



BILATERAL
SUPPORT

APPENDIX
IDI PERFORMANCE AND
ACCOUNTABILITY REPORT
2023



A. Objective

To ensure that the most challenged Supreme Audit Institutions (SAIs) are assisted and are improving their performance.

B. 2023 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 partner 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 to provide tailored support on 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, the African Organisation of English-Speaking Supreme Audit Institutions (AFROSAI-E) and the African Organisation of French-Speaking SAIs (CREFIAP) to support SAIs in challenging contexts. The programme name highlights the core characteristics of using peers for technical support and delivering support in partnerships.

Based on the experiences of the PAP-APP programme, the INTOSAI-Donor Cooperation (IDC) in 2020 decided to start a new global initiative for SAIs in challenging contexts called the “Global SAI Accountability Initiative” (GSAI). In 2023, the programme was established and launched to support eight beneficiary SAIs of Dominica, Honduras, Haiti, Kyrgyzstan, Benin, Belize, Lebanon, and Tajikistan in building their capacity across different domains. The programme is designed to ensure that IDI plays a coordinating role while other INTOSAI providers are the primary support providers to the SAIs. A partner kick-off meeting was held in March 2023 and a joint workshop for both PAP-APP and GSAI beneficiary SAIs on principles for effective project management was conducted in November 2023.

In 2023, several important audit reports were published with peer support, especially in the Gambia, Madagascar, Somalia, and South Sudan. In Somalia, peers supported the completion of financial and compliance audits, which were for the first time submitted to Parliament before the statutory deadline. In Madagascar, eight audits, including an audit on gender-based violence, were supported by peers. In South Sudan, the SAI submitted a performance audit on the roads sector to Parliament and completed the backlog financial audit from 2011 to 2014. In the Gambia, the SAI progressed in clearing the backlog audits by completing and submitting the audit of the consolidated accounts for 2020. In Madagascar, the SAI, for the first time, developed and published an annual performance report.

In Somalia, a new Audit law was enacted in 2023, that will broaden the SAI’s mandate and strengthen its independence.

Somalia Bilateral Support (“the OAGS Peer Support Project”)

The OAGS Peer Support Project is funded by the Ministry of Foreign Affairs of Norway through the Embassy in Nairobi, Kenya. In 2023, the Office of the Auditor General of Somalia (OAGS) experienced significant changes, marked by two major events: an early-year leadership change and the year-end enactment of the new audit law (Law 14/2023). The leadership changes early in the year led to the postponement of signing the new OAGS Peer Support Project Cooperation Agreement until May 2023. Building on the previous cooperation agreement and results, the new 2023-2024 cooperation agreement focuses on enabling the OAGS achieve its strategic outputs related to core audits and stakeholder engagement.

In collaboration with peers from AFROSAI-E, SAI Malawi, SAI Uganda, and consultants funded by the European Union (EU) and the World Bank (WB), the project has achieved most of the anticipated output targets for 2023. OAGS delivered the mandatory annual financial report, to Parliament on June 30, 2023, meeting the deadline for the first time. The OAGS has also successfully met the plan to conduct an annual compliance audit for the financial year ending December 31, 2022. Furthermore, a forensic audit was conducted on the management of government revenues collected from work permit and visa extension services. Upon concluding the investigation, a forensic audit report was submitted to

the Attorney General of Somalia. The case was then actively pursued, with court proceedings televised to reach a final verdict on the accused suspects involved in this scheme. The success of this Forensic audit became evident through significant increases in revenue collection in the months following the audit. The peers also provided support in strengthening audit quality through on-the-job support to selected staff in conducting Quality Assurance reviews at the individual audit engagement level.



PICTURE 1: SIGNING OF THE NEW AUDIT LAW BY THE PRESIDENT AND SIGNING OF THE OAGS PSP COOPERATION AGREEMENT 2023 – 2024

OAGS also strengthened its engagement strategy with the Parliament, empowering Parliament to take an active role in overseeing the implementation of audits and scrutinizing audit reports for appropriate action. The ongoing efforts to strengthen engagement with the Executive, legislative bodies, and citizens will continue into 2024.

The new audit law impacts all aspects of the Office, including its structure, activities, and relationships with other government agencies and international institutions. The new law establishes an independent office that operates separately from various government agencies, with broader duties and responsibilities than the previous law including the implementation of financial, compliance and performance audits. In 2023, technical assistance was provided on translating the Law into English. The project will continue to support the transitional

process in 2024, allowing the Office to seamlessly transition from the previous Law to the provisions in the new law.

South Sudan Bilateral Support (“the NAC Strategic Change Project”)

The NAC Strategic Change Project in South Sudan is funded by the Ministry of Foreign Affairs of Norway through the Embassy in Juba. With support from peers from SAI Kenya, the National Audit Chamber (NAC) completed the backlog audit of financial statements from 2011 to 2014 in December 2023, and the report will be submitted to the National Assembly in January 2024. NAC also completed a performance audit of the roads sector that was presented to the Assembly and received much media attention.



PICTURE 2 SAI SOUTH SUDAN ENGAGEMENT WITH MEMBERS OF THE PUBLIC ACCOUNTS COMMITTEE

In June 2023, NAC commenced compliance audits in 12 ministries on critical topics, including procurement and construction projects, several of which are currently in the reporting stage. Notably, all these audits were performed and reviewed digitally through the SAI’s customised audit tool, based on Microsoft Teams. NAC was also supported in updating its financial and compliance audit manuals per current standards. The SAI completed developing the annual performance report from 2019 to June 2023, which will be presented to the Assembly in early 2024. An audit plan for the financial year 2023/2024 was developed and approved and incorporated into the SAI’s operational monitoring tool, which is updated every quarter with progress from all office units.

Following the significant investment in ICT tools in 2022, several training sessions were held by the ICT advisor to develop staff IT skills that can be transferred to audits.

NAC also embarked on the revision of its HR policy and the development of a code of conduct and performance appraisal system, which will be rolled out in 2024. Regarding professional development, 10 NAC staff are undertaking the IDI Professional Education for SAI Auditors (PESA) program, whereas 5 are undertaking the Certified Public Accountants (CPA) Uganda course. In 2023, the SAI prioritized stakeholder engagement and held several sessions with heads of accounts and accounting officers in various ministries to improve and ensure timely financial reporting. Two engagements were also held with the Public Accounts Committee on the need for a timely review of the audit reports submitted to Parliament to ensure that the Executive is held accountable.

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. In 2023, 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 valuable contributions from peers. The regional entities (Financial Tribunals) also benefitted from the audit-related support by participating 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 vital 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 project components, except for the jurisdictional controls. In this area, support activities to improve procedures and clear the backlog of pending audits have been launched and will continue in 2024.

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



PICTURE 3 NAO MATERIALITY POLICY DEVELOPMENT WORKSHOP WITH SAI UK AND IDI PEERS

The NAO Strategic Development Accelerator Project is funded through the PAP-APP funding pool that includes funding from the European Commission, USAID, MFA France, SAI Latvia, and SAI Qatar. In 2023, the NAO completed the consolidated audit of the Government of The Gambia accounts for the financial year 2020 and embarked on the audit of 2021. With peer support, the NAO, for the first time, commenced two standalone compliance audits in the Ministry of Lands, which will be completed in early 2024.

With support from SAI UK, the NAO developed a customised materiality policy for financial audit, which will enable consistent application across the office. Training was also commenced on priority

areas identified such as risk assessment and sampling for financial and compliance audits, which will continue into 2024. This has strengthened ISSAI compliance across the office and led to a more efficient financial audit process. Further improvement is expected in 2024. SAI UK continued support of the Excel champions and report writing programs, which will be taken over by NAO champions in 2024. The Excel training has improved data analysis and sampling during audits.

With support from AFROSAI-E, the NAO conducted two pilot audits using the Gam-Seat digital auditing tool and in 2024, all critical audits will be conducted using the tool. In 2023, with IDI peer support, the office developed a new operational and audit planning tool, which includes a monitoring framework to enable accountability across all office divisions. This has now been rolled out for the 2024 financial year, with an emphasis on meeting the statutory deadline for financial audits. The tool has enabled the NAO to prioritise audits and allocate resources to the most critical and high-risk audits.

Peer advice was also provided to the NAO amendment bill, which is currently at the Ministry of Finance, awaiting submission to the National Assembly. A Gender Diversity and Inclusion study was commenced and completed in 2023 by a consultant, with a final report approved by management. Regarding communications and stakeholder engagement, the NAO held engagements with auditees and members of the National Assembly to enable a better understanding of the audit process and ensure timely preparation of financial statements. These engagements will continue into 2024.

DRC Bilateral Support (the “CDC RDC Peer Support Project”)

The CDC RDC Peer Support project is funded by the Norwegian Agency for Development Cooperation (NORAD). The project aims to enable the CDC RDC to successfully implement key strategic priorities related to strategic management, internal governance, ethics, compliance audit, digitalization, communication and stakeholder engagement for the period 2022-2025. Implementation is spearheaded by the IDI with support from the SAIs of Hungary, Senegal, Sweden and Tunisia as peer partners.



PICTURE 4 GROUP DISCUSSIONS ON DEVELOPING CRITERIA FOR SELECTING ENTITIES TO AUDIT (LEFT) AND OPENING CEREMONY OF CAPACITY DEVELOPMENT OF SAI STAFF ON COMPLIANCE AUDITING (RIGHT)

In 2023, key achievements supported by the peer project were:

- The SAI was supported in developing a Code of Ethics. The SAI Committee responsible for the approval of documents is expected to meet in 2024 to approve the code with or without modifications.
- Criteria for selecting entities to audit and a database of entities to be audited to support risk-based auditing were developed for the first time in the history of the SAI. The database is awaiting approval by the SAI committee responsible.
- A SAI annual performance report was developed and presented to the leadership. It is now awaiting approval by the SAI committee responsible.
- An ICT needs assessment was conducted in collaboration with the SAI’s ICT unit, and a report was presented to the SAI leadership.

- 25 laptops were procured for the SAI in line with the needs assessment undertaken and the overall ICT governance support planned for the SAI.

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.

11 SAIs are a part of the overall PAP-APP programme: the nine SAIs selected through 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 since 2017.

The programme is organised in two phases; Phase 1 supported 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.

Peer-based support was established and is ongoing for all the SAIs except Sierra Leone and Zimbabwe that are supported by AFROSAI-E. Several SAIs, including SAI France, Gabon, Morocco, Sweden, UK, Hungary, and Tunisia, have committed to provide peer support up to 2025. A significant contribution to dedicated peer support has come from the funding of the African Development Bank to AFROSAI-E and CREFIAF agreed in 2022. This funding is for peer support to implement 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 critical infrastructure needs are not met, including office space 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 2023, this was done through a model hybrid training event for peer providers involved in the PAP-APP SAIs. The event focussed on good project management principles for SAIs and peer partners and was held in Paris and online. An online emergency preparedness training was also held for PAP-APP peer partners to equip participants with the necessary knowledge and skills to be prepared and effectively respond to emergency situations in challenging contexts. A summarised guidance document on emergency preparedness was developed and shared with peer partners. A project evaluation was also commenced and is ongoing.

In Niger, support for 2023 was suspended in July because of a coup d'état in June that affected SAI operations.

Global SAI Accountability Initiative (GSAI) programme

The objective is to enable SAIs in challenging environments selected for GSAI to enhance their capacities and performance through scaled-up, SAI-led and strategically based capacity development support. The eight SAIs that have joined are Belize, Benin, Dominica, Haiti, Honduras, Kyrgyzstan, Lebanon and Tajikistan.

IDI has worked to enable the SAIs and other providers to take an active role in the design and implementation of country projects. This has been done by inviting all partners to take part in the design of projects at an early stage and preparing all partners to take responsibility for activities. Limiting the role of IDI is important as IDI has a limited capacity to provide dedicated support to individual SAIs. To establish long-term peer-based support by INTOSAI providers, the regional secretariats and SAIs are encouraged to take lead responsibility for projects. In some countries, it has also been necessary to mobilize non-profit providers such as the Chartered Institute of Public Finance and Accountancy (CIPFA) to supplement peer-based support to the SAIs.

The main programme progress in 2023 includes:

- For all eight countries, a set-up of technical partners is committed, and a phase 1 project has been developed. Five of the SAIs are in the implementation phase, while the remaining SAIs are expected to complete the planning phase in early 2024.

- A kick-off workshop involving all main GSAI partners was attended onsite and online and included training on how to collaborate well and how SAIs can engage with partners.
- Country visits and regular contact between SAIs and relevant providers in all countries have been facilitated for all the SAIs except for Haiti, where travel has not been possible.
- An online training in emergency preparedness for GSAI partners was held in October 2023 to ensure that they have the necessary knowledge and skills to be prepared and effectively respond to emergency situations in challenging contexts.
- A joint PAP-APP and GSAI experience-sharing and training event for beneficiary SAIs and peer partners was held in Paris in November 2023 to discuss good principles for project management that ensure steady progress, fruitful collaboration, and sustainable results.

The main challenges and deviations faced by the programme in 2023 are as follows:

- The challenging situation in Haiti has made online communication and in-country travel difficult and has led to delays in finalizing the phase 1 project plan.
- The limited experience of some peer-SAIs required more IDI resources for project planning in some countries.

In each of the countries, there is a unique set-up of partners and areas of support arising from the SAIs' specific needs and the partner's ability to support. The support areas include audit processes and quality, digitalization, strengthening the legal framework, stakeholder engagement, strategic management, staff professionalisation etc.

The SAIs of Belize and India signed a two-year cooperation agreement in December to undertake a two-year project. Likewise, SAI Dominica, SAI Latvia and the CAROSAI secretariat, embarked on a peer-to-peer project in March; SAI Honduras signed a 2-year agreement in August with SAI Costa Rica, Mexico, and OLACEFS. The SAI of Kyrgyzstan and the SAI of Poland formed a peer partnership in June.

The SAI of Tajikistan and the SAI of Azerbaijan signed a Memorandum of Cooperation in December to establish a peer partnership, which will also involve support from CIPFA for audit methodology and quality management and stakeholder engagement support provided through the SPMR ACT implemented by IDI and funded by the State Secretariat for Economic Affairs (SECO).

SAI Lebanon has partnered with SAI France to establish a project, which will be closely coordinated with other support to the SAI provided by OECD-SIGMA (Support for Improvement in Governance and Management) and the EU Delegation. The cooperation agreement will be signed in February 2024.

In Benin, the cooperation agreement is expected to be signed in February 2024 by SAI Benin, SAI France, GIZ, and IDI.

For Haiti, the Cooperation Agreement is expected to be signed in the first quarter of 2024. The partners, SAI France and IDI will focus on supporting and coaching specific audits identified by the SAI.

C. Delivery

Partnerships

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| In kind contribution |
| Bilateral Support |
| Resource People |
| SAIs of Azerbaijan, Costa Rica, France, Hungary, India, Latvia, Mexico, Morocco, Norway, Poland, Kenya, Malawi, Senegal, Sierra Leone, Sweden, Tunisia, Turkey, Uganda and the United Kingdom |
| Other organisations: AFROSAI-E, CREFIAF, CAROSAI, OLACEFS, Chartered Institute of Public Finance and Accountancy (CIPFA). |

IDI's role is to be a "bilateral support provider of last resort" within the SAI community. In challenging contexts, the experience over the last few 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 Guinea 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.

In the GSAI programme, IDI is planning to support indirectly to the extent possible and not be the main implementation partner. IDI is, however, accountable to the donors supporting the program and needs to ensure both progress and quality in the country's projects. For each of the eight-country projects, there is a peer-SAI or implementation partner, which is the main provider of support. IDI contributes by sharing global resources and promoting coordination and funding activities. This role of IDI is designed to enable peer providers to, in the long term, be able to manage projects without relying on IDI.

Coordination with other providers of Public Financial Management (PFM) support is essential 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 World Bank (WB) and the African Development Bank (AfDB) who are driving the PFM reform agenda.

In DRC, IDI participates in the PFM inter-donor group monthly meetings and advocates for a dedicated donor group for the SAI. This is now realised, and quarterly meetings between the SAI and donors have been planned. In addition, we work closely on a bilateral basis with the USAID and WB, two current providers of support to the SAI. The WB, through Expertise France, is scoping a project for the SAI. We are closely collaborating with them to effectively plan their support to avoid duplication of efforts. The USAID supports the implementation of the SAI's operational plan in areas in which we are not intervening.

In Somalia, the project collaborates with various institutions, such as the WB and the EU, which support the Office of the Auditor General. This partnership aims to ensure consistent advice on both PFM reform and audit methodology. Moreover, the project also engages with other SAI partners providing support to OAGS, such as the Swedish National Audit Office and the Turkish Court of Accounts, to ensure a harmonised approach to capacity building.

Bilateral Support is represented in the Capacity Building Committee (CBC) working group on Peer-to-Peer cooperation and the one on Auditing in Complex and Challenging Contexts (ACCC). 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. In 2023, SAI South Sudan presented publicly on their audit work and challenges and the support received through the ongoing peer support project.

Bilateral Support relies on dedicated donor funding for the overarching PAP-APP and GSAI programmes and the individual country projects. This funding is provided by the EU, Ministry of Foreign Affairs (MFA) France, MFA Norway, SAI Latvia, USAID, Norad, SAI Qatar and IDI core funds (Norwegian Parliament through Office of Auditor General of Norway).

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 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. In 2023, there has been more in-country travel; however, because of the significant investment in ICT and digital tools in several country projects, including South Sudan and Madagascar, online support has continued. In South Sudan, for example, peers can check in with audit teams online and provide feedback on audit working papers through the SAI's online audit tool. The GSAI kick-off event and the joint PAP-APP and GSAI project management event held in November 2023 were both hybrids with physical and online engagement and group work from SAIs and partners.

The Delivery Against the (Updated) Operational Plan

IDI updated its 2023 plan in June 2023. The following table reports delivery against this plan.

| Component and Initiative | Prior Achievements (Up to 2023) | Plan 2023 (Updated) | Actual Delivery 2023 |
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| COMPONENT 1: Bilateral Support general management | | | |
| Bilateral support planning, monitoring, reporting and evaluation | <ul style="list-style-type: none"> External evaluation completed and follow-up actions defined New IDI-led projects established in partnership with SAI Madagascar, SAI Gambia, and SAI DRC Assessment SAI Kyrgyzstan completed – transferred to GSAI Improved budgeting and reporting data and overview of the bilateral support work stream | <ul style="list-style-type: none"> Revise Bilateral Support policy and implement other key measures for developing the working methods and procedures. Assess new requests for support | <ul style="list-style-type: none"> Review of bilateral policy ongoing. Data analysis model for all initiatives developed using Power BI |
| COMPONENT 2: Support to the Office of the Auditor General of the Federal Republic of Somalia | | | |
| General project management and coordination | <ul style="list-style-type: none"> New funding agreed with the Norwegian embassy in Nairobi for 2021-2025, and peers mobilized for all main areas of support New project manager recruited 2022 project plan developed and updated. Seminar conducted to sensitize the OAGS staff about the project | <ul style="list-style-type: none"> New Cooperation agreement for 2023-2024 signed. New project results framework to be agreed upon with the partners and donor | <ul style="list-style-type: none"> New cooperation agreement signed in May 2023 New project result framework and budget amendment is currently under review by the MFA |
| Audit capacities and results | <ul style="list-style-type: none"> Financial and compliance audit capacity 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 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 | <ul style="list-style-type: none"> Continue peer support to enable relevant, timely and quality audits, in particular financial audit, compliance audit, and forensic audit Advice on how to improve quality control and quality assurance Auditor professionalization program through PESA | <ul style="list-style-type: none"> Peer support was provided for financial audits, compliance audits, and forensic audits. These audit reports have been submitted to the Parliament in 2023 Provided on-the-job support on quality assurance review for individual audit engagements. The QA team is drafting the first QA review report to be submitted to the AG in 2024 15 staff participated in the PESA program. Three OAGS auditors are now PESA-certified |

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| | <p>enhanced through on the job guidance and training</p> <ul style="list-style-type: none"> 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 by AFROSAI-E | | |
| Strategic management and internal governance | <ul style="list-style-type: none"> 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 annual performance report published Annual code of ethics seminar held 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 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 | <ul style="list-style-type: none"> Advice and support for 2023 strategic management process and contents Fund salary of competent AG Special Assistant for stronger OAGS management and project implementation - 2023 2023 follow up of Management Development Programme - Top management training. 2023 advice for OAGS planning and performance management policy. Support staff participation at the M&E regional training in Pretoria Advise on developing office-wide quality management and internal control framework. Advise on developing OAGS Internal Policies | <ul style="list-style-type: none"> The 2023 operational plan was approved by the AG and the 2022 annual performance report was published Quarterly Monitoring Reports and semi-annual reports for internal monitoring was submitted to the AG Support funding salary of competent AG Special Assistant for stronger OAGS management and project implementation – 2023 MDP in 2023 cannot be realised due to budget limitations. The OAGS is seeking WB support and plan to implement this activity in 2024 Provided advice for OAGS planning and performance management policy Funded support staff participation at the M&E regional training in Pretoria Provided advice on developing OAGS internal policies including Internal audit policy, Strategic Support policy, and public properties policy |
| Stakeholder engagements and collaboration with Federal | <ul style="list-style-type: none"> Stakeholder engagement advice provided, such as for release of audit reports during election time. Funding and advice for systematic engagement with | <ul style="list-style-type: none"> Advice to establish guidelines and procedures regarding engagement with key stakeholders | <ul style="list-style-type: none"> OAGS' stakeholder engagement strategy and communication plan have been drafted and will be finalized in 2024 |

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| <p>Member States OAGs</p> | <p>the Federal Member States audit offices</p> <ul style="list-style-type: none"> • 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 and released | <ul style="list-style-type: none"> • Advice and funding for 2023 OAGS - regular sensitization seminar with the Parliament about OAGS roles and audit. Contribute to the program and cover event costs if necessary • Support for conducting Annual seminar with the Ministries, Departments and Agencies to share general reflections and understanding on the audit finding 2023 • Advice for developing OAGS media handbook • Advice for developing a mechanism for direct engagement with citizens, to get input on audit topics and feedback on audit reports 2023 | <ul style="list-style-type: none"> • Advice on engagement with Parliament was provided. However, the Annual seminar sensitization with the Parliament was not conducted in 2023. Some small forums to engage with the Parliament on the audit report took place in 2023 • Annual seminar with the MDAs was not held in 2023 due to limited resources • Media handbook drafted and will be finalized in 2024. • A mechanism for direct engagement with citizens using a form on the OAGS website is in place |
| <p>HR and professional development</p> | <ul style="list-style-type: none"> • 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 • 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 • HR analysis and culture value assessment conducted as basis for strategic plan and mobilizing support | <ul style="list-style-type: none"> • Advice for process and implementation of the new audit act • Advice for recruitment process of new auditors to improve OAGS capabilities to meet its mandate • Advice to develop and implement action plan for inclusivity and gender principles to be integrated in overall management practices and organizational development • Advice on participation and financial support for regional training 2023. | <ul style="list-style-type: none"> • Provided advice on updating job profiles following the enactment of the new audit law. Job profiles will be finalized in 2024 • Provided advice for the recruitment process • Provided advice to develop and implement action plan for inclusivity and gender principles. The action plan will be finalized in 2024 • Provided support for staff participation in AFROSAI-E HR regional training • Supported some staff participation in the AFROSAI E Senior Leadership Development Program. This activity will continue in 2024 |

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| | | <ul style="list-style-type: none"> • Advice and support for certification and professional development programme. | |
| ICT-tools and management | <ul style="list-style-type: none"> • Support to roll-out of electronic audit tool, mainly provided by AFROSAI-E • Provided advice 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 | <ul style="list-style-type: none"> • Advise and contribute to 2023 S-SEAT implementation and training for OAGS staff | <ul style="list-style-type: none"> • Coordinated support with AFROSAI-E on the S-SEAT implementation in SAI Somalia |
| Independence and legal amendments | <ul style="list-style-type: none"> • Facilitation of a dialogue among development partners on enactment of the new audit bill • Continued to facilitate a dialogue among development partners on enactment of the new audit bill | <ul style="list-style-type: none"> • 2023 Advice for the Audit Bill. Analysis of the current draft • Advice for process and contribute to sensitization and training of OAGS staff related to changes following the new audit act, if needed. • Advice for reviewing relevant OAGS policies, guidelines, procedures to ensure compliance with the new act, utilizing experiences of other independent Somali institutions, other SAIs' resources and AFROSAI-E and IDI resources. • Advise for organising 2023 Annual Development Partners meeting • Advise and funding support on training on relevant national laws and regulations including PFM Law | <ul style="list-style-type: none"> • Provided analysis of the audit bill draft and shared with the OAGS • Provided advice on the development of a transitional plan to implement the audit law • Advice for reviewing relevant OAGS policies, guidelines, procedures to ensure compliance with the new audit law will be implemented in 2024 • Provided advice and support on organizing Annual Development Partners meeting 2023 • Provided advice and support on implementing the staff training on applicable national laws. |

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| Collaboration with Federal Member States (FMS) OAGs | <ul style="list-style-type: none"> • Advice and support on regular communication to ensure coordination with support providers to the Federal Member States OAGs | <ul style="list-style-type: none"> • Support on developing a framework for collaboration and exchange of experiences between OAGS and FMS OAGs developed | <ul style="list-style-type: none"> • Provided support on developing the ToR for collaboration with the Federal Member States |
| COMPONENT 3: Support to the National Audit Chamber of South Sudan | | | |
| General project management and coordination | <ul style="list-style-type: none"> • 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 • 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 • Coordination and alignment of support to PFM institutions in South Sudan through regular meetings and participation in PFM support groups. • Participation in country PFM forums • Project mid-term evaluation completed | <ul style="list-style-type: none"> • 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 | <ul style="list-style-type: none"> • Audit advisor on board from January 2023 and has provided technical support to several ongoing audits • Extensive peer travel to Juba in 2023 to provide on-the-job support. All travel logistical systems in place |
| Audit results | <ul style="list-style-type: none"> • Audit support provided for audit of IMF emergency funding, reports completed and published • Audit of petroleum revenues commenced, as expected in peace agreement • Audit of emergency funding by IMF ("RCF 2") 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 | <ul style="list-style-type: none"> • Continue peer support to complete two financial audits in 2023 • Peer support to complete a performance audit of the roads sector • Peer support to complete one audit in the petroleum sector related to the requirements of the peace agreement • Peer support to conduct selected compliance audit topics in the Central and Local Government | <ul style="list-style-type: none"> • Financial audits from January 2011 to June 2014 were completed and expected to be submitted to the Assembly by February 2024 • Performance audit on roads sector completed and submitted to the Assembly. • Compliance audits commenced in 10 ministries on selected topics currently at the reporting stage. • Petroleum audit ongoing with scope extended to June 2023 = |

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| Independence | <ul style="list-style-type: none"> • Advice for board function in the draft audit act provided • General advice to the provisions in the audit bill (submitted to Parliament in January 2023) | <ul style="list-style-type: none"> • Advice for revision of audit act and independence efforts as per the SAI's request | <ul style="list-style-type: none"> • Advice was provided to publish reports once submitted to the Assembly, which is now being implemented • Audit bill still at Parliamentary level |
| Audit capacities in general | <ul style="list-style-type: none"> • Annual audit plan 2022-2023 developed • Financial and Compliance audit in-person trainings held • Quality control training held • Working papers customized and made available in online collaboration platform | <ul style="list-style-type: none"> • Quality Control follow up training • Financial and Compliance audit refresher trainings | <ul style="list-style-type: none"> • Quality control training held for all supervisors • Audit plan for 2023/24 developed and approved • Financial and compliance audit manuals updated |
| Strategic management, internal governance and ICT-tools | <ul style="list-style-type: none"> • ICT equipment (Laptops) purchased, and SAI staff trained in MS 365 • Operational plan updated quarterly • 60 laptops and MS 365 licenses procured • 16 internet routers procured • Full time ICT advisor recruited | <ul style="list-style-type: none"> • Quarterly operational plan updates and monitoring • Management Development Program in collaboration with AFROSAI-E • Full Implementation of Microsoft 365 by 80 NAC staff i.e teams meetings and online working papers • Support to internet connection and video conferencing in the new building | <ul style="list-style-type: none"> • Revised operational planning tool developed • Full rollout of 365 to 80 auditors and all audits performed digitally • Continued support to the internet in the NAC building and for fieldwork • Training and on-the-job support on the use of IT tools and systems, especially for audit. |
| HR, training and professional development | <ul style="list-style-type: none"> • Gender, Diversity and Inclusion analysis completed, and baseline indicator score set • HR priority support areas agreed upon and HR policy • Training plan developed • Four staff undertook IDI Professional Education for SAI Auditors (PESA)-P(Pilot) • Five staff registered for CPA Uganda course and two sat for exams in 2022. • Training and professional development strategy developed • Support provided to the development of an HR policy | <ul style="list-style-type: none"> • Peer support to HR policy revision • Support to continued CPA studies and other relevant professional development courses in line with training and professional development plan | <ul style="list-style-type: none"> • Draft HR policy completed awaiting final approval • Performance appraisal system developed awaiting final approval and roll out • Code of conduct developed awaiting final approval and roll out • 10 staff undertaking IDI PESA • Five staff undertaking CPA program |

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| Stakeholder engagement | <ul style="list-style-type: none"> Website launched and stakeholder team trained Dialogue initiated with the Public Accounts Committee | <ul style="list-style-type: none"> Support to update NAC website Sensitisation and training of PAC members and other key stakeholders | <ul style="list-style-type: none"> NAC website was updated, and NAC Twitter and Facebook launched First NAC newsletter completed and disseminated in December 2023 Two engagements with auditees including accounting officers and heads of accounts. Two engagements with the Public Accounts Committee |
| PFM and partner coordination | <ul style="list-style-type: none"> Regular updates with the World Bank and AfDB on coordinated support for NAC | <ul style="list-style-type: none"> Regular dialogue with other providers of support, ensuring context understanding, harmonization and alignment with overall PFM strengthening | <ul style="list-style-type: none"> Dialogue held with the World Bank and AFDB on support to NAC |
| COMPONENT 4: Accelerated Peer-support Partnership - PAP-APP | | | |
| Programme level | <ul style="list-style-type: none"> Coordination of phase 1 support to nine SAIs completed, where 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 success stories by SAI Madagascar and Niger Competency framework for peer support projects version 1 developed SAI performance indicator Gender, Diversity and Inclusion version 1 developed and piloted Model hybrid event and experience sharing for key providers held, including training in PDIA | <ul style="list-style-type: none"> Contribute to increased and well managed peer-to-peer support to SAIs in challenging environments: Apply competency framework for mobilization and training of peers in country projects Plan and execute regular online training and an annual experience sharing workshop among providers of support Continue enhancement of capacity development approaches for SAIs in challenging contexts, including use of the Problem Driven Iterative Approach Build competencies and share best practices for support to the most | <ul style="list-style-type: none"> 11 SAIs supported in the areas of audit, strategic management, ICT, stakeholder engagement. Joint PAP-APP and GSAI trainings held on emergency preparedness and good project management principles. Guidance document on emergency preparedness was developed and shared with peer partners. SAIs of Guinea and Togo receiving support for gender-based audits. Contributed to the realisation of dedicated funding for peer support from the African Development Bank for AFROSAI-E and CREFIAF. The funding is for peer support to implement the strategic plans of the PAP-APP SAIs in these regions up to 2024. Webinar on auditing in South Sudan held on INTOSAI Auditing in Complex and Challenging Contexts (ACCC) platform. |

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| | <ul style="list-style-type: none"> • Development of “PAP-APP Declaration of project governance” • AFROSAI-E and CREFIAF succeeded in securing funding through agreement with AfDB • Peer partner agreements 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 • GDI audit experience sharing workshop held with European Court of Auditors • Strategic management training for CREFIAF SAIs • Gender, Diversity, Inclusion audit planning workshop held for CREFIAF SAIs | <p>challenged SAIs in the areas of strategic change management, support coordination, gender, diversity and inclusion actions, and COVID-19 related audits</p> <ul style="list-style-type: none"> • Contribute to global sharing of good practices of support to challenged SAIs and good stories of how such SAIs strengthen their capacities and performance, in collaboration with CBC | |
| <p>SAI Eritrea country project level support</p> | <p>Phase 1 support completed, including five-year strategic plan and peer-based support led by AFROSAI-E agreed</p> <p>Under 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:</p> <p>2021 annual performance report and 2022 operational plan</p> <p>Technical needs assessments for newly established audit divisions</p> <p>SAI staff participation in regional programming</p> <p>Increased capacity in human resources, quality assurance, performance auditing, and IT auditing</p> <p>Two performance audits completed</p> | <p>Under the project leadership of AFROSAI-E, contribute to project coordination and peer support for:</p> <ul style="list-style-type: none"> • Further strengthening organizational and management capacity, and delivery of the operational plan, annual performance report, and new strategic plan • Management Development Program • Technical support for developing OAGE Strategic Plan 2024 – 2028 • A-SEAT deployment • Resident trainer for performance audit, financial audit, IS audit. | <ul style="list-style-type: none"> • AFROSAI-E was the primary provider of support: • Performance report, annual operational plan and mid-year operational plan completed • Management Development Program conducted • Technical support to developing SP 2024-2028 and development of M&E framework conducted. SP will be finalized in the 1st quarter of 2024 • A-SEAT deployment completed with AFROSAI-E support. Selected FAs being piloted on the system • Resident trainer for performance audit, financial audit, and IS audit not yet deployed • Training on IS Audits conducted. One IS audit is currently on going. • On the job support on performance audit provided. |

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| | | <ul style="list-style-type: none"> On the job support for IS audit and performance audit Staff participation in the regional workshop | <ul style="list-style-type: none"> Selected staff participated in regional workshop including HR, Quality Management, and Extractive industries |
| SAI Guinea country project level support | <ul style="list-style-type: none"> Phase 1 support completed, including a five-year strategic plan and support agreed with AfDB for digitalization Phase 2 PAP-APP Cooperation agreement 2022-2025 Cooperation agreement with SAI and CREFIAF agreed for 2022-2025. SAI France, Gabon and Morocco agreed to provide additional peer support. Peer support provided to the SAI for strategic management and partner engagement Planning of audit related to gender, diversity and inclusion conducted and topic selected | <ul style="list-style-type: none"> Provide technical support in collaboration with CREFIAF and peer-SAI resource persons to: Strategic change management enabling the SAI to succeed in having a relevant operational plan, regular internal reporting and annual public reporting of its own performance Mobilisation and coordination of various providers of support An audit of a topic related to gender, diversity and inclusion Jurisdictional control based on 2021 COVID-19 audit | <ul style="list-style-type: none"> Support provided to strategic Management, which enabled the SAI to refine its strategic objectives, and revise its triannual operational plan against actual achievements so far. They also produced a PAR report for 2022. Scaled up support to SAI Guinea from USAID mobilised, which will permit more extensive support for implementing its Strategic Plan. An audit on Accessibility for women and the disabled was conducted through the support of peers The planned sanction judgement of management faults based on the COVID-19 audit was postponed to 2024. |
| SAI Niger country project level support | <ul style="list-style-type: none"> Phase 1 support completed, including a five-year strategic plan and support agreed with EU (amongst others) Phase 2 PAP-APP Cooperation agreement developed 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 | <ul style="list-style-type: none"> Provide technical support in collaboration with CREFIAF and peer-SAI resource persons to: Strategic change management enabling the SAI to succeed in having a relevant operational plan, regular internal reporting and annual public reporting of its own performance Mobilization and coordination of professional development and training by providers of support Audit of a topic related to gender, diversity and inclusion | <ul style="list-style-type: none"> The project was suspended in July 2023 due to a coup d'état |

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| | | <ul style="list-style-type: none"> • Audit of COVID-19 measures | |
| SAI Sierra Leone country project level support | <ul style="list-style-type: none"> • Phase 1 support completed, including a five-year strategic plan • Phase 2 PAP-APP Cooperation agreement developed • Monitored events around the Auditor-General's suspension and continued to engage donors on the SAI's independence • Published a statement of concern on backlash from the SAI's COVID-19 audit and the suspension of the Auditor General • Meeting held with partners at 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 | <ul style="list-style-type: none"> • Subject to the signing of a new cooperation agreement and under the project leadership of AFROSAI-E, contribute to project coordination and peer support for: • Development and implementation of more streamlined M&E tools and systems • Delivery of a strategy-based, realistic, and relevant operational plan | <ul style="list-style-type: none"> • No cooperation agreement signed with SAI but support received through AFROSAI-E. • Operational Plan and monitoring system was developed • Environmental Audit training conducted |
| SAI Togo country project level support | <ul style="list-style-type: none"> • Phase 1 support completed, including a five-year strategic plan and support ongoing (by WB amongst others) • Phase 2 PAP-APP Cooperation agreement developed • 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 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) | <ul style="list-style-type: none"> • Provide technical support in collaboration with CREFIAF and peer-SAI resource persons to: • Strategic change management enabling the SAI to succeed in having a relevant operational plan, regular internal reporting and annual public reporting of its own performance • Mobilisation and coordination of various providers of support. • Audit of a topic related to gender, diversity and inclusion | <ul style="list-style-type: none"> • The SAI has reviewed its multiannual action plan and finalised its 2023 operational plan with peer support. It reports annually but does not publish the reports as of now • Peers have supported the SAI in various donor meetings that contributed to some additional small-scale support. The SAI as of now does not yet hold regular donor coordination meetings • The gender, diversity and inclusion audit is ongoing and expected to be finalised in 2024 |

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| | <ul style="list-style-type: none"> Gender audit planning workshop conducted; audit team established, and audit topic chosen | | |
| SAI Zimbabwe country project level support | <ul style="list-style-type: none"> Phase 1 support completed, including a five-year strategic plan and support agreed with UNDP Under the project leadership of AFROSAI-E, held a meeting with SAI leadership and donors to discuss priority areas for support and opportunities for collaboration; but potential project is currently paused awaiting SAI follow up | <ul style="list-style-type: none"> Ongoing discussions between the SAI and AFROSAI-E on possible support for 2024 | <ul style="list-style-type: none"> No cooperation agreement signed with the SAI but support provided by AFROSAI-E through funding from AFDB Supported in finalizing the 2023 Annual Operational Plan. Supported in conducting a Strategy mid-term review. AFROSAI-E did a Board Induction, and a Board Charter is in the draft phase. |

COMPONENT 5: Support to the Court of Accounts of Madagascar – “TANTANA project 2020-2024”

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| General | <ul style="list-style-type: none"> 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 engagement of long-term advisors Kick-off seminar and webinar for peers Partner coordination: Project Support Group (main financial and technical partners of the SAI) meeting regularly and exchange information on a 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 project for conducting audits, communication, strategical management and gender awareness. | <ul style="list-style-type: none"> 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 from SAI France, Morocco and Norway Coordination with other providers of support to the SAI and the regional Financial Tribunals Strengthening ICT Governance and improve management of ICT equipment in the SAI Introduce ISSAI compliant audit methodology (presentation, training, communication & support) along with a SAI team to champion it Support additional audit reports, including an audit related to gender | <ul style="list-style-type: none"> Ongoing technical and financial support to audits and control activities with many peers (22 peers in total) from the three partner SAIs, including for the financial tribunals. Regular coordination with other providers of support under EU leadership as well as TANTANA leadership An ICT responsible is in place and the team has been strengthened, with an ICT manager recruited. Basic ICT governance routines are in place A methodological unit has been formed and trained in the SAI that supports audit teams in using IDI manuals that have been adopted 8 audits supported, including one on gender-based violence Annual planning has been strengthened and become more realistic. The SAI lobbies for its improved budget, so far without success Jurisdictional control backlog partly cleared; work is ongoing |
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| | | <ul style="list-style-type: none"> Strengthening planning and budgeting procedure Improve Jurisdictional Control procedures | |
| Audit capacities and results | <ul style="list-style-type: none"> 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 <p>Technical and financial support to the various audits. The following are published:</p> <ul style="list-style-type: none"> Gold mining JIRAMA (Electricity & water supply company) follow-up Evaluation of Public Policy on Water sanitation. The following audits are to be finalized: <ul style="list-style-type: none"> Rice sector Public subventions Human Resources management in the Toamasina municipality The following audits have been initiated: <ul style="list-style-type: none"> INSTAT (National Statistical Office) financial audit Gender equality policies SADC (Southern African Development Community) financial statements | <ul style="list-style-type: none"> On-the-job support to compliance and performance audits per the annual work plan of the CdC and Financial Tribunals, using an agreed peer support protocol Advice to finalize audits carried over from 2022 Support to customize and roll out ISSAI-compliant audit manuals and work papers using a team of champions from the CdC Advanced training for trainers and champions of audit methodology | <p>In addition to the audits continued from 2022, provided technical and financial support for the execution of the following audits:</p> <ul style="list-style-type: none"> Food security audit Fisheries audit Mining proceeds audit Gender audit on SDG5 implementation measures Procurements compliance audit JIRAMA review Climate change environmental audit Formed the methodological unit and provided them with advanced training (quality control, sampling, risk analysis) and support to design audit manuals and work papers throughout the CdC and Financial Tribunals Assessed the needs of the Prosecution office (Parquet) in terms of peer support to improve audits quality control. |
| Jurisdictional controls | <ul style="list-style-type: none"> Analysis of the backlog of accounts made and action plan established, and partly implemented. | <ul style="list-style-type: none"> Clear the backlog of state accounts to be judged. Complete the analysis of the procedure: identify areas for improvement | <ul style="list-style-type: none"> Backlog of state accounts largely cleared, work ongoing. However, a large backlog of public entity accounts remains. Workshops with peers held to identify areas of improvement and action plan for 2024 agreed |
| Visibility and communication | <ul style="list-style-type: none"> Advice and logistical support for improved presentation of the annual audit report (“Rapport Public”) in 21 and 22 SAI staff trained and coached on media engagement | <ul style="list-style-type: none"> Improve the presentation of Rapport Public: develop an action plan identifying the main actors, steps, calendar and deliverables | <ul style="list-style-type: none"> A communication manager has been named by the SAI and an action plan developed. Due to elections, there was no 2023 annual audit report presentation |

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| | <ul style="list-style-type: none"> Action plan for enhancing presentation and communication of Rapport Public drafted and implemented giving more SAI visibility Website launched and main activities posted in social media | <ul style="list-style-type: none"> Enable CdC to regularly publish information posts Support Financial Tribunals in communication efforts | <ul style="list-style-type: none"> Several Financial Tribunals presented their annual reports with wide media echo Website and Facebook page are regularly updated |
| Legal framework and independence | <ul style="list-style-type: none"> Initial assessment of legal framework and independence challenges Legal assessment made, and proposal of upgrading the budget position of SAI accepted and implemented. This increased the financial autonomy for the SAI | <ul style="list-style-type: none"> Support SAI in obtaining a more credible budget | <ul style="list-style-type: none"> Budget proposal elaborated and lobbying activities supported. No increased budget as of now |
| Strategic change management | <ul style="list-style-type: none"> Advice on improving budgetary process Instructions & best practices circulated by SAI President SAI issued 1st Annual Performance Report (2021) SAI approved an enhanced Annual Work Plan for 2023, | <ul style="list-style-type: none"> Provide support for budget procedures and operational planning: identify main areas for improvement and propose actions Advice for drafting the 2nd Annual Performance Report Support in development of Code of Ethics | <ul style="list-style-type: none"> Operational planning 2024 improved, more realistic and more autonomous. Financial tribunals have also done annual audit planning in line with ISSAIs for the first time The SAI Performance Report completed and, for the first time, published. Work on the Code of Ethics delayed |
| Digital tools and software | <ul style="list-style-type: none"> SAI ICT basic-system-conception developed ICT Equipment delivered and operative SAI allocated ICT responsible to a manager and an advisor hired. Introduction of basic ICT-governance procedures and processes have started | <ul style="list-style-type: none"> Enable SAI basic ICT tools and establish systems for maintenance Procure and support implementation of additional ICT equipment for the SAI and the Financial Tribunals | <ul style="list-style-type: none"> Basic tools in use across SAI and Financial tribunals, staff of both have been trained Additional equipment procured for financial tribunals |
| HR and professional development | <ul style="list-style-type: none"> General Gender awareness seminar delivered Training provided by the Canadian Audit and Accountability Foundation (CAAF): raise awareness on the different dimensions of Gender inclusion, and provide tools and techniques to carry out a gender audit (65 participants) | <ul style="list-style-type: none"> Deliver gender audit training for Financial tribunal staff Develop an initial Professionalization Plan Deliver different trainings for SAI staff (crosscutting with other components) | <ul style="list-style-type: none"> Gender audit training material localised and delivered for two out of five provincial financial tribunals (Tana part of original training) Professional training needs list updated and approach for professionalisation plan established Crosscutting trainings, including on Excel, continued |

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| | <ul style="list-style-type: none"> • equip participants with the techniques to run future gender trainings (15 participants) • Increase technical knowledge and skills through delivery of 20 training initiatives on audit, communication, ICT and management issues (280 participants) • Identify main needs in professional training | | |
| 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 | <ul style="list-style-type: none"> • 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-SAs as key providers of technical support for 2021-2024 • SAI Norway joined the project as a peer to provide targeted support for IT auditing • Met with members of the Advisory Council and identified potential collaborations | <ul style="list-style-type: none"> • Coordinate a network of peers and other local NGOs to support the SAI in delivering its strategic plan across the three focus areas of the project • Deliver support in close partnership with AFROSAI-E and resource persons from the SAs of Kenya, Latvia, Norway, Sierra Leone, and UK • Coordinate a mid-term review of the project that is informed by and contributes to IDI's wider sustainability review efforts | <ul style="list-style-type: none"> • Support delivered in close partnership with SAI Latvia, SAI UK and AFROSAI-E • Project mid-term review cancelled and covered under on-going PAP-APP program evaluation |
| Foundations | <ul style="list-style-type: none"> • Updated 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 project and SAI • Collected in-depth staff feedback on operational planning process, including ideas for future iterations which were applied in the 2023 planning process • Conducted a mid-term review of the strategic plan • Developed first organisation wide training plan | <ul style="list-style-type: none"> • Support the continued iteration of organisational planning & reporting systems including quarterly check-ins and streamlined planning tools • Support advocacy for greater independence • Support the development of a new gender equality, diversity and inclusion strategy | <ul style="list-style-type: none"> • New operational planning and monitoring tool developed and rolled out • Audit plan for 2024 developed and approved • Advice provided for NAO amendment bill currently in the Ministry of Finance • GDI study completed and approved by management |

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| | <ul style="list-style-type: none"> Independent gender, diversity, and inclusion (GDI) survey of all staff and 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 | <ul style="list-style-type: none"> Planned and executed audit of COVID-19 response with report delivered to the National Assembly Assessed challenges and identified solutions for clearing audit backlog and delivering annual reports Improved understanding of each audit unit's 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 since rolled out the training to other staff Tested and iterated report writing training materials and began training staff champions who will next year roll out the training to other staff themselves Trained IT auditors on relevant skills to ongoing and upcoming audits Delivered audits on annual government accounts, COVID-19, and IT systems | <ul style="list-style-type: none"> Co-facilitate training of champions and iteration of training materials for key audit skills Support delivery of critical audits on government accounts Training of IT audit staff on highly technical skills and complementary training for financial auditors Support evidence-based customisations of financial, compliance and IT audit working papers | <ul style="list-style-type: none"> Materiality policy developed and awaiting final approval before roll-out Support provided to completed audit of the consolidated government accounts for 2020 Support provided to two pilot compliance audits currently at the reporting stage Advice provided on audit ranking and prioritisation within the audit plan for 2024 and planning to meet statutory deadlines IT audit study visit to SAI Norway including on the job support on IT systems audit |
| Communications | <ul style="list-style-type: none"> Delivered SAI's first summarised audit report and annual performance snapshot as well as radio programmes, blogs, and social media infographics Collaborated with a Gambian CSO to make summarised audit reports more understandable and relevant for citizens Trained staff on planning and delivering engaging radio programmes | <ul style="list-style-type: none"> Co-facilitate training on relevant communications skills. Support delivery of citizen-friendly products like radio programmes, infographics, and simplified reports. Support delivery of more regular and outcome-driven engagement with stakeholders including auditees, National | <ul style="list-style-type: none"> Stakeholder engagements held with auditees, the National Assembly, and the media NAO video completed and disseminated Radio talk shows held, infographics and simplified reports prepared for completed audits Training on communication |

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| | <ul style="list-style-type: none"> • 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 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 | Assembly, CSOs, and media. | skills not held as planned |
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COMPONENT 7: Support to the Cour des Comptes DRC – “CdC DRC Peer Support Project 2022-2025”

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| General project management and coordination | <ul style="list-style-type: none"> • 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 • 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 • The SAI signed an MoU with USAID for support to the tune of USD 4M for implementation of SAI’s strategic plan | <ul style="list-style-type: none"> • Continuous improvement of 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 | <ul style="list-style-type: none"> • Project ambitions revised downwards after review of the 2022 project results. One of the major revisions was the cancellation by the project steering committee of the planned independence assessment of the SAIs as it is not considered a priority • The revisions included the cancellation of a planned assessment of the SAI’s independence by the steering committee of the Project as it is not considered a priority for the SAI. • Active risk management ongoing • Peer partners actively engaged. Regular monthly peer team meetings. |
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| Strategic management, internal governance, and ethics | <ul style="list-style-type: none"> • Support to SAI operational and audit planning for 2023 • An operational plan that is linked to the SAI’s Strategic Plan • A monitoring system in place • Report on performance for the first nine months • 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 | <ul style="list-style-type: none"> • Enable the SAI to put in place an internal monitoring system • Enable the SAI to have an updated Code of Ethics and create staff awareness • Enable the SAI to get a complete picture of its audit universe by building a database of all auditees • Support the SAI to develop a risk-based work plan • Support SAI to assess its independence and institutional set-up | <ul style="list-style-type: none"> • Operational plan 2024 developed and waiting for approval by relevant SAI committee. • Monitoring report Jan-September 2023 and waiting for approval by relevant SAI committee. • Database of auditees developed and waiting for approval by relevant SAI committee. • Code of ethics developed waiting for approval by SAI. • ICT needs assessment completed and report submitted and waiting for approval by relevant SAI committee. • A planned assessment of the SAI’s independence was cancelled by the steering committee as it is not considered a priority for the SAI. |
| Compliance auditing and jurisdictional control | <ul style="list-style-type: none"> • Initial needs assessment on CA carried-out | <ul style="list-style-type: none"> • Training and guidance for CA methodology and development of manual based on ISSAIs • On-the-job guidance to conduct one compliance audit on a topical subject | <ul style="list-style-type: none"> • Compliance audit training was not done due to delays in adopting an ISSAI CA manual. • A CA manual has now been adopted and training on how to use the manual has been conducted. • Audits planned for this year and on the job support to be provided. |
| Communication and stakeholder engagement | <ul style="list-style-type: none"> • Support to internet and videoconferencing provided • Communication Unit set up • Training and coaching in communication and stakeholder engagement provided leading to SAIs first | <ul style="list-style-type: none"> • Enable SAI internet connectivity and online videoconference system • Support the SAI to conduct stakeholder engagement seminar | <ul style="list-style-type: none"> • Internet connectivity provided. • A dedicated donor group to support the SAI formed. |

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| | <p>communication strategic and operational plans</p> <ul style="list-style-type: none"> • First SAI Youtube channel with an informational clip about the SAI and its work • Increased visibility of the SAI in country and the region | <p>and similar visibility and sensitization activities</p> <ul style="list-style-type: none"> • Support the SAI develop a communication strategy and plan | <ul style="list-style-type: none"> • Communication strategy and operational plan. |
| COMPONENT 8: The Global SAI Accountability Initiative (GSAI) Programme | | | |
| Programme management and coordination | <ul style="list-style-type: none"> • Funding application submitted to the EU – agreement expected in Q1 2023 • Developed overall approach and partner set-up for all SAIs in consultation with partners | <ul style="list-style-type: none"> • Overall guidance and coordination of providers and SAIs engaged in developing and implementing country projects | <ul style="list-style-type: none"> • GSAI Agreement with EU signed on March 2, 2023 as planned. • IDI developed a proposed overall concept for the phase 1 projects based on inputs of the beneficiary SAI and interested peer partners. Used to set partner roles, tentative areas of support and a timeline for the planning phase • Kick-off workshop outlining the overall process and success criteria for implementing GSAI held in March 2023. Included training on collaborating well and how SAIs can engage with partners • Paris event on effective project management held jointly with PAP-APP in November 2023, where SAI partners identified key principles and practical approaches for managing peer-support projects successfully |
| Country projects Benin, Belize, Dominica, Haiti, Honduras, Lebanon, | <ul style="list-style-type: none"> • N/A | <ul style="list-style-type: none"> • Agreements and plans for tailored country projects including areas of support and partners involved. Implementation of | <ul style="list-style-type: none"> • Agreements for first support phase entered for five of eight SAIs, Dominica, Kyrgyzstan, Belize, |

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| Kyrgyzstan and Tajikistan ¹ | | country level support initiated for core SAI needs. | Tajikistan, and Honduras. Support activities initiated in all these SAIs <ul style="list-style-type: none"> • Agreements with three SAIs, Benin, Haiti, and Lebanon expected to be signed in February 2024. • Facilitated country visits and regular contact between SAIs and providers in all countries except Haiti. For Haiti, partners have developed a project through online contact and agreed to meet physically when activities start in the implementation phase |
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D. 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 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 the Gambia and Somalia, new Auditors General were appointed in February 2023 and were inducted into the projects by the respective project management teams. This was necessary to ensure leadership buy-in and continuity of support.

In DRC, a management development programme in the form of coaching is ongoing with funding and technical support provided by SAI Sweden under the Peer Support Project.

SAI Communications and Stakeholder Engagement

Stakeholder engagement is embedded in all bilateral projects. Several SAIs conducted joint meetings with in-country donor partners in 2023, as in Somalia, Niger and Madagascar. SAI Gambia was supported in conducting engagements with auditees to improve the timeliness and quality of financial statements. The SAI also held in engagements with the National Assembly and continued to publish citizen-friendly products including infographics, call-in radio programmes, and a video explainer. Stakeholder engagement was prioritised in South Sudan in 2023, and for the first time, the SAI held engagements with auditees from the Central Government and the National Assembly to explain its role and mandate and to sensitise on the need for quality and timely financial reporting. In Somalia, the office has been actively engaged with the newly elected parliament to brief the members of the Public Accounts Committee on the SAI's roles and responsibilities, key findings and recommendations in the reports and ways to enhance audit follow-up. In Madagascar, several tribunals publicly presented their audits reports, which received wide media attention. Support to

¹ The SAIs of Benin, Belize, Lebanon and Tajikistan were added in December 2022 in a decision by the INTOSAI Donor-Cooperation.

the SAI of DRC lead to the creation of a dedicated donor group of in country donors to partner with and support the SAI. Quarterly meetings have been planned. The SAI has significantly increased its visibility with the creation of a communication unit and regular media presence especially on national television.

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 2023, this has been addressed in the following ways:

- SAI Madagascar completed an audit on gender-based violence with peer support.
- A GDI study was completed in SAI Gambia, and a final report was presented and approved by management. Implementation of the recommendations from the report is expected in 2024.
- SAI Guinea carried out an audit on accessibility in public decision-making bodies for women and disabled persons and the report will be published in 2024.
- A GDI audit in Togo is expected to be completed in 2024.

E. 2023 Results Achieved

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

IDI Output Indicators

| Expected Results | Indicator or No. | Indicator Definition | Source | Baseline (Date) | Target / Actual | Targets and Actual Results (by calendar year) | | | | |
|---|------------------|---|---|-------------------------|-----------------|---|---------------|--|----------------|----------------------------|
| | | | | | | 2019 | 2020 | 2021 | 2022 | 2023 |
| 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 | a) 11 b) 5 |
| | | | | | Actual | a) 11 b) 2 | a) 11 b) 4 | a) 11 b) 5 | a) 11 b) 5 | a) 13 ² 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 | a) 4 b) 11 |
| | | | | | Actual | a) 3 b) 11 | a) 7 b) 11 | a) 10 (including resource persons) b) 11 | a) 17 b) 11 | a) 17 b) 14 |

² Benin and Tajikistan ongoing work on strategic planning under GSAI

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| 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 | Mid-term review of PAP-APP programme phase 2: mostly met |
| | | | | | Actual | N/A | South Sudan : partly met PAP-APP: partly met | Somalia: mostly met | South Sudan: Mostly met | N/A (PAP-APP evaluation ongoing to April 2024) |

IDI Supported SAI Capacity and Output Indicators

| Expected Results | Indicator or No. | Indicator Definition | Source | Baseline (Date) | Target / Actual | Targets and Actual Results (by calendar year) | | | | |
|--|------------------|--|---|---------------------|-----------------|---|--------------|---------------|---------------|---------------|
| | | | | | | 2019 | 2020 | 2021 | 2022 | 2023 |
| 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 | 5 |
| | | | | | Actual | 1 | 1 | 3 | 4 | 5 |
| 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 | 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 | a) 10 b) 6 |
| | | | | | Actual | a) 2 b) 2 | a) 5 b) 2 | a) 10 b) 4 | a) 11 b) 4 | a) 11 b) 4 |

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| | | potential partners and b) use operational plans, internal reporting and issue a SAI Performance report annually | | | | | | | | |
| 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) | Targ et | 1 | 2 | 2 | 2 | 3 |
| | | | | | Actu al | 0 | 0 | 0 | 1 ³ | 2 ⁴ |

F. 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 the delivery of the IDI strategic plan.

Specific to IDI's bilateral support, there is a risk of disruption of the progress of the supported SAI(s) in the event of a change of leadership or political issues. In Niger, for example, the project was suspended in July 2023 because of a coup d'état.

Additionally, the bilateral support portfolio includes programmes like GSAI where IDI plans to have limited involvement in the first phase of each country project, mainly to establish the project in collaboration with the SAI and other partners, with the expectation that the other partners will fully take over the next phase of the project. There is however a risk that the other partners will not have gained sufficient experience and expertise to take over these projects and provide support to the expectation of the beneficiary SAIs. There is also a risk that the expected financial support to each of the projects will be less than anticipated, hence affecting progress.

G. Financial overview

For 2023 the expenditure as compared to the 2023 revised budget approved by the IDI Board in June 2023 was as follows:

| | Revised Budget 2023 | Actual Expenditures 2023 | % difference over budget |
|----------------------------------|---------------------|--------------------------|--------------------------|
| Allocated Staff Costs | 1,994,771 | 1,876,630 | -6% |
| Allocated Overheads costs | 2,549,772 | 2,387,337 | -6% |
| Direct Staff Costs | 11,585,340 | 12,119,420 | +5% |
| Delivery Costs | 18,814,705 | 17,856,540 | -5% |
| Sum | 34,944,588 | 34,239,927 | -2% |

The deviations are within the significant level of 10%.

H. Lessons Learned

The following new lessons were learned from bilateral support during 2023:

³ 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.

⁴ SAI Somalia supported to develop a new Audit Act.

- I. It is possible to use the SAI's existing systems to develop simple digital tools for audit planning and operational planning and monitoring and to train champions within the SAI to drive the process with peer guidance. This ensures stronger accountability across both corporate and audit units within the SAI.
- II. Depending on the country and the capacity development process, it seems more effective to hold workshops with small groups of carefully selected staff in consultation with the SAI. This enables better participation and engagement during workshops and also follow-ups. It is however essential to ensure inclusiveness and the involvement of all targeted SAI staff in project activities.
- III. It is vital to have clearly defined roles and responsibilities for all project management team members to ensure accountability. All members of the PMT should have an active role in budget and work plan preparation, monitoring and reporting.
- IV. It is essential to undertake periodic reflective sessions for both the PMT and the peer teams to collect lessons learnt and enable an iterative approach to overall project management and support delivery.
- V. Where some competence has been built within the SAI, it is beneficial to transition all project documentation into the SAI's digital workspace, for example, Microsoft Teams or Google Workspace. This promotes ownership and enables SAI staff to take more responsibility for project implementation and monitoring.
- VI. A full-time audit advisor or resident advisor to organize and coordinate audit peer support is an efficient model to ensure continuity and follow-up, especially since peers dedicate part-time in-kind support to the project.
- VII. Seeking a flexible approach from the donors when necessary is crucial in delivering audit results in cases where SAI staff cannot come to work due to lack of transport. A flexible approach allows for alternatives to support SAI staff financially, especially where safeguards are in place to reduce corruption risk.
- VIII. In some cases, supporting the SAI in collaborating with other government institutions that may not be fulfilling their mandate is beneficial. For example, the SAI may be supported in collaborating with the Ministry of Finance in training accountants to prepare financial statements. This improves the quality of financial reporting without necessarily affecting the SAI's independence.
- IX. Assessing and considering both the capacity of the SAI provider of support and the capacity of the SAI beneficiary to absorb the support is crucial when planning peer support projects led by partners other than IDI to ensure that planned activities will bring positive changes and no harm. If the provider lacks the required capacity, adjusting the initial plans and, for example, having greater IDI involvement in the project might be necessary.