned to make any strategic, organizational, or operational adjustments (also regarding the integration of gender issues)?

Part IV: Possible improvements and refinements

Are there any elements of SPMR assistance that you think must be revised or recalibrated to help other SAIs joining the SPMR program in the future?

Are there any amendments or adjustments that you would appreciate to be made in view of the second phase of the program?

Part V: Concluding remarks

What would you advise other SAIs to consider, when participating in the SPMR initiative?

Are there any other insights or considerations you would like to share?

ANNEX 3: DETAILED BREAKDOWN OF SAI OUTPUTS

Table 7: Breakdown of implementation outputs per region

Intervention Phase	Assessment				Strategy Formulation				Strategy Implementation				
	Completed SAI PMF assessment	Reviewed SAI PMF assessment	Count	Attainment [in %]	Draft Strategic Plan	Finalized Strategic Plan	Approved Strategic Plan	Count	Attainment [in %]	Draft Operational Plan	Approved Operational Plan	Count	Attainment [in %]
AFROSAI-E													
Botswana, eSwatini, Ghana, Kenya, Mozambique(***)	Mozambique [a] eSwatini, Ghana [b]	Botswana, Kenya	5	100%	Botswana	-	eSwatini, Ghana, Kenya	4	100% (***)	-	eSwatini, Ghana	2	50% (***)
ASOSAI													
Bangladesh, Bhutan, Indonesia, Malaysia, Maldives, Mongolia, Myanmar, Pakistan, Philippines, Thailand, United Arab Emirates (**)	Bangladesh [a]	Bhutan, Indonesia, Malaysia, Myanmar, Philippines	11	100%	Mongolia, UAE	-	Bangladesh, Bhutan, Indonesia, Malaysia, Maldives	7	~64%	Indonesia, Malaysia, Maldives	Bangladesh, Bhutan	5	~45%
EUROSAI													
Azerbaijan, Bulgaria(*) (**), Georgia(*), Kazakhstan, Kyrgyzstan, Serbia	Kazakhstan [b]	Azerbaijan, Kyrgyzstan, Serbia	4	100% (*)	Bulgaria Serbia	Kyrgyzstan	Azerbaijan, Georgia, Kazakhstan	4	~67%		Azerbaijan, Bulgaria, Georgia, Kazakhstan, Serbia	5	~83%
CREFI AF													
Cameroon, Cape Vert(*) , Central African Republic, Chad, Comoros, Ivory Coast	Central African Republic, Chad [a] Cameroon, Comoros, Ivory Coast [b]	n/a	5	100% (*)	Chad	Ivory Coast	Cameroon, Cape Verde	4	~67%	Cameroon, Comoros	Cap Vert	3	~43%
OLACEFS													

Costa Rica(*), El Salvador (****), Ecuador, Guatemala(*), Honduras, Paraguay, Peru	Honduras [a] Peru [b]	El Salvador, Ecuador, Paraguay	5	100% (*)	-	Peru	Costa Rica, Ecuador, Guatemala, Honduras, Paraguay	6	100% (****)	Paraguay	Costa Rica, Ecuador, Honduras, Guatemala, Peru	6	100% (****)	
ARABOSAI														
Iraq, Kuwait(**), Libya, Morocco, Oman(**), Palestine, Syria, Tunisia	Iraq, Libya, Palestine [a] Kuwait, Morocco, Oman, Syria [b]	Tunisia	8	100%	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
			(38/38)					(25/33)					(21/33)	
TOTAL			38	100%				25	~76%				21	~64%

Compiled from implementation report July – December 2021

- [a] SAI PMF assessment at draft stage
- [b] SAI PMF assessment under review

- (*) Bulgaria, Georgia, Cap Vert, Costa Rica and Guatemala joined the SPMR program later at strategic planning stage, as they conducted a SAI PMF assessment just before SPMR.
- (**) Self-funded
- (***) Mozambique ended participation in the initiative in 2021
- (****) El Salvador did not continue in the initiative after SAI PMF assessment, but later returned.

ANNEX 3: ASSESSMENT GRID

Table 8: Assessment Grid

Evaluation Question (EQ)	Evaluation Criteria	Evidence Collection Techniques	Key Findings	Rating
Relevance				HS
1. Was the project relevant at time of conceptualization and does it remain relevant and suited to the strategic management process of SAIs (including during the pandemic)?	Objectives of the intervention compared to the needs of SAIs (as captured in global stock-taking reports)	Results from the Open Budget Survey IDI Global Stocktaking Report 2020	Different global stock-taking reports (PEFA, OBS, INTOSAI) recognized potential for improving capacity of the external audit function and their mandate execution. Relevance of the program is reflected in the demand and relatively large number of participating SAIs (compared to the initial target of 30 SAIs, as of June 2022 there are 50 SAIs in the program).	
2. The extent to which core design elements of the intervention (such as the theory of change, structure of the project components, choice of services and intervention partners) adequately reflect the needs and priorities of the target group.	Relevance of the components of the intervention	Interviews with recipients of TA (focus group) Participation of	Interviewed SAIs (Cameroon, Georgia, Ghana and Indonesia) considered their participation highly beneficial.	
Coherence				S
3. Which synergies exist to IDI's SAI work stream and how does the SPMR link up with the INTOSAI Donor Cooperation Global Call for Proposal?	Internal coherence / alignment to other IDI programs	Document review and interview with IDI staff	The objectives pursued through the SPMR program have a cross-cutting character and therefore complement of other development partners' work with SAIs. The SPMR program is well aligned to most other IDI initiatives and existing synergies are harnessed. The PAP-APP program in part pursues similar objectives, but targets different SAIs (i.e., Tier-2 of the Global Call for Proposals).	

Effectiveness				S
4. Which results have been achieved in the first phase of the SPMR project and is the program on course to attain its objectives set by the project log frame?	Output-level results	Document review and interviews with recipients	Attainment of SPMR outputs on SAI organizational level is high. However, a quarter of the participating SAIs has not yet developed a (draft) strategic plan and one third did not yet draft an operational plan (see Annex 3: Detailed breakdown of SAI outputs).	
	Design and delivery of assistance	Review of eLearning modules and content Document review and interviews with recipients and facilitators.	Overall design and implementation of SPMR provides a suitable intervention to induce the expected outcomes. Interviewees generally appreciated the eLearning material and structure of the courses. Effectiveness might have been adversely affected by the Covid-19 pandemic although remote delivery of the courses is reported to have worked out well and the eLearning material is didactically well prepared.	
	Achievement of course objectives	eLearning Course Feedback Interviews with recipients and facilitators.	Overall average achievement of SPMR course objectives by the trained cohort is relatively high (assessed based on the participants' self-evaluation within the course feedback). There are, however, slight differences in the degree of achievement of the objectives between the cohorts that relate to the timing of the eLearning trainings and unexpected events (see Figure 2 and Figure 3).	
	Plausibility probe of assumptions regarding downstream results (impact)	Data from the most recent realization of the Open Budget Survey (OBS)	The group of SPMR SAIs, which had finalized their strategic plan by the end of 2020 and for which relevant data is available and complete in the OBS throughout the period 2015-2021, managed to increase audit coverage of extra-budgetary funds in 2021 compared to the prior year. The development of SPMR SAIs outperforms the development of a synthetic control group constructed out of a weighted compound of Non-SPMR SAIs with similar characteristics and capacities (see Annex 4: Synthetic Control).	
5. What external factors (political, social and economic, governance, etc.) have had a significant indirect positive and/or negative impact on the achievement of the project's objectives? Were these correctly	Identification and monitoring of risks	Interviews Review of progress reports		

<i>identified under assumptions and risks in the logframe and monitored during the project implementation</i>				
Efficiency				HS
6. <i>Was the TA delivery mode and administration of the project by the implementing partner efficient in terms of how well inputs and activities were converted into results (outputs)?</i>	<i>Measures taken to ensure conversion of inputs into outputs</i>	<i>Document review and interviews with recipients and facilitators.</i>	<i>Several design elements of the SPMR program support conversion of inputs into outputs and reduce the risk of laggards (i.e., declaration of commitment, efforts to find good matching coaches, review of staff nominated to attend the trainings).</i>	
Sustainability				HS
7. <i>To what extent does the current project delivery set-up support sustainability and maintenance of the program outputs and outcomes?</i>	<i>Measures taken to ensure sustainability</i>	<i>Document review and interviews with recipients and facilitators.</i>	<i>Sustainability of the SPMR program is ensured through several design elements (i.e., knowledge product, ToT approach).</i>	

ANNEX 4: SYNTHETIC CONTROL

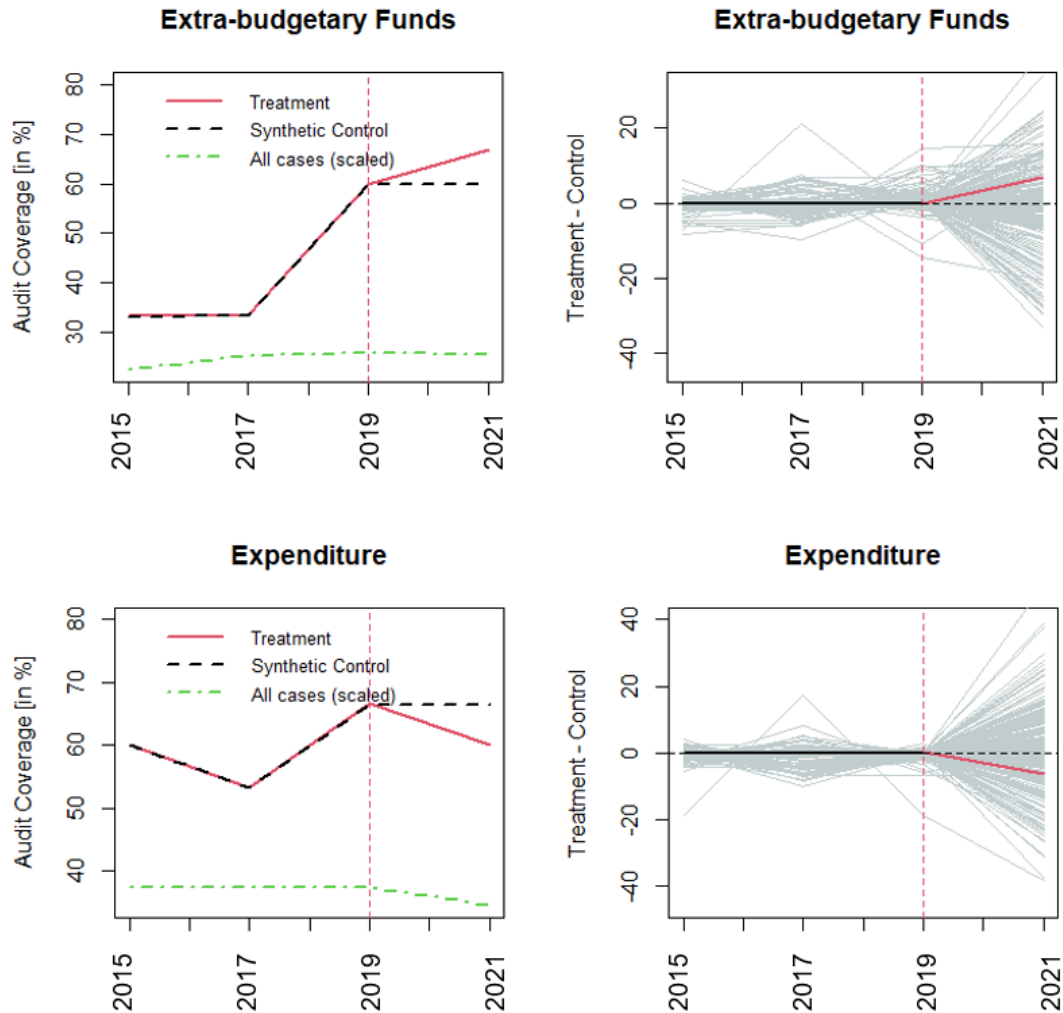
To identify to what extent the positive trend in the development of the audit coverage, that is captured in the results of the 2021 Open Budget Survey (OBS), might be attributable to the SPMR program, a synthetic control unit (SCU)²³ is constructed to contrast the actual development of SPMR SAIs that already finalized their strategic plan. The SCU is constructed out of a weighted combination of SAIs that did not participate in the SPMR program, but that are similar with respect to a series of covariates as well as in the outcomes of interest in the OBS before SPMR SAIs adopted their strategy (i.e., in the years 2015-2019).

Compared to the SCU, the group of SAIs that had developed and finalized a strategic plan as part of their participation in SPMR could on average increase the audit coverage of extra-budgetary funds by 8 percent (upper panels in [Figure 4](#), see next page). Audit coverage of expenditure (lower panels), however, decreased compared to the SCU.

Yet, robustness of these results is limited since there is only one realization of the OBS after the completion of the strategic plans and time might have been too short for the SAIs' strategies to gain (full) traction. In addition, the identified effect does not hold against all possible SCUs gained from resampling. Given the relatively high statistical uncertainty, we should consider these results *prima facie* as a plausibility probe rather than causal evidence.

²³ See e.g.: Abadie, Diamond & Hainmueller (2015)

Figure 4: Comparison of the development of audit coverage of the SPMR SAIs with strategy and SCU



Note: *Left figures* plot the average audit coverage of extra-budgetary funds (*upper panel*) and expenditure (*lower panel*) [in %] for those SPMR SAIs that had finalized their strategic plan at the end of 2020 and for which the respective data is available (solid red line) (i.e., Azerbaijan, Kazakhstan, Kyrgyzstan, Ghana) and a synthetic control unit (SCU) that models the counterfactual outcome (dashed black line). The fitted SCU factors in the geographic region, the SAI model (Westminster, Court, Board), level of SAI Independence (as reported in the INTOSAI Donor Cooperation database) as well as pre-2021 Open Budget Survey results and their development over time. *Right figures* plot the difference between the SPMR SAIs with strategic plan and the SCU, whereby the light grey lines denote possible, alternative SCUs based on resampling (250 iterations).

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