



2022:21

Sida Decentralised Evaluation

NIRAS Sweden AB

Evaluation of Sida's support to the African Organisation of English-Speaking Supreme Audit Institutions (AFROSAI-E)

Final Report

Evaluation of Sida's support to the African Organisation of English-Speaking Supreme Audit Institutions (AFROSAI-E)

**Final Report
April 2022**

**Greg Moran
Marion Baumgart dos Santos
Kjeld Elkjaer
Dorothy Mushayavanhu**

Authors: Greg Moran, Marion Baumgart dos Santos, Kjeld Elkjaer,
Dorothy Mushayavanhu

The views and interpretations expressed in this report are the authors' and do not necessarily reflect those of the Swedish International Development Cooperation Agency, Sida.

Sida Decentralised Evaluation 2022:21

Commissioned by Sida, Embassy of Sweden in Addis Ababa

Copyright: Sida and the authors

Date of final report: 29 April 2022

Art. no. Sida62544en

urn:nbn:se:sida-62544en

This publication can be downloaded from: <http://www.sida.se/publications>

SWEDISH INTERNATIONAL DEVELOPMENT COOPERATION AGENCY

Address: SE-105 25 Stockholm, Sweden. Office: Valhallavägen 199, Stockholm
Telephone: +46 (0)8-698 50 00. Telefax: +46 (0)8-20 88 64
E-mail: info@sida.se. Homepage: <http://www.sida.se>

Table of contents

Table of contents	i
Abbreviations and Acronyms	iii
Preface	v
Executive Summary	vi
1 Introduction.....	1
1.1 Background	1
1.2 Rationale, purpose, scope and users	1
1.3 Methodology	2
1.4 Limitations and challenges	4
2 SADCOSAI and AFROSAI-E.....	7
2.1 Context.....	7
2.2 SADCOSAI (1991-2004)	7
2.3 AFROSAI-E (2004-2021).....	9
3 Findings.....	12
3.1 Coherence.....	12
3.2 Effectiveness	16
3.3 Sida's contribution to results.....	27
3.4 Impact.....	30
3.5 Sustainability	32
4 Conclusions, lessons learned and recommendations	35
4.1 Conclusions.....	35
4.2 Lessons learned	36
4.3 Recommendations.....	37
Annex 1 – Terms of Reference.....	39
Annex 2 – Inception report.....	52
Annex 3 – Documents consulted.....	76
Annex 4 – Stakeholders consulted.....	78
Annex 5 – Interview guides	81
Annex 6 – Angola case study report.....	92
Annex 7 – Eritrea case study report.....	99
Annex 8 – Mozambique case study report.....	105

Annex 9 – Somalia case study report	111
Annex 10 – The Gambia case study report.....	118
Annex 11 – Zambia case study report.....	125
Annex 12 – Zimbabwe case study report.....	131
Annex 13 – Goals in the strategic plan	136
Annex 14 – List of e-learning programmes.....	137
Annex 15 – AFROSAI-E Secretariat 2012-2021	138
Annex 16 – IDI Global SAI Stocktaking Report - Summary of findings	139

Abbreviations and Acronyms

AfDB	African Development Bank
AFROSAI	African Organisation of Supreme Audit Institutions
AFROSAI-E	African Organisation of English-Speaking Supreme Audit Institutions
AG	Auditor-General
API	African Professionalisation Initiative
ARABOSAI	Arab Organisation of Supreme Audit Institutions
A-SEAT	AFROSAI-E SAI Enhancement Audit Tool
CAAF	Canadian Audit and Accountability Foundation
CAM	Compliance Audit Manual
COVID-19	Coronavirus disease
CPI	Corruption Perception Index
CREFIAF	Organisation pour l'harmonisation en Afrique du droit des affaires
DFID	Department for International Development
DP	Development partner
ELDP	Executive Leadership Development Programme
ESAAG	East and Southern African Association of Accountants-General
EU	European Union
FAM	Financial Audit Manual
FRELIMO	Frente de Libertação de Moçambique
GIZ	Deutsche Gesellschaft für Internationale Zusammenarbeit GmbH
HDI	Human Development Index
ICBF	Institutional Capacity Building Framework
IDI	International Organisation of Supreme Audit Institutions Development Initiative
IFAD	International Fund for Agriculture Development
IFMIS	Integrated Financial Management Information System
IIAG	Ibrahim Index of African Governance
INTOSAI	International Organisation of Supreme Audit Institutions
IOB	Interim Oversight Board
ISSAI	International Standards of Supreme Audit Institutions
IT	Information technology
M&E	Monitoring and evaluation
MDP	Management Development Programme
MoU	Memorandum of Understanding
MPLA	The People's Movement for the Liberation of Angola – Labour Party
MSEK	Million Swedish Krona
NAO	National Audit Office

ABBREVIATIONS AND ACRONYMS

NAOT	National Audit Office for Tanzania
NCA	Netherlands Court of Audit
NEPAD	New Partnership for Africa's Development
OAG	Office of the Auditor-General
OECD	Organisation for Economic Co-operation and Development
OECD/DAC	Organisation for Economic Co-operation and Development's Development Assistance Committee
PAC	Public Accounts Committee
PAFA	Pan African Federation of Accountants
PAP-APP	Accelerated Long-Term Development Programme
PASAI	Pacific Association of Supreme Audit Institutions
PFM	Public finance management
RENAMO	Resistência Nacional Moçambicana
RNE	Royal Norwegian Embassy
RRV	Swedish Riksrevisionsverket
SADC	Southern African Development Community
SADCOSAI	Southern African Development Community Organisation of Supreme Audit Institutions
SAI	Supreme Audit Institution
SAI-PMF	Supreme Audit Institution Performance Measurement Framework
SDG	Sustainable Development Goal
Sida	Swedish International Development Cooperation Agency
SNAO	Swedish National Audit Office
TA	Tribunal Administrativo (Mozambique)
TC	Tribunal de Contas (Angola)
ToR	Terms of Reference
UNITA	National Union for the Total Independence of Angola
USAID	United States Agency for International Development
USD	United States Dollar
WB	World Bank
ZANU-PF	Zimbabwe African National Union – Patriotic Front
ZAR	South African Rand

Preface

This evaluation of the Swedish International Development Cooperation Agency's (Sida) support to the African Organisation of English-Speaking Supreme Audit Institutions (AFROSAI-E) was commissioned by the Embassy of Sweden in Addis Ababa. The evaluation took place from October 2021 to March 2022 and was conducted by:

- Greg Moran, Team Leader.
- Marion Baumgart dos Santos, Technical Expert Audit Institutions and Governance
- Kjeld Elkjaer, Technical Expert Public Finance Management and Audit Institutions
- Dorothy Mushayavanhu, Technical Expert Governance.

Matilda Svedberg managed the review process at NIRAS. Goberdhan Singh provided the quality assurance. Therese Sjöström, Programme Manager, managed the evaluation at the Embassy of Sweden in Addis Ababa.

Acknowledgements

The evaluation team would like to thank the staff of AFROSAI-E, staff of the Supreme Audit Institutions in Angola, Eritrea, Mozambique, Somalia, The Gambia, Zambia and Zimbabwe, and all of those who participated in the evaluation, without whose assistance and input we would not have managed.

Executive Summary

Background

This evaluation of Swedish International Development Cooperation Agency (Sida) support to the African Organisation of English-Speaking Supreme Audit Institutions (AFROSAI-E) and its predecessor, the Southern African Development Community Organisation of Supreme Audit Institutions (SADCOSAI), ran from October 2021 to April 2022. The evaluation was designed around OECD/DAC criteria coherence, effectiveness, impact and sustainability and included a focus on an additional Swedish priority - gender equality. It involved significant consultations at international and regional levels and included seven country case studies: Angola, Eritrea, Mozambique, Somalia, The Gambia, Zambia and Zimbabwe. The evaluation covered 30 years of Sida support - first to SADCOSAI from 1991 to 2003, then to AFROSAI-E from 2004-2021, including more than 10 years of core support (2010-2021). Unlike previous evaluations of SADCOSAI and AFROSAI-E, the ToR for the current evaluation require an assessment of what difference **Sida's support to AFROSAI-E** has made.

Coherence

AFROSAI-E is a valued and trusted partner and collaborator with a multitude of organisations and institutions and has maintained close working relationships and partnerships with them. However, coordination amongst donors, including bilateral and regional Sida support has sometimes been sub-optimal.

Effectiveness

Building the capacity of the Secretariat has been a core aspect of Sida's support to SADCOSAI and AFROSAI-E since 1991. **Increased independence of SAIs** has been a priority for SADCOSAI / AFROSAI-E since the first Institutional Strengthening Programme in 1998 (and quite probably before). In addition to providing space for learning, sharing, and identifying solutions to common problems by bringing Heads of SAIs together during the SADCOSAI Conference of AGs and annual AFROSAI-E Governing Board meetings, SADCOSAI and AFROSAI-E were and are essentially capacity building organisations focused on organisational and management development, increased capacity of human resources, and the development of manuals and tools to improve the **quality of audits**. AFROSAI-E's support to communication and stakeholder management aims to contribute to **increased follow up and implementation of audit findings and recommendations**. According to those who were able to speak to the earlier periods and the 1997 SADCOSAI evaluation report, Sida was the driving force behind SADCOSAI focusing on **gender equality** from around 1995 and has continued to push for greater focus over the entire evaluation period.

Sida's contribution to outcomes

Sida funding has undoubtedly contributed, both directly and indirectly, to the growth of SADCOSAI / AFROSAI-E as an organisation. Although the Secretariat has been supported and bolstered by secondments of staff from the OAG South Africa, RRV/SNAO and now member SAIs as well, all of those consulted pointed to the quality, skills and experience of the Secretariat, and AFROSAI-E's growth and ability to attract and retain such staff would not have been achieved without Sida's support.

Impact

The impact statement in SADCOSAI programme documents and AFROSAI-E corporate plans has grown over the years from 'improved efficiency in the public sector' in 1993 to 'enhanced

accountability and transparency in the management of public accounts, which contribute to good governance'. A further 'high level' impact is added in the current Strategic Plan - a reduction in poverty. Changes at these levels depend on multiple factors beyond AFROSAI-E's control or that of the SAIs, attributing changes to any development partner or programme is virtually impossible, and AFROSAI-E does not track changes at this level. The impact level in the reconstructed theory of change for the evaluation was thus revised to a more realistic level than that in the strategic plan and that is more closely linked to the outputs and outcomes of AFROSAI-E's support: **greater transparency and accountability in the use of public funds**. Although this too is not tracked by AFROSAI-E and measuring changes at this revised level remains a challenge, the **potential** for impact of AFROSAI-E's support is evident and some elements of changes were found in country case studies.

Sustainability

SADCOSAI and AFROSAI-E's focus on providing a space for heads of SAIs to share experiences and learn from each other, and the attention to both individual and institutional capacity has enabled the growth of SAIs, increased the capacity of Auditors-General and auditors in the region, and provided a multitude of manuals and tools that will remain in place even were the support of AFROSAI-E to come to an end. At the same time, various constraints to sustainability exist, largely beyond AFROSAI-E's control, including that the audit environment is rapidly changing and evolving as new international standards are developed and new approaches and methodologies are pioneered, and new issues emerge where auditing is required (such as extractive industries and illicit financial flows). As a result, manuals and approaches can be expected to become out of date over time. While those SAIs that have been part of SADCOSAI / AFROSAI-E over many years might be able to cope with changes introduced at the international level, those that have recently joined (such as Somalia, South Sudan and Rwanda), weaker SAIs (such as Eritrea and The Gambia), and those that have only recently been revitalised (such as Angola) would be less capable of adapting without ongoing support. Staff attrition rates for all SAIs are also high, and there is an ongoing need for new staff to be trained and brought up to speed on international standards and approaches.

Lessons learned

The following observations are made regarding lessons learned for Sida generally that may be of relevance for Sida support (and that of other development partners):

- *Coherence*: Sida (and others supporting regional organisations) need to ensure coordination between regional programmes and bilateral support is maintained and that information on regional programmes is widely shared with Embassies in partner countries so that duplication is avoided and opportunities for complementary programming are maximised.
- *Outcomes and results*: Earlier and more active engagement by Sida with recipients of funding is needed to ensure that the expected outcomes of projects and programmes are identified early so that those reporting know what is expected of them and what results they need to show.
- *Gender equality*: Sida has the ability to place and keep gender equality on the agenda by making funding conditional on recipients taking steps to increase gender equality and by including it as an issue to be considered in all evaluations. Even so, it is sometimes difficult for organisations not focused on gender equality to understand how to address the issue. The assistance provided to AFROSAI-E by the Sida gender help desk in this regard appears to have borne fruit and similar support should be offered to all recipients of Sida funds.
- *Impact*: There is a need to continue to support them even when they appear to be making limited progress and after they start to show progress rather than abandoning them too soon.
- *Core vs project support*: Core support increases certainty and predictability, allows for long-term and proactive planning, increases flexibility and responsiveness, addresses gaps

between projects, fills funding gaps in projects, increases continuity, institutional memory, and overall sustainability. Sida's approach to funding of SADCOSAI and AFROSAI-E, nonetheless provides a 'good practice' lesson on the route to follow from 'seed funding' to project support and then to core support once AFROSAI-E was mature enough to cope with it.

- *Twinning with Swedish institutions:* Where Swedish institutions have particular skills and experience, and where it is acceptable to the relevant country or organisation, twinning arrangements should be considered and proposed.
- *Regional vs bilateral support:* A lesson to learn from support to SADCOSAI and AFROSAI-E - where the organisation was supported to grow from non-existent to one of the best regional SAI organisation in the world - is that similar results can be found with long-term support to similar regional bodies (such as the African Ombudsman and Mediators Association or African Organisation of Public Accounts Committees).
- *Sustainability:* A focus on both the financial as well as the results/benefits aspects of sustainability is important, but so too are key factors (enablers) such as an enabling legislative environment, individual and institutional capacity building, and appropriate technology and tools.

Recommendations

For Sida

- Support to the establishment of a regional organisation such as AFROSAI-E should follow the growth path of the organisation - starting with seed funding and some support to activities and projects, moving into more focused support to the organisation's main project and activities, and ultimately moving to core support. At the same time, Sida should remember that building a regional organisation takes time and, even where it is performing well, ongoing support is invaluable in allowing organisations to grow and mature.
- Where appropriate experience exists within a Swedish institution, and where it is agreed to by beneficiaries, twinning arrangements with Swedish national institutions and their counterparts in developing countries should be encouraged. Such arrangements allow for Swedish support to be maximised between funding by Sida and technical assistance and expertise from those with the requisite levels of experience and expertise.
- Support to existing regional organisations should be encouraged, with the proviso that such organisations have some level of credibility and ability to perform and contribute to results.
- Where Sida support regional organisations, Embassies in the region need to be made aware of the nature of the support to avoid duplication and to maximise opportunities for complementarity of regional and bilateral support. Regular briefings and sharing of reports between Embassies and regional programming staff should also take place to ensure that no duplication is taking place.
- To increase the level of reporting on results rather than activities and outputs, Sida should provide assistance to those they support to identify what the actual intended results are as soon as possible in the process.
- Although it is increasingly the case, and although both are important, Sida should focus on more on sustainability of benefits than financial sustainability. While organisations should always be encouraged to broaden their funding base and not to become overly reliant on one development partner, civil society organisations and structures like AFROSAI-E will always be dependent on donor funding. Requiring organisations to focus on financial sustainability is time consuming and has the potential to distract the organisation from its core business and its focus on results.

For AFROSAI-E

- AFROSAI-E should develop a clear policy on which SAIs would qualify for bilateral support and the limits of the support available. While it has started to do so, the Secretariat should improve coordination with SNAO, development partners and others supporting SAIs bilaterally to avoid duplication of effort.

- Instead of providing support under individual MoUs, AFROSAI-E should assist individual SAIs to develop funding proposals to development partners in their countries and lobby its funders to provide bilateral support where required (as was reportedly done in Nigeria in 2019, although that could not continue during 2020 because of COVID-19 and the ending of the former AG's contract).
- Although AFROSAI-E are taking steps to encourage SAIs to share information on who funds them with the Secretariat, the evaluation team found limited awareness of the role AFROSAI-E plays in some of the cases study countries. A concerted effort to encourage SAIs to be more transparent and to share details of the funding sources with the Secretariat is required.
- Given that development partners want to see the results of their funding, the focus on what difference AFROSAI-E is making needs to increase. As suggested in the reconstructed theory of change provided in the report, development partners need to know whether the support has led to (or at least contributed to) increased levels of independence, better quality audits, and increased levels of follow up and implementation of audit findings and recommendations. Recognising the challenges in this regard, AFROSAI-E should begin to consider how to track such changes and include them in reports. A balance between quantitative and qualitative data should be considered, which might also make it easier for development partners in countries to understand the role of the SAIs and may help to address the issue of bilateral donors not knowing what regional programmes are supporting. A level of political economy analysis for partner countries might also make it easier for development partners - and governments - to understand the context in which SAIs are working and to understand why some perform better than others.

1 Introduction

1.1 BACKGROUND

NIRAS was contracted by the Embassy of Sweden in Addis Ababa ('the Embassy') to conduct an evaluation of Swedish International Development Cooperation Agency (Sida) support to the African Organisation of English-Speaking Supreme Audit Institutions (AFROSAI-E) and its predecessor, the Southern African Development Community Organisation of Supreme Audit Institutions (SADCOSAI). The evaluation ran from October 2021 to April 2022 and was conducted by:

- Greg Moran, Team Leader.
- Marion Baumgart dos Santos, Technical Expert Audit Institutions and Governance.
- Kjeld Elkjaer, Technical Expert Public Finance Management and Audit Institutions (from October 2021 to February 2022).¹
- Dorothy Mushayavanhu, Technical Expert Governance (from February to March 2022).

1.2 RATIONALE, PURPOSE, SCOPE AND USERS

According to the Terms of Reference (ToR)², the **rationale** for the evaluation is to reflect, look back and draw lessons from Sida's long-term cooperation with AFROSAI-E. The **purpose** of is to gather and document learning and conclusions from Sida's capacity building support to AFROSAI-E, previously SADCOSAI, since 1991, and to reflect on and analyse the process of strengthening the capacity of AFROSAI-E as a key institution for good governance and public financial management. The evaluation is thus **primarily backward-looking**, focusing on identifying the results as well as lessons learned from Sida's support to SADCOSAI and AFROSAI-E and providing opportunities for broader learning by analysing lessons that might apply in other contexts as well. The evaluation covers the period from 1991 to 2021. Although not mentioned in the ToR, the end date for the evaluation is **end 2021**. The **geographical scope** is limited to the 26 African countries that are members of AFROSAI-E. In line with the requirements of the ToR, the evaluation was designed around four of the Organisation for Economic Co-operation and Development's Development Assistance Committee (OECD/DAC) evaluation criteria (coherence, effectiveness, impact and sustainability) and included a focus on an additional Swedish priority - gender equality.

The evaluation comes at the end of 30 years of Sida support, including more than 10 years of core support to AFROSAI-E (2010-2021). Sida's most recent support fell under the Strategy for Sweden's Regional Development Cooperation in Sub-Saharan Africa 2016-2021³ and constitutes the last agreement for core support to AFROSAI-E. Cooperation with AFROSAI-E has not completely stopped though and Sida continues to provide ear-marked support to the joint African Professionalisation Initiative (API) being led by AFROSAI-E. Sida will support the API for a three-year period, with the aim of establishing the Initiative as a self-sufficient

¹ Mr Elkjaer withdrew from the assignment for personal reasons in February 2022 and was replaced by Ms Mushayavanhu in February 2022.

² The ToR are attached as Annex 1.

³ Budget 11.2m SEK.

and independent organisation. The **primary users** of the evaluation are Sida generally, the Regional Development Cooperation Section at the Embassy of Sweden in Addis Ababa and AFROSAI-E. **Secondary users** include audit institutions working with AFROSAI-E: the Swedish National Audit Office (SNAO), Office of the Auditor General of Norway (OAG Norway), Canadian Audit and Accountability Foundation (CAAF), the Netherlands Court of Audit (NCA), Royal Norwegian Embassy in South Africa, and other partners and donors to AFROSAI-E including Germany, the International Organisation of Supreme Audit Institutions' Development Initiative (IDI), and the Swiss Agency for Development and Cooperation.

1.3 METHODOLOGY

1.3.1 Overall approach

The evaluation approach was anchored in and guided by AFROSAI-E Strategic and Corporate Plans, annual work plans and results framework, as well as by the OECD/DAC evaluation criteria (coherence, effectiveness, impact and sustainability). The evaluation followed a **theory-based evaluation approach**. However, AFROSAI-E had no written theory of change or results framework until that included in the 2020-2024 Strategic Plan⁴ (which also contains the first results framework). To determine what the expected outcomes and impact were over the course of 30 years, the evaluators have deduced a theory of change for the period under evaluation from project proposals and agreements; consultations with key informants, corporate plans covering the periods 2007-2009, 2010-2014, and 2015-2019; and the current Strategic Plan. Based on this assessment, the following **reconstructed theory of change** for SADCOSAI/AFROSAI-E - and Sida's support to it - has been developed to serve as a basis for the evaluation:

If the Secretariat is provided with technical and financial assistance to provide training, technical assistance, tools, manuals, and other capacity building support to Supreme Audit Institutions (SAIs); *and if* opportunities for learning and sharing between Auditors-General (AGs) are created; *and if* support is provided to SAIs to revise their legislation and increase communication with external stakeholders; *Then* the Secretariat will be empowered to perform its functions, SAIs will become increasingly independent, the quality of audits within the region will be enhanced, and audit findings and recommendations will be followed up and implemented; *Leading to* greater transparency and accountability in the use of public funds.

However, it must be noted that SADCOSAI and AFROSAI-E documents and reports focus very much on the output level: none of the outcomes listed above are expressly stated by SADCOSAI and AFROSAI-E in documents, plans and reports and the suggested impact level has been reduced from that included in corporate plans and the strategic plan. The limitations that this creates are dealt with in Section 1.4 below.

⁴ The theory of change contained in the 2020-2024 Strategic Plan (page 11 of the Plan) is:

If SAIs are supported with capacity-building opportunities through learning, on-site visits, technical advice and assistance, generic and customised audit manuals and tools; *Then* public-sector auditing will become increasingly professionalised, SAIs will be empowered for greater audit impact, and will become model institutions that are able to lead by example. *Eventually* this will lead to better governance in the public sector, increased transparency and accountability, a reduction in corruption and misuse of funds, increased access to services, and reduction in poverty.

A graphic presentation of the plan can be found on page 5 of the Inception Report attached as Annex 2.

The evaluation also adopted a **utilisation focused and participatory approach** by establishing a conducive working relationship and communications with Sida and AFROSAI-E and with the SAIs consulted in case study countries. As further described in Section 1.3.2, at the end of the data gathering phase, the team conducted a debriefing / validation session with Sida and AFROSAI-E to present main findings and preliminary recommendations prior to preparing the Draft Final Report, which was then shared with Sida and AFROSAI-E for comments before being finalised.

The evaluation integrated the **human rights-based approach (HRBA) and gender equality** throughout. In particular, the evaluation includes a specific assessment of the degree to which gender equality has been considered during design, planning and implementation. Attempts were made to ensure as many women as men were consulted, although that proved largely beyond the control of the evaluators given that the team had to consult whoever was most familiar with AFROSAI-E amongst external stakeholders and previous staff of AFROSAI-E and SNAO. The evaluators have no control over who is appointed to senior positions in SAIs included as case study countries, and no control over who occupies senior positions within AFROSAI-E. However, a significant number of women were included in interviews at both the international and regional levels and amongst member SAIs.

1.3.2 Phases and Data Collection

The assignment began with a **start-up meeting** with the Embassy on 8 October 2021, with the **inception phase** commencing immediately thereafter. The inception phase included a preliminary **document review**⁵ and the preparation of a **Draft Inception Report** (submitted on 21 October 2021). A virtual inception meeting with the Embassy and AFROSAI-E was then conducted on 2 November 2021, written comments to the draft report were requested, and the **Final Inception Report** was submitted to the Embassy on 9 November 2021 and approved on 12 November 2021 (attached as Annex 2). The main **data gathering phase** ran from 15 November 2021 to 18 March 2022 (with further document review) and included:⁶

i. *Interviews (excluding case study countries)*

Interviews were conducted remotely with:

- Eight AFROSAI-E current and former staff (four male, four female).
- A member of the Swedish Embassy in Tanzania to assess issues of coherence (female).
- Eight current and former Sida representatives (three female, five male).
- Eight current and former members of SNAO (five female, three male).
- 14 representatives of institutional and development partners (other than SNAO) (seven female, seven male).⁷

ii. *Interviews - case study countries*

Seven case studies were conducted: Angola, Eritrea, Mozambique, Somalia, The Gambia, Zambia and Zimbabwe.⁸ Save for Eritrea and Mozambique, interviews in case study countries were conducted remotely with key informants including senior staff and external stakeholders:

⁵ A list of all documents consulted throughout the evaluation is attached as Annex 3.

⁶ A list of all of those consulted, including in case study countries, is attached as Annex 4. In compliance with Sweden's laws related to data privacy and protection, only the names of organisations and job titles of those consulted is included in the Annex. Although interviews were semi-structured, interview guides were prepared for some categories and for use in case study country consultations, which are attached as Annex 5.

⁷ CAAF, IDI Headquarters, NCA, OAG Norway, SECO, Royal Norwegian Embassy in South Africa, and the Deutsche Gesellschaft für Internationale Zusammenarbeit GmbH (GIZ).

⁸ Tanzania was also included in the original list of case study countries. However, despite numerous efforts by the evaluation team and AFROSAI-E to secure interviews with the Tanzanian SAI, no interviews were secured. As a result, and with the approval of Sida, Tanzania was dropped from the list during March 2022.

- **Angola.** Five key informants (two female, three male).
- **Eritrea.** Nine key informants (two female, seven male).
- **Mozambique.** 11 key informants (including a representative of the Swedish Embassy to assess issues of coherence) (two female, nine male).
- **Somalia.** 10 key informants (one female, nine male).
- **The Gambia.** 14 key informants (four female, 10 male).
- **Zambia.** Eight key informants (including a representative of the Swedish Embassy to assess issues of coherence) (four female, four male).
- **Zimbabwe.** 11 key informants (eight female, three male).

At the end of the main data gathering phase, the evaluation team held a **debriefing / validation meeting** with Sida / the Embassy and AFROSAI-E on 10 February 2022. The team then **triangulated** findings from various sources (project documents, grant applications, AFROSAI-E reports, reports of previous evaluations⁹, key informant interviews with internal and external stakeholders, findings in case study countries - further triangulated with relevant international indices for each country¹⁰ - and reports of other organisations). The **Draft Final Report** was submitted to Sida and AFROSAI-E for comments on 18 March 2022. After comments to the draft were received, the team revised the report and submitted the **Final Report** (and comment sheet showing how each substantive comments has been addressed) on 19 April 2022. Based on additional comments from Sida, the report was again revised and the **Final Report** submitted on 3 May 2022.

1.4 LIMITATIONS AND CHALLENGES

The main purpose of the evaluation is to determine what difference Sida's support to AFROSAI-E has made to the organisation, SAIs and, ultimately, to governance in the public sector, increased transparency and accountability, and ultimately positive changes for poor people in member SAIs' countries. To attempt to determine this, the evaluators have reconstructed the theory of change implicit in a variety of grant applications, reports, corporate plans and the current strategic plan. The evaluators have also considered the results of the Institutional Capacity Building Framework (ICBF), introduced by AFROSAI-E as a tool for SAIs to self-assess their progress across five domains.¹¹ As pointed out in previous evaluations and during interviews though, the ICBF is a self-assessment that has inherent dangers related to subjectivity and a tendency at times for SAIs to over-rate their performance. With training and following quality assurance visits, the accuracy of the self-assessment is reported to improve. As a result, it is possible that rises or declines in scores from one year to the next have less to do with actual changes and more to do with more accurate and honest self-assessment. For example, and as illustrated in the case study report for Somalia (Annex 9), Somalia joined AFROSAI-E in 2015 and its scores for 2015 and 2016 were relatively high across all domains despite being widely reported as a very weak SAI at the time, before dropping dramatically in 2017. However, these 'drops' coincide with the appointment of the current AG who was

⁹ SADCOSAI and AFROSAI-E were subjected to the following evaluations and assessments over the period under evaluation: 1997 Evaluation of SADCOSAI; 2002 Assessment of SADCOSAI; 2006 Mid-Term Review of AFROSAI-E; 2012 Assessment of AFROSAI-E; 2014 Evaluation of AFROSAI-E; 2018 Evaluation of AFROSAI-E.

¹⁰ The main indices used in country case studies were the Transparency International Corruption Perceptions Index, Human Development Index, and the Ibrahim Index of African Governance. Links to the relevant pages of each index for each country are contained in the attached case study reports.

¹¹ Independence and Legal Framework; Organisation and Management; Human Resources; Audit Standards and Methodology; and Communication and Stakeholder Management. See the textbox in Section 3.1.1 below.

reported to have led a drive for improvement in the SAI since his appointment, including a more honest and accurate response to the ICBF questionnaire.¹²

Next, the evaluators have attempted to discern what the expected outcomes for AFROSAI-E's support have been over a 30-year period. These are suggested in the reconstructed theory of change as:

- Increased independence of SAIs.
- Quality of audits enhanced.
- Compliance with audit findings and recommendations improved.

And as suggested in the reconstructed theory of change in Section 1.3.1 and elsewhere in the report, the impact level included in the current strategic plan, while based on the OECD/DAC definition of impact pertaining at the time, is set at a very high level that is not directly linked to the proposed outcomes. As a result, the impact level in the reconstructed theory of change has been reduced to link more directly with outcomes. The difficulty with this approach is that SADCOSAI and AFROSAI-E plans and reports, including ICBF report, focus very much on the output level rather than on outcomes - for example, numerous training and other capacity building activities are conducted to increase the capacity of the SAIs to conduct audits, but the expected outcome is assumed by the evaluators to be that the quality of the audits in the region is enhanced as a result of the increased capacity. The problem for evaluators is that, because of the focus on outputs, AFROSAI-E does not track what results the outputs have contributed to and what changes are noted at that level and does not track changes at the impact level - either that in the current strategic plan and that proposed in the reconstructed theory of change. To address this, the evaluators have relied on qualitative data from and perceptions of key informants at the international and regional levels and in case study countries, triangulated with what appears from reports, evaluations and the ICBF, to attempt to assess the degree to which outcomes have been achieved (or at least whether outputs have contributed to outcomes) and whether or not any contribution to greater transparency and accountability in the use of public funds could be found. However, a further challenge in attributing change to AFROSAI-E (and thus to Sida's support) is that some SAIs are also members of other regional bodies and/or receive additional support from other institutional and development partners (including Angola, Somalia, The Gambia, Zambia and Zimbabwe amongst the countries covered in this report). To attempt to address this, and using the reconstructed theory of change in Section 1.3.1 as a starting point and triangulating all available data to the extent possible, the evaluators have conducted a **reasonable contribution analysis** to determine whether changes can reasonably be attributed to AFROSAI-E's support.

But even where changes are noted, determining whether Sida's support led to such changes runs into two interlinked challenges: **causality** (is it possible to link the provision of funds and the reported changes in the capacity of AFROSAI-E and SAIs, especially during the era of core support and/or where other development partners also provided financial support) and **attribution** (can changes in transparency and accountability in the use of public funds be attributed to one programme, development partner or the SAIs, when so many factors are at play). As with determining SADCOSAI and AFROSAI-E's contribution to outcomes and impact, the evaluators have had to rely on qualitative data from and perceptions of key informants, triangulated with an assessment of Sida's financial and other support compared to

¹² As noted in the attached case study, Somalia has also only joined AFROSAI-E comparatively recently and so not too much weight can be attached to the results of the ICBF. And as reflected in the Angola study, Angola has only erratically participated, which skews their results somewhat.

that provided by others, and to conduct a reasonable contribution analysis to determine what difference Sida's contribution has made.

At a practical level, the evaluation faced challenges created by the COVID-19 pandemic and security context in some countries and, the fact that key informants were scattered across numerous countries around the world, difficulties in finding key informants to speak to the earlier periods, and challenges in securing documents prior to 2004¹³. Conducting discussions via videoconferencing can be difficult, but no inordinate challenges were encountered that might have affected the validity of findings in the report. When it comes to informants and documents for the earlier periods, the challenge was identified in the Inception Report and as anticipated in that report, analysis is richer for later periods than for earlier ones but allowed for key conclusions to be drawn over the entire 30-year period. Finally, as already mentioned in Section 1.3.2, it proved impossible to secure consultations with the Tanzanian SAI and, although interviews were secured with the Angolan SAI after considerable effort, the SAI appeared to lose interest in discussions with the evaluators, possibly because they realised the evaluator was not able to establish direct contact with Sida for bilateral support.

¹³ For example, some Sida documents from earlier periods had been transferred to the National Archives, some older SADCOSAI and AFROSAI-E documents had become misplaced, and some were available only in scanned copies that made reading and searching them a challenge.

2 SADCOSAI and AFROSAI-E

2.1 CONTEXT

Supreme Audit Institutions (SAIs) are the lead public sector audit organisation in a country and have a key role to play in sustainable development and poverty reduction. As noted by the International Organisation of Supreme Audit Institutions (INTOSAI), SAIs help their respective governments to improve performance, enhance transparency, ensure accountability, maintain credibility, fight corruption, promote public trust, and foster the efficient and effective receipt and use of public resources for the value and benefits of their citizens.¹⁴ For citizens, SAIs contribute to strengthening parliamentary scrutiny and democracy through holding governments to account; strengthening the trustworthiness and effectiveness of the public sector; stability and economic growth; improving public service delivery; and deterring fraud and corruption in public administration.¹⁵ SAIs in Africa face a multitude of challenges, including (but not only) limited financial support from governments, capacity gaps, insufficient independence, political interference, and a reluctance by auditees to accept their findings and recommendations or to take action where action is required. Although the United Nations adopted a resolution on the independence of SAIs in 2012¹⁶, the need for regional understanding of its implications remains. Auditing of specialised areas and emerging threats - such as extractive industries, disaster planning, climate change, endangered species, fraud and corruption, open data systems and infrastructure development, and responses to crises such as that created by the COVID-19 pandemic - also require specialised skills and support.

2.2 SADCOSAI (1991-2004)

AFROSAI-E has its origins in part in an initiative that started in 1989 to bring Auditors-General (AGs) in the Southern African Development Community (SADC) into a joint organisation that would create space and opportunities for AGs to learn and share from each other, build the capacity of auditors in the SAIs in the region, and increase regional cooperation. At the time, Sida was supporting various SAIs in the region, primarily through twinning arrangements with the Swedish Riksrevisionsverket (RRV) for RRV to provide technical assistance, training and capacity building aligned to the specific needs of the individual SAI, particularly with regard to performance auditing, where RRV were one of the world leaders at the time. Driven by the Lesotho AG (assisted by RRV), SADCOSAI was formally established in February 1991 to:

- Improve relations among the member countries in the field of auditing of public funds.

¹⁴ https://www.intosai.org/fileadmin/downloads/focus_areas/independence/EN_0219_Handout_Independence.pdf

¹⁵ *Ibid.*

¹⁶ UN Resolution 66/209 of 15 March 2012 recognises the important role of SAIs in promoting the efficiency, accountability, effectiveness and transparency of public administration, which is conducive to the achievement of national development objectives and priorities as well as the internationally agreed development goals. It also recognises that SAIs can only accomplish their tasks objectively and effectively if they are independent of the audited entity and are protected against outside influence. It then 'encourages' member states and UN institutions to continue and to intensify their cooperation with INTOSAI (including in capacity-building) to promote good governance by ensuring efficiency, accountability, effectiveness and transparency through strengthened SAIs. <https://www.eurosai.org/en/databases/products/United-Nations-Resolution-A-66-209-on-the-IndependenceofSupreme-Audit-Institutions/>

- Meet the needs of the SAIs of member countries to work together in the light of the broad spectrum of increasing cooperation in the region.
- Contribute to narrowing the gap among the different systems, procedures and methods of public audit.
- Contribute to INTOSAI's objectives by drawing on experience from member countries.

Member SAIs were those of Angola, Botswana, Lesotho, Malawi, Mauritius, Mozambique, Namibia, South Africa, Swaziland, Tanzania, Zambia and Zimbabwe. Sida's funding to SADCOSAI started in 1991, primarily as a form of 'seed funding' to help establish the organisation. The initial three-year workplan included support to the annual Congress of AGs and to develop 'courses for auditors and seminars for AGs'. Initial funding in the amount of 4.5 MSEK was provided by Sida for the period 1991-1992, all channelled through RRV.¹⁷ A small Secretariat was established in the Botswana Office of the Auditor General (OAG), made up of a Secretary General and a Treasurer, who worked part-time on a voluntary basis. A second agreement covered the period 1993-1995 in the amount of 6.5 MSEK with the development objective of 'improved efficiency in the public sector', and the immediate objective of 'improved knowledge of performance auditing'. A third phase of support covered the period January 1996 to 30 June 1998 (total budget 5.9 MSEK) with two development objectives: increased regional cooperation between members of SADCOSAI; and increased use of performance auditing in SADCOSAI.

From July 1998 to March 2001, Sida supported SADCOSAI's '**Institutional Strengthening Programme**'. The programme had an overall budget of 20 MSEK, with 10.6 MSEK provided by Sida and the balance provided by member SAI contributions, IDI (from 2001) and the South African OAG, which has hosted the Secretariat from 1998 and contributes to its management and administration costs. The institutional partner continued to be RRV, which provided the Project Manager, subject matter experts / instructors and support staff for the Secretariat. The development objective of the programme was enhanced public accountability in the SADC region, while the project purpose was enhanced audit performance of the SAIs. Mindful of the fact that IDI were running a regional programme for members of the 'original AFROSAI-E'¹⁸, and that many SADCOSAI members were also members of the original AFROSAI-E, it was agreed that SADCOSAI would participate in training offered by IDI/AFROSAI-E and use their training materials to present further training courses in the region. In 2000, it was further agreed by Sida, the Netherlands, the original AFROSAI-E and SADCOSAI that the SADCOSAI Secretariat would act as the Secretariat to both SADCOSAI and the original AFROSAI-E. A second phase of the Programme ran from April 2001 to end 2003 with a total budget of 30 MSEK: Sida provided 10.4 MSEK with the balance of funding coming from member SAIs' subscriptions, IDI, and the South African OAG. The development objective was 'enhanced accountability and transparency in the management of public accounts, which contribute to good governance' and the programme had two objectives: to enhance the audit performance of

¹⁷ The contract between Sida and RRV, signed in 1990, set out the duties of RRV as:

- Planning and implementing a combined three-week course and seminar on performance auditing.
- Planning and implementing a meeting for AGs in the region.
- Planning and implementing a working seminar on the implementation of resolutions taken by the AG's meeting in Botswana in 1991 (when SADCOSAI was established).

¹⁸ Funded by the Netherlands and IDI, INTOSAI's regional organisation for Africa - the African Organisation of Supreme Audit Institutions (AFROSAI) - had established three informal sub-groups of African SAIs based on the main languages spoken on the continent: Arabic, English and Portuguese. Somewhat confusingly, the sub-group of English-speaking SAIs is usually referred to in reports as 'AFROSAI-E'. To distinguish this regional sub-group from the current AFROSAI-E, we refer to it in the remainder of this report as the 'original AFROSAI-E'.

the SAIs in the SADC region, and to enhance the capacity and performance of the Secretariat. Once again, Sida's funding would be channelled via RRV.

2.3 AFROSAI-E (2004-2021)

As part of the collaboration between SADCOSAI and the original AFROSAI-E, a joint **Capacity Development Programme** was developed to run from 2004-2006. The Swedish National Audit Office (SNAO) - as RRV was now rebranded - and the original AFROSAI-E's institutional partner - the Netherlands Court of Audit (NCA) - would provide technical assistance. But unlike in previous years, SNAO would now have its own appropriation from the Swedish Parliament to fund its activities, while Sida's role would mainly be to provide financial support. The programme was basket funded in the amount of approx. 50 MSEK, with Sida providing the second highest level of funding after the Netherlands: 7.5 MSEK.¹⁹ The programme had three goals: two focused on developing the institutional capacity and skills to enable SAIs to comply with their mandates, and a third focused on building the capacity of the Secretariat. To further reduce duplication, the heads of SADCOSAI and the original AFROSAI-E resolved to form a new organisation with effect from 1 January 2005: AFROSAI-E as an autonomous, independent and non-political organisation established to promote professional development and technical cooperation of its members, made up of the 20 English-speaking and two Portuguese-speaking SAIs previously falling under SADCOSAI and those under the original AFROSAI-E.²⁰ The Heads of the SAIs would make up the **Governing Board** - the supreme authority of the organisation - which would be assisted by an **Executive Secretariat** (hereafter 'the Secretariat') housed in Pretoria by the South African OAG.

The second phase of AFROSAI-E's Capacity Building Programme ran from April 2007 to March 2010 with a total budget of approx. 46 MSEK, with Sida providing the biggest contribution to the basket fund (10.5 MSEK).²¹ AFROSAI-E also developed its first **Corporate Plan (2007-2009)** in the lead up to this phase (see Figure 1 on page 10). The Plan had six strategic imperatives linked to the Regional Capacity Building Framework, adopted by the Governing Board in 2006 for the Secretariat to track the progress of the SAIs and to allow SAIs to assess their performance and measure their compliance with INTOSAI's International Standards of Supreme Audit Institutions (ISSAI).²²

From 2010 until 2021, Sida provided **core support** to AFROSAI-E to support two Corporate Plans (2010-2014 and 2015-2019) and the current Strategic Plan (2020-2024). Sida's contribution to the first Corporate Plan was 19 MSEK, including a rollover of funds into 2015.²³ Others contributing to the work of AFROSAI-E in this period were the South African OAG

¹⁹ The balance of the budget was provided by the Netherlands Foreign Affairs (USD 2m); SNAO (in kind support - USD 731 483); IDI (USD 592 251); OAG South Africa (USD 465 000); and SAI subscriptions (USD 30 000).

²⁰ Angola, Botswana, Eritrea, Ethiopia, Ghana, Kenya, Lesotho, Liberia, Malawi, Mauritius, Mozambique, Namibia, Nigeria, Seychelles, Sierra Leone, South Africa, Swaziland, Tanzania, The Gambia, Uganda, Zambia and Zimbabwe. Since then, Rwanda, South Sudan, Sudan, and Somalia have joined, bringing the total membership to 26.

²¹ The balance of the budget would once again be provided by the Netherlands Ministry of Foreign Affairs (basket fund covering contributions to the Secretariat and NCA expenses - USD 1m); IDI (for specific projects - USD 500,000); AFROSAI-E (administration costs - USD 171 825); and contributions in kind from SNAO; OAG South Africa; and member SAIs. According to the Corporate Plan, IDI had also been funding the cost of the manager responsible for institutional strengthening, which creates a link between efforts in the region and those of IDI at the international level.

²² This Framework would eventually become the basis for the Institutional Capacity Development Framework (ICBF) described in more detail in Section 3.3.2 below.

²³ The rollover of funds into 2015 (beyond the end of the 2010-2014 Corporate Plan) was reportedly a result of delays in finalising the agreement between Sida and AFROSAI-E.

(core support), SNAO (in addition to technical assistance and mainly focused on training on performance auditing), the Netherlands (until 2011), and the Royal Norwegian Embassy in South Africa (from 2013). Additional funding for specific projects would come from GIZ for the project to enhance communication and stakeholder engagement started in 2009. A new agreement with SNAO was signed covering February 2013 to December 2014 and included an in-kind contribution (professional support and related costs) and a financial contribution.²⁴

Instead of a vision statement, the **2015-2019 Corporate Plan** has a ‘**statement of intent**’: making a difference in the performance of SAIs. The **mission** remains essentially the same as the previous Corporate Plan but adds innovation, institutional capacity building, and making a difference to the lives of citizens. The number of **strategic imperatives** was reduced from six to four, and four **operational interventions** were included. Sida’s contribution to the 2015-2019 Corporate Plan covered the period 2016 to 2019 in the amount of was 24.5 MSEK. The other main partners contributing to the work of AFROSAI-E in this period were the South African OAG (core support), SNAO, OAG Norway, and the Royal Norwegian Embassy in South Africa. Funding would also continue to be provided by GIZ for a joint project with AFROSAI-E to enhance communication and stakeholder engagement started in 2009, while technical assistance and cooperation would be provided by SNAO, NCA and CAAF.

AFROSAI-E is currently implementing its current **Strategic Plan (2020-2024)** with four **Strategic Goals**.²⁵ Sida’s contribution to the strategic plan was 11.2 MSEK but limited to the period 2020-2021, whereafter Sida would continue to support the African Professionalisation Initiative with project funding. Additional core support to AFROSAI-E is provided by OAG South Africa, SNAO and Royal Norwegian Embassy in South Africa, with project funding from GIZ, IDI and others under separate projects and/or joint projects and cost-sharing. During 2021, AFROSAI-E entered into an agreement the Swiss Agency for Development and Cooperation to provide core support starting in 2022. The African Development Bank (AfDB) has also committed to funding from 2022-2024.

Figure 1: Comparison of Corporate and Strategic Plans

	Corporate Plan 2007-2009	Corporate Plan 2010-2014	Corporate Plan 2015-2019	Strategic Plan 2020-2024
Vision / statement of intent	AFROSAI-E is committed to ensuring that the highest degree of accountability, transparency and honesty is attained in government operations in sub-Saharan English-speaking Africa, and that public resources in the region are properly used and managed.	AFROSAI-E will, through its institutional strengthening initiatives, be a catalyst which enables its member SAIs to optimise their audit performance so as to help ensure the highest degree of accountability, transparency, honesty and utilisation of	Making a difference in the performance of SAIs.	To make a difference in the performance of SAIs.

²⁴ SNAO’s cash contribution would be limited to 4.1 MSEK, while its in-kind contribution was valued at 15.8 MSEK.

²⁵ A table setting out the Strategic Goals, objectives and outcomes in the current Strategic Plan is attached as Annex 12.

		public resources in Sub-Saharan English-speaking Africa.		
Mission	AFROSAI-E will cooperate with its member SAIs and help them through institutional strengthening initiatives to reach the level of audit performance necessary to fulfil their mandates.	AFROSAI-E is committed to cooperate with and support its member SAIs to successfully fulfil their mandates by helping them to reach the highest possible level of achievement of the objectives outlined in the ICBF	AFROSAI-E is, through innovation, committed to cooperate with and support its member SAIs to enhance their institutional capacity to successfully fulfil their audit mandates, thereby making a difference to the lives of citizens	We commit to support and cooperate with our member SAIs to enhance their institutional capacity to successfully fulfil their audit mandates, thereby making a difference to the lives of citizens.
Strategic Imperatives / Goals	<ol style="list-style-type: none"> 1. Independence 2. IT infrastructure and electronic 3. Human resource management. 4. Quality assurance. 5. Performance auditing. 6. Communication and the media. 	<ol style="list-style-type: none"> 1. Independence 2. Use of IT in auditing. 3. Human resource practices and management development. 4. Quality assurance. 5. Performance auditing. 6. Communication and stakeholder management. 	<ol style="list-style-type: none"> 1. Professionalising public sector auditing and accounting. 2. Being a credible voice for beneficial change. 3. Turning leadership from capacity into capability. 4. Driving innovation and creativity. 	Strategic Goals: <ol style="list-style-type: none"> 1. Professionalise public sector accountability. 2. Empower SAIs for greater audit impact and quality. 3. Transform SAIs organisational capabilities for greater impact. 4. Lead by example and deliver our mandate.
Operational interventions	<ol style="list-style-type: none"> 1. Planned outputs. 2. Activities. 3. Inputs. 4. Timeframe. 	<ol style="list-style-type: none"> 1. Audit technical capacity building. 2. Bilateral capacity building support programmes. 3. Executive Secretariat. 	<ol style="list-style-type: none"> 1. Technical capacity building - Regularity Audit. 2. Technical capacity building - Performance Audit. 3. SAI Corporate Services. 4. Executive Secretariat. 	N/A

3 Findings

3.1 COHERENCE

The following questions were included in the Inception Report related to coherence:

Evaluation Questions – Coherence	
1.	Has Sida's support maximised opportunities for coordination, learning and dialogue with other actors, (such as the SNAO, Embassies and other donors) and with AFROSAI-E?
2.	How has the support complemented other support provided to AFROSAI-E?
3.	How coordinated is Sida's support to AFROSAI-E with Sida's bilateral support to SAIs at country level?

3.1.1 Opportunities for coordination, learning and dialogue with others

In addition to providing a space for heads of SAIs to meet, dialogue, learn from and share with each other during meetings of the Conference of AGs and Governing Board, AFROSAI-E has become a valued and trusted partner and collaborator with a multitude of organisations and institutions. Over the evaluation period, SADCOSAI / AFROSAI-E has maintained close working relationships and partnerships with RRV/SNAO, OAG Norway, Royal Norwegian Embassy in South Africa, NCA, AFROSAI, the 'original AFROSAI-E', IDI, and INTOSAI committees and working groups. Opportunities for SADCOSAI to coordinate and collaborate with others were maximised, with agreements between SADCOSAI, IDI, the original AFROSAI-E, RRV and the NCA to share training resources and opportunities leading to joint training programmes, a joint Secretariat and ultimately to the creation of AFROSAI-E.

AFROSAI-E has also collaborated with a range of organisations under various projects since the start of core support in 2010. For example:

- From 2009, AFROSAI-E partnered with GIZ on a Communicating with Stakeholders project and has partnered with GIZ toward the development of various tools and training programmes since then.²⁶ Since 2019, AFROSAI-E has been a key partner under GIZ's Good Financial Governance in Africa Programme.
- In the area of auditing of extractive industries, AFROSAI-E has engaged with GIZ, OAG Norway, the INTOSAI Working Group on Extractive Industries, African Tax Administration Forum, Transparency International, Tax Justice Network, Open ownership, OXFAM International, Natural Resources Governance Institute, Extractive Industries Transparency International, and Corruption Watch.
- In the area of illicit financial flows, AFROSAI-E has coordinated with GIZ, Collaborative Africa Budget Reform Initiative, the African Organisation of Public Accounts Committees, and the African Tax Administration Forum.
- Since 2015 and under the banner of the API, AFROSAI-E has worked closely with the INTOSAI Capacity Building Committee, other regional INTOSAI working groups, the Pacific Association of Supreme Audit Institutions (PASAI), International Federation of

²⁶ Examples include joint training for Portuguese-speaking SAIs (2011); joint training on performance auditing for the Ethiopian SAI (2012); developing an e-learning programme on regularity auditing (2016); audits of extractive industries and illicit financial flows (2016, 2018, 2021); and the development of a PFM reporting framework tool and dedicated website (2018/19).

Accountants, Pan African Federation of Accountants (PAFA), Organisation pour l'harmonisation en Afrique du droit des affaires (CREFIAT²⁷) and the African Organisation of Public Accounts Committees. AFROSAI-E also collaborates with IDI and CREFIAT under the PAP-APP programme.

- In the area of gender equality, AFROSAI-E is partnering or developing relationships with the Arab Organisation of Supreme Audit Institutions (ARABOSAI), Organization of Latin American and Caribbean SAIs, IDI, Canadian Comprehensive Auditing Foundation, and others.

Cooperation also takes place at country level (such as with GIZ in Mozambique, NCA in Sudan, OAG Norway in Uganda and Zambia, and AfDB in various countries). Although it is difficult to attribute such collaboration and cooperation solely to Sida's support other than when Sida was the sole funder of SADCOSAI, it can reasonably be assumed that Sida's support has contributed to AFROSAI-E maximising opportunities for engagement and coordination - particularly, but not only, in the era of core support.

3.1.2 Coherence and complementarity with other support to AFROSAI-E

Other than RRV/SNAO, no other partners supported SADCOSAI from 1991-1997 and, since RRV was implementing its support solely with Sida funding, the issue of complementarity does not arise. As mentioned in Chapter 2, SADCOSAI actively sought to coordinate and collaborate with IDI and the original AFROSAI-E under the Institutional Development Programme (1998-2003) to share resources, maximise available funds, and avoid duplication of effort. Sida, the Netherlands, the original AFROSAI-E and SADCOSAI also agreed in 2000 that the SADCOSAI Secretariat would act as the Secretariat to both SADCOSAI and the original AFROSAI-E, which in turn increased coherence and complementarity of support.

Once AFROSAI-E was established, coordination with development and institutional partners (SNAO, IDI, OAG South Africa, NCA, OAG Norway) was primarily provided by the Secretariat under AFROSAI-E Corporate Plans, which ensured a high level of coherence and complementarity in the period 2004-2009. The issue of coherence and complementarity of support provided by Sida with that of other development and institutional partners does not arise for the period of core support (2010-2021): Core support is 'by definition' complementary with support from other development and institutional partners since it ensures that AFROSAI-E is equipped to implement projects and activities funded or supported by others and is used to co-fund activities under the corporate and strategic plans.

3.1.3 Coherence and coordination with Sida's bilateral support

Sida has provided and continues to provide bilateral support to SAIs in the Sub-Saharan Africa region, including members of SADCOSAI and later AFROSAI-E. Prior to SNAO's direct allocation from the Swedish Parliament in 2004, support was usually in the form of twinning arrangements with RRV/SNAO, with Sida providing the funding and RRV/SNAO the technical assistance, capacity building and other support. In fact, the movement to create SADCOSAI was driven by the Lesotho SAI, which at the time was being assisted by RRV technical advisers with Sida funding. Coordination between Sida and RRV was good within each SAI supported this way.

²⁷ CREFIAT is the regional organisation for SAIs in Francophone Africa. CREFIAT is an IDI Strategic Partner, and every year IDI presents its initiatives across the region. Several CREFIAT SAIs are also part of the PAP-APP Programme, a joint initiative between IDI, CREFIAT, and AFROSAI-E.

Since the establishment of AFROSAI-E in 2004, and after SNAO began receiving a direct allocation from the Swedish Parliament, Sida has continued to support SAIs in the region.²⁸ Currently, Sida provides support to Mozambique, Zambia, Tanzania, Liberia and Somalia under various bilateral agreements (often following on from earlier support). Other than in Mozambique from 2005-2007 where AFROSAI-E was directly involved in the implementation of Sida-funded support to the Tribunal, coordination between Embassies and AFROSAI-E, and between Embassies and the Addis Ababa regional office, has been sub-optimal at times. For example, the 2002 Assessment of SADCOSAI found limited coordination between AFROSAI-E and bilateral projects supporting SAIs. Similar findings were made in the 2018 Evaluation, where Embassy staff in country case studies were sometimes unaware of the Sida's support to AFROSAI-E or what support AFROSAI-E were providing to the country's SAI, which was reported to have led to duplication of effort. To avoid duplication and maximise available funds and opportunities for joint activities, the 2018 evaluation recommended that Sida ensure that Embassies are made aware of the existence of AFROSAI-E and the nature of the support it provides by, at minimum, sharing copies of the then Corporate Plan and annual work plans with Embassies. In response, the Embassy in Addis Ababa has reportedly shared information on decisions taken in relation to AFROSAI-E and briefs on AFROSAI-E with Embassies.

It appears from the attached country case studies that the more engaged Embassies are with the SAI of a country, the more likely they are to be aware of AFROSAI-E. But similar issues to those raised in 2002 and 2018 were found during the current evaluation and the Embassy in Addis Ababa also accepted that more could be done to raise awareness of AFROSAI-E and Sida's support to it.²⁹ While the need for coordination between Addis Ababa and Embassies has diminished somewhat now that core support to AFROSAI-E has come to an end, a general recommendation for Sida in this regard is included in Chapter 5 below.³⁰

3.1.4 Donor coordination

Although AFROSAI-E coordinates well with implementation partners such as SNAO, both the 2006 Mid-Term Review and the 2018 Evaluation noted that there was no formal donor coordination mechanism in place at the time of the evaluations. The 2006 Mid-Term Review also noted that most of the respondents to its 'impact survey' reported that there was overlap with bilateral support to their SAIs, partly because individual SAIs agreed to funding without informing AFROSAI-E or Sida.³¹

²⁸ For example, Sida supported the OAG in Rwanda for the period 2001-2011 with capacity building support, while support to the Kenyan OAG was provided through the public financial management reform basket fund for Kenya 2008-2013, to which Sida contributed, and Sida supported the SAI's Reforms and Modernisation Programme from 2015-2017.

²⁹ In Mozambique, the Embassy stated that AFROSAI-E was highly appreciated by the Tribunal, but was somewhat unaware of the detail of the support AFROSAI-E provides. In Zambia - where Sida's support to capacity development for the OAG has included funds for OAG staff to attend AFROSAI-E training - the Embassy representative was only vaguely familiar with the support AFROSAI-E provides. In Tanzania, the Embassy was more familiar with AFROSAI-E and the support provided to the National Audit Office Tanzania (NAOT), including that the NAOT had received training from AFROSAI-E during 2021 and that Tanzania had won the prize for the best performance audit report in 2019 and in previous years (having won it a total of four times since the prize was launched). However, while very aware of the role that SNAO has played in building the capacity of the NAOT, the representative was not aware that Sida funds AFROSAI-E and does not coordinate with the regional office or with AFROSAI-E.

³⁰ It became apparent during consultations that Sida also provides core funding to IDI at the global level to implement its strategic plan. The Sida representative responsible for the support was well aware of AFROSAI-E and has communicated with the regional office in Addis Ababa in this regard. But no formal coordination takes place between Addis Ababa and Head Office.

³¹ The report does not distinguish which development partners it means, but there is a possibility it might have included Sida on the list.

In line with the recommendation in the 2018 Evaluation that AFROSAI-E institute an annual meeting of development partners, AFROSAI-E currently invites all implementation and development partners to bi-annual meetings and submits the same report to all so that each is aware of what others are supporting. Reporting has also improved significantly with the appointment of the Monitoring and Evaluation (M&E) Senior Manager (as recommended in the 2018 Evaluation): although a single annual report is still produced for all development partners (in line with good development cooperation practice), a more comprehensive M&E report is also produced and shared with development partners since 2020 that assists them to identify where gaps exist that might need further support.

The Secretariat has also requested Sida to provide information of which SAIs Sida supports bilaterally but while some information has been provided, Sida acknowledged during consultations that the request has not yet been fully complied with. When it comes to the recommendation in the 2018 Evaluation that the Secretariat should, with the assistance of the SAIs, identify all donors supporting the SAI bilaterally and share the information with the Secretariat, the matter was raised at the 2021 Governing Board meeting with the Secretariat requesting SAIs to provide them with information on any bilateral support. However, the Secretariat noted that it is not always possible for SAIs to do so. For example, all funding to Eritrea and Somalia is channelled through government or under budget support and the SAIs in those countries are not able to communicate with donors. Leaving the responsibility for SAIs to coordinate their donors is therefore not always possible.

Sida also reported that it has encouraged the Secretariat to be more proactive when it comes to coordination: inviting development partners to annual meetings is not enough and there needs to be a more formal donor coordination meeting or mechanism.³² In response, the Secretariat held the first annual mid-year meeting with institutional and development partners in 2021 to present its mid-year M&E Report (in addition to the annual planning meeting scheduled for year-end). The mid-year presentation of the M&E report is expected to continue to be held annually, during which partners will be requested to share their engagements in the region (and experiences of how they measure success) to increase coordination and reduce opportunities for overlap.

3.1.5 Conclusion

SADCOSAI and AFROSAI-E have entered into multiple collaborations with other organisations working in the same field and AFROSAI-E has become a highly respected and trusted partner. Such collaborations have clearly contributed to the success of the organisation and created multiple opportunities for learning and sharing both amongst member SAIs and with other roleplayers and stakeholders. Opportunities for complementarity have been maximised and duplication of efforts at the regional level at least have been avoided. Levels of coherence and complementarity between Sida's support to SADCOSAI / AFROSAI-E with that provided by other development and implementation partners has also been impressive, largely as a result of the Secretariat and the movement to organising activities and outputs under corporate and strategic plans. However, and as noted in previous evaluations, the level of coherence between Sida's support to AFROSAI-E and bilateral support to SAIs has been sub-optimal and levels of awareness of AFROSAI-E and/or Sida's support provided to it amongst Embassies in case study countries remains low despite some effort made to sharing information with Embassies. When it comes to donor coordination, there is evidence that the Secretariat is attempting to increase coordination by providing a single annual report to all

³² Such an approach (requesting a large and experienced organisation like AFROSAI-E to play more of a role in coordinating its donors) is good development cooperation practice and is supported by the evaluation team.

development partners, convening an annual donor coordination meeting and mid-year presentation of its M&E Report, requesting Sida to provide information on its bilateral support, and by requesting SAIs to provide it with information on what other donor support they receive (even though the latter is not always possible for all SAIs) - all of which might in the fullness of time lead to greater external coherence and fewer opportunities for duplication of effort.

3.2 EFFECTIVENESS

The following questions related to effectiveness were included in the Inception Report.

Evaluation Questions – Effectiveness	
4.	To what extent has the support provided by AFROSAI-E strengthened the region's audit capacity? ³³
5.	Has Sida's support integrated gender equality over the years, and to what extent has the support contributed to any changes within AFROSAI-E and member SAIs?
6.	Has Sida's support contributed to increased capacity and institutional development and/or other significant positive or negative, intended or unintended, effects for AFROSAI-E and its members? What are the main achievements and reasons for achievements or non- achievements?

3.2.1 Outcomes and the ICBF

The OECD/DAC define effectiveness as the extent to which the intervention achieved, or is expected to achieve, its objectives and results.³⁴ Based on the reconstructed theory of change in Section 1.3.1 above, the expected outcomes of AFROSAI-E's support (and Sida's support to AFROSAI-E) over the years are:

- Capacity of the Secretariat enhanced.
- Increased independence of SAIs.
- Quality of audits enhanced.
- Compliance with audit findings and recommendations improved.

The outcomes suggested by the reconstructed theory of change are partly reflected in the five domains of the AFROSAI-E's Institutional Capacity Building Framework (ICBF).

A brief overview of the ICBF

The ICBF has its roots in a capability model that was used in the region from 2001.³⁵ In 2005, the model was updated to a self-assessment tool for SAIs to measure their progress, set benchmarks to measure against, and to report on progress made in five areas or domains:

1. Independence and Legal Framework.
2. Organisation and Management.
3. Human Resources.
4. Audit Standards and Methodology.
5. Communication and Stakeholder Management.

The ICBF is based on a questionnaire sent annually to every member SAI to assess their performance per domain according to five development levels: level 1 (foundation) to level 5 (optimised) with the target set by AFROSAI-E for member SAIs at level 3 (established). The results of the ICBF are published annually by the Governing Board. The questionnaire is also periodically revised: for example, it was revised in 2017 to include a focus on the readiness of SAIs to implement the SDGs, and questions on gender equality were added in 2020 as part of the drive to increase the focus on

³³ This question was included in the evaluation matrix under the 'impact' heading but is really at the results / outcome level and has been moved under effectiveness instead.

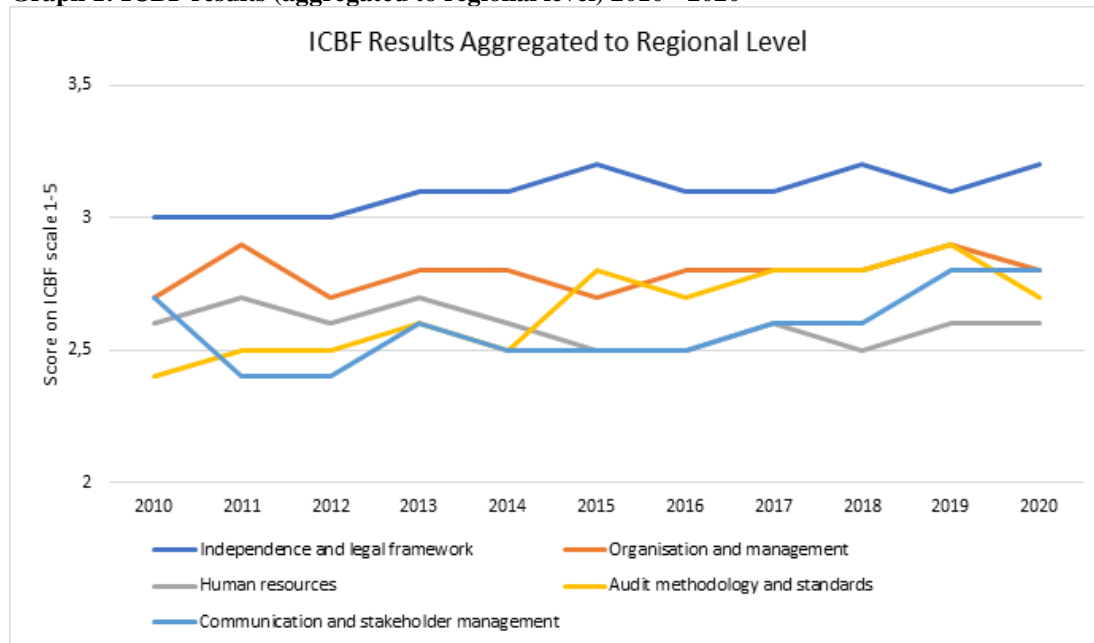
³⁴ Better Criteria for Better Evaluations, OECD/DAC, 2019, page 9.

³⁵ AFROSAI-E '10-Year Book', 2015, page 5 ff.

gender equality.³⁶ The ICBF is also used by SAIs to identify assistance required from AFROSAI-E and areas for improvement identified during the process. It also forms an integral part of the AFROSAI-E monitoring and evaluation system, which is not without problems given the subjective nature inherent in any self-assessment. To address this, AFROSAI-E conduct quality assurance visits to each SAI every three years where the results are discussed and tested. Training is also provided to SAIs to enable them to better understand the ICBF and complete the self-assessment with greater accuracy. As confirmed in case study countries, SAIs put great value in the ICBF and have used it to develop their own capacity building and internal training plans as well as funding proposals.

However, as pointed out in the section on limitations above (Section 1.4), AFROSAI-E plans and reporting are very much at the activity and output level. While ICBF results can help to some extent, the ICBF is a **self-assessment** that has inherent difficulties related to subjectivity and results can change following quality assurance visits and training that do not necessarily mean improvements or declines across the domains (as shown in the Somalia case study in Annex 9). The ICBF also focuses on outputs rather than outcomes, and three of the domains cluster around one outcome - increased capacity of SAIs to conduct audits. Nonetheless, in the sections that follow, we provide an overview of SADCOSAI's and AFROSAI-E's main outputs over 30 years, including when measured against the results of the ICBF (see Graph 1 below), as well as AFROSAI-E's contribution to gender equality.

Graph 1: ICBF results (aggregated to regional level) 2010 - 2020



3.2.2 Outcome 1 - Capacity of the Secretariat enhanced

Although not an outcome of AFROSAI-E's support to SAIs (despite its inclusion in previous corporate plans and the current strategic plan) or measured by the ICBF, building the capacity of the Secretariat has been a core aspect of Sida's support to both SADCOSAI and AFROSAI-E since 1991. A qualified and capacitated Secretariat is necessary for AFROSAI-E to achieve any of its outcomes and a better capacitated Secretariat is thus an expected outcome of Sida's

³⁶ An interesting suggestion was made by one of the external stakeholders consulted: that the ICBF is time consuming and should possibly only be required every three years or so, preferably linked to the strategic planning process within SAIs. No recommendation is made in this regard, but it is something for AFROSAI-E to consider.

support. Starting with two part-time members drawn from the staff of the Botswana SAI in 1991 (assisted by Sida-funded RRV advisors), a permanent Secretariat was established in 1998, housed by the South Africa OAG. Since then, the Secretariat's role steadily increased as it assumed more responsibility for capacity building of SAIs and support to the with the 'enhanced capacity and performance of the SADCOSAI Secretariat' first added as a specific objective under the 2001-2003 Institutional Strengthening Programme. The SADCOSAI Secretariat became the joint Secretariat to both SADCOSAI and the original AFROSAI-E in October 2000, which led to an increase in the number of staff and increased responsibilities for tools development and capacity building activities, again with the support of RRV technical advisors. As illustrated in Annex 15, the Secretariat has steadily grown over the years to 23 staff (57% female) by end 2021 - mostly project staff - seconded by OAG South Africa, SNAO and others, with nine staff contracted directly funds from the basket fund to which donors, including Sida, contribute.³⁷

Conclusion

As mentioned, Outcome 1 is not strictly speaking an Outcome of AFROSAI-E's support to SAIs, but it is an outcome related to Sida's support. To be able to achieve its intended outcomes and to build the capacity of SAIs to conduct better quality audits in line with international standards, first SADCOSAI and then AFROSAI-E required (and continue to require) a strong, adequately staffed, and sufficiently capacitated Secretariat, which has been achieved - largely, but not only, with Sida support: from the initial financial support and technical assistance (provided by RRV/SNAO with Sida funding from 1991-2003) to the SADCOSAI Secretariat, and over the entire evaluation period.

3.2.3 Outcome 2 - Increased independence of SAIs (ICBF Domain 1)

Increased independence of SAIs has been a priority for SADCOSAI / AFROSAI-E since at least the first Institutional Strengthening Programme in 1998 (and quite probably before). AFROSAI-E has tried various strategies over the years to increase independence, including a baseline survey on levels of independence in 2000 (that found that basic legislation was in place for most SAIs but there was a need for further refinement to strengthen independence), inclusion of 'independence' as a goal in the 2004-2006 Capacity Development Programme and all subsequent corporate and strategic plans, and assistance with legislation revision starting with Namibia, Swaziland (now Eswatini) and Zimbabwe in 2012 and the Tribunal Administrativo in 2013.³⁸ Even though SAIs consistently rated their levels of independence and legal framework higher than any other area covered by the ICBF (between 3 and 3.2 with no major increases or decreases noted in any year - see Graph 1 above), AFROSAI-E are aware that revision of legislation is only the start on the road to independence. Even the best legislation in the world is meaningless if it is not implemented, and independence is in any event not merely about the law but also includes financial independence and freedom from *de*

³⁷ Data on the size and make up of the Secretariat could only be provided by AFROSAI-E starting in 2011, as shown in Annex 15. At end 2021, nine staff members were seconded by OAG South Africa, Uganda, Zambia, Norway, SNAO, IDI, Ghana and Tanzania seconded one staff member each. Of the nine staff contracted directly, five were technical staff, two a combination of administrative and technical staff for internal communication and human resource management aspects of AFROSAI-E's support, one financial manager and the M&E Senior Manager appointed in 2020 in response to the recommendations in the 2018 Evaluation.

³⁸ Support to revise and improve legislation did not stop in 2013 of course and at least three case study countries (The Gambia, Somalia and Zimbabwe) have revised their legislation more recently with AFROSAI-E support. In the case of Zimbabwe, support to the revision of legislation has focused not only on the Audit Office Act but has also included support for the amendment of the Public Finance Management Act and State Audit Act to align with the Constitution and international accounting standards.

facto control by the executive.³⁹ In recognition of this, AFROSAI-E has attempted to engage with the New Partnership for Africa's Development and IDI to escalate the issue to the continental level from 2006, and, more recently, AFROSAI-E requested the African Peer Review Mechanism in 2020 to elevate the challenge of SAI independence to the continental level through their review processes (which remains ongoing). A draft Independence Guideline was also completed by 2021.

Conclusion

AFROSAI-E's role when it comes to the independence of SAIs is limited of course and SAIs remain primarily responsible for changes in this regard. While it can and does contribute to the development of legislation and provides technical advice and input, AFROSAI-E is powerless to require new legislation be passed and is unable to influence levels of independence from government control.⁴⁰ Corrupt governments are also highly unlikely to increase the independence of oversight institutions that might hold them to account.⁴¹ But while results have been difficult to achieve, progress towards this outcome has been made.⁴² And when seen from the perspective of whether the support of SADCOSAI and AFROSAI-E has **contributed** to the outcome, a more positive picture emerges.

3.2.4 Outcome 3: Quality of audits within the region enhanced (ICBF Domains 2-4)

In addition to providing a space for learning, sharing, and identifying solutions to common problems by bringing Heads of SAIs together during the SADCOSAI Conference of AGs and annual AFROSAI-E Governing Board meetings - which AGs would ordinarily not have given that they are the only AG in their respective countries - SADCOSAI and AFROSAI-E were and are essentially capacity building organisations focused on organisational and management development, increased capacity of human resources, and the development of tools and other methods of improving the quality of audits (ICBF domains 2-4).

i. Audit tools and manuals development

In addition to its financial, compliance and regularity audit manuals that have been developed, revised and refined and over the years, AFROSAI-E has developed a broad range of guidelines, manuals and tools on various specialised audits. Examples include IT audit manuals and extractive industries guidelines and, more recently, a public finance management reporting

³⁹ For example, while the law may ensure that a SAI's budget is determined by parliament rather than the executive, most parliaments are controlled by the same political party that holds executive power and it is thus relatively easy for the executive to under-fund a SAI to limit its performance. And as pointed out by the Eritrean SAI and others, limited financial independence means the SAI is not able to attract, employ and retain adequate numbers of suitably qualified staff.

⁴⁰ Interestingly, the Somalia SAI reported that, even though its current legislation does not sufficiently ensure its independence, it enjoys a high level of independence from government control: The OAG is able to operate without Executive or political interference, able to obtain the evidence it needs to conduct audits (including on sensitive issues), and to report freely on its findings. On the other hand, in countries like Zambia, where the independence of the SAI is enshrined in the Constitution and the financial allocation to the SAI is made by Parliament, government is still able to interfere in the appointment of the AG and the Treasury still disburses (or fails to disburse) funds to the SAI - which gives it the power to frustrate the SAI.

⁴¹ Two recent examples illustrate the point. In Ghana, the Auditor-General was replaced in 2021 by the President, who was reportedly unhappy with the level of independence shown by the AG (see <https://www.zammagazine.com/politics-opinion/1326-how-ghana-s-president-hounded-the-auditor-general-out-of-office>). Similarly, the Chief Auditor of Sierra Leone - been widely praised for her efforts to improve government accountability - was suspended in November 2021 while the attorney general investigates her office (see <https://www.reuters.com/world/africa/sierra-leone-president-suspends-state-auditor-pending-probe-2021-11-11/>). Although it could not be independently verified by the evaluators, and as reflected in the attached country case study, the previous AG of The Gambia too was reportedly removed from office in 2013 without a commission of inquiry being held and (reportedly) with no explanation or reason provided.

⁴² Independence of SAIs is not just a problem in Africa or amongst AFROSAI-E members of course. IDI stocktaking reports regularly note issues with independence of SAIs across the world.

framework and tool developed in cooperation with GIZ during 2017, translated into Portuguese⁴³, and revised in 2020 to include a focus on auditing of SDGs (including SDG 5, Gender Equality) and the audit of disaster preparedness (of particular relevance during the COVID-19 pandemic). AFROSAI-E also assists SAIs to customise manuals to their needs: according to the 2020 ICBF report, over 88% (23) of the SAIs reported having customised their manuals or developed manuals that are compliant with ISSAIs with AFROSAI-E support. Inexpensive regional audit software was also developed and made available to SAIs in 2019 as an alternative to the expensive software on the market.

Most of those consulted reported that the manuals and tools developed by AFROSAI-E are of great value and contribute to the expected outcome of increased quality of audits, particularly once tools and manuals are customised to their country's needs. However, it has been noted since at least the 2002 Evaluation that AFROSAI-E manuals and tools were being used by less than half of SAIs. Some of the reasons cited for this by AFROSAI-E during the current evaluation were high attrition rates (which mean that new staff have to constantly be trained on the tools); the auditing framework is built on fluid international standards; staff in smaller SAIs have limited capacity prior to joining the SAI and require basic knowledge and skills before they can make sense of the international standards; training on the standards needs to be repeated numerous times before some staff are capable of implementing the tools; and, in some countries, manuals have also only relatively recently been translated into member SAIs' national languages. AFROSAI-E recognise that slow uptake is a problem when it comes to achieving intended results and thus continue to search for ways of improving the use of manuals and other tools.⁴⁴

ii. Capacity building for audit staff and senior management

Capacity building support from 1991-1997 was relatively limited and focused primarily on training and technical assistance from RRV on performance auditing but increased significantly under the SADCOSAI Institutional Strengthening Programme in 1998. Although training continued to focus mainly on performance auditing, it slowly expanded to include management training, regularity auditing, auditing of gender issues and environmental audits. Synergies with IDI, the original AFROSAI-E, RRV and the NCA also increased, as did quality control, fellowship/exchange between SAIs and on-site support. The concept of in-house training and a training of trainers approach also emerged in the latter stages of SADCOSAI where, instead of bringing a few members of each SAI to attend regional training, trainers drawn from member SAIs were sent to other SAIs where the entire staff could be trained together.

Much of the Secretariat's time during 2004 and 2005 was consumed by the merger of SADCOSAI and the original AFROSAI-E into the current AFROSAI-E, but capacity building further increased under the first Sida-supported Capacity Development Programme (2004-

⁴³ The inclusion of two Portuguese-speaking SAIs is somewhat of an accident of history - as member states of SADC, both were included under SADCOSAI and became members of AFROSAI-E when the merger happened in 2004. AFROSAI-E have taken steps to address a concern in the 2018 Evaluation that not all manuals had been translated into Portuguese and that training is in English by providing interpretation services during in-person training and supporting the translation of manuals. Not all manuals have been translated into Portuguese at AFROSAI-E's expense though - as pointed out in the attached Angola case study, the Angolan Court had to pay for adaptation and translation of manuals. As pointed out by the Angolan and Mozambican SAIs, and as highlighted in discussions with SNAO in particular, the inclusion of two Portuguese-speaking SAIs creates problems in addition to language though since the system - a court rather than an Auditor-General - is considerably different to that in English-speaking countries. That can lead to limited relevance of some manuals and approaches developed by AFROSAI-E.

⁴⁴ For example, the Secretariat has increased its focus on customisation and training on the Financial Audit Compliance Audit Manuals and by 2020, 17 SAI's had customised their manuals and three SAIs (Uganda, Zambia and South Sudan) had implemented the customised manuals per the ISSAIs.

2006). In addition to regular training on performance, regularity and financial auditing, training from 2007 expanded to focus on senior management under the Management Development Programme in 2009 (in partnership with IDI), the Executive Leadership Development Programme (ELDP) in 2014 (developed in cooperation with SNAO), and the Senior Leadership Development Programme (which replaced the ELDP in 2016). To provide capacity and additional opportunities for joint learning and sharing for Heads of SAIs, an Onboarding and Leadership Development Programme (colloquially referred to as *StrengthFinder*) was introduced during 2021. Numerous specialised courses have also been developed linked to the various tools produced by AFROSAI-E such as IT auditing, extractive industries and illicit Financial Flows⁴⁵. It is also worth noting that AFROSAI-E training is in high demand by those from outside its member SAIs and that the Secretariat is often requested to provide training for other SAIs.⁴⁶ And as illustrated in the textbox below, AFROSAI-E has also increasingly focused on online learning since 2012.

Online / e-learning

AFROSAI-E has been at the forefront of the movement to online learning since the first pilot e-learning programme in performance auditing in 2012. An e-learning platform for members to access programmes was launched in 2018 and, by end 2020, AFROSAI-E had 18 online and blended learning programmes available to the region. Programmes are available to all members of the INTOSAI community and are accessed and used by numerous African SAIs as well as SAIs from other regions (see the full list of programmes attached as Annex 14). During 2021, a course developed by SNAO for the Baltic SAI region and courses developed by the NCA for global audiences were also added to the platform, further extending its reach. Online learning and the provision of online manuals and other resources was 'fast tracked' following the outbreak COVID-19 and allowed learning to continue during the worst of the pandemic. AFROSAI-E try to keep the size of online materials to a minimum, but some countries (such as Eritrea and Zambia) have connectivity issues that make participation challenging. In response, AFROSAI-E have started to bring participants into a conference venue where connectivity is better and using a local representative to supervise and coordinate the training.

To increase professionalisation in accounting and auditing in the region, AFROSAI-E is a partner of the **African Professionalisation Initiative (API)**. The API has its origin in a 'Professionalisation of Public-Sector Accounting and Auditing in Africa Strategy' adopted by the Governing Board in May 2014. Professionalisation of both public sector auditing and accounting was included in the 2015-2019 Corporate Plan and remains a goal in the 2020-2024 Strategic plan. An Interim Oversight Board (IOB) for the API was elected in 2015 and expanded in 2017 to include members from the Pan African Federation of Accountants (PAFA)⁴⁷, East and Southern African Association of Accountants-General (ESAAG)⁴⁸, and the Accountants General of South Africa, Uganda, Rwanda, Tanzania and Botswana. Under the new banner of the API and supported initially by GIZ and the United Kingdom's Department for International Development (DFID), the API is a partnership between AFROSAI-E, PAFA, ESAAG and the CREFIAP and is intended to lead to a fully independent organisation of public

⁴⁵ In collaboration with the INTOSAI Working Group on Extractive Industries and OAG Norway.

⁴⁶ For example, during 2020, AFROSAI-E trained 41 participants from ARABOSAI member SAIs and, in collaboration with SNAO, the Secretariat co-facilitated a Human Resource Management training programme for six members of PASAI.

⁴⁷ PAFA is the continental body representing Africa's Professional Accountants.

⁴⁸ ESAAG focuses on supporting 15 countries with regard to public finance management (capacity development, assistance with legislation, peer learning): Malawi, Zambia, Zimbabwe, Bots, Nam, South Africa, Lesotho, Eswatini, Mozambique Mauritius, Somalia, Kenya, Tanzania, Rwanda and Uganda. ESSAG has also established an Association of African Accountants-General.

Accountants-General and public accountants (based on the model of AFROSAI-E).⁴⁹ The joint project is currently the only aspect of AFROSAI-E's work that Sida support now that the decision to stop core support has been made.⁵⁰ While it remains a work in progress, some results have been achieved. For example, the competency framework developed by the API provided input to guidance produced by the International Accounting Education Standards Board on how to apply the International Education Standards in a Public Sector context. The INTOSAI Capacity Building Committee's guide on pathways for professional development also cites the initiative as an example of a professional pathway.

iii. Organisation and management support

In addition to training for senior management and the recently introduced *StrengthFinder* programme for AGs dealt with in the preceding section, AFROSAI-E has provided support to human resource management during regular annual human resource management workshops, the development of manuals and guidelines, and during on-site support. For example, and to address high rates of attrition, the Human Resource Management Framework and Handbook was revised in 2019 to provide practical guidance for human resources practitioners, corporate services directors and managers to attract, motivate, develop and retain highly skilled audit and other professional staff in the SAI.⁵¹ Since 2018, AFROSAI-E have also held culture values assessments with SAIs, aimed at assisting them to improve organisational values, systems and processes by developing new policies, codes of conduct and strategic and operational plans.⁵²

To support the organisational development of weaker SAIs, AFROSAI-E (in collaboration with IDI and CREFIAF) introduced an **Accelerated Long-Term Development Programme (PAP-APP)**⁵³ during 2018 to support the 'most challenged' SAIs included in the Global Call for Proposals Tier 2.⁵⁴ During 2018, AFROSAI-E partnered with IDI to support Eritrea, Zimbabwe, The Gambia and Sierra Leone (as well as SAIs falling under other regional frameworks) to conduct self-assessments of their performance and to develop strategic plans based on the results of the assessments.⁵⁵ By mid-2021, The Gambia and Eritrea had developed

⁴⁹ The rationale for AFROSAI-E focusing on public sector accountants when its primary focus is SAIs was made clear during consultations with AFROSAI-E and others (see for example the Angola case study attached), who pointed out that auditors come from the accounting profession and professionalising public accountants will thus contribute to better qualified auditors in future; and that auditors also need proper accounts to be kept and provided to them if they are to conduct proper audits.

⁵⁰ Sida's support to the API started in mid-2021 and was included in its core support to AFROSAI-E during 2021 but has been dedicated to the API since 2022 and will continue to end 2023, by which time it is expected that the API will be a completely separate entity from AFROSAI-E with its own juristic personality.

⁵¹ As a result of the support, four SAIs had developed and fully implemented human resource management strategies by the end of 2021, with an additional 14 in the process of implementing their strategies. See for example the attached Eritrean case study attached - with AFROSAI-E support, Eritrea has developed a strategic plan, communication policy, a change management policy, reporting guideline, gender policies and audit follow-up guidelines, amongst others.

⁵² With the support of AFROSAI-E and others, all SAIs had developed strategic plans by end 2021 to strengthen the institutional environment and contribute to the achievement of SDGs and Agenda 2063 goals.

⁵³ Funding is provided by the Austrian Development Agency, the Ministry of Foreign Affairs of Iceland and IDI basket funds, with 'in-kind' contributions from AFROSAI-E, CREFIAF and the SAIs of Gabon, Ghana, Namibia, Norway, Senegal and Sweden (SNAO).

⁵⁴ The Global Call for Proposals is a mechanism that seeks to match SAI capacity development proposals with donors or INTOSAI funding and partners or peers that provide quality support for the development of these SAIs. Tier 2 was designed to target the most challenged SAIs. The SAIs selected for this initiative often operate in environments that face serious political, economic, and/or social challenges, and are therefore most in need of scaled-up and strengthened support. The Tier 2 initiative considers SAIs from around the world, with the ultimate goal of targeting a group of 10-20 SAIs which are identified as especially challenged. (<https://intosaidonor.org/outreach/global-call-for-proposal-funding-sources/targeted-support/>)

⁵⁵ Zimbabwe and Sierra Leone, which already had strategic plans in place, were supported to conduct mid-term reviews of their Strategic Plans.

or revised and were implementing their strategic plans through the implementation of operational plans. With support of PAP-APP, Eritrea submitted a proposal to INTOSAI to support communication, while a proposal to support Eritrea and Zimbabwe was also submitted to AfDB in 2021, although funds had yet to be provided by the end of the evaluation period. The Gambia has been able to attract funding from World Bank under its Institutional Support Programme for the country, partly as a result of the support received under PAP-APP. To explain the AFROSAI-E M&E process and to increase the capacity of SAIs to develop their own M&E systems, AFROSAI-E produced a Monitoring, Evaluation and Learning Handbook during 2021 that will be followed up with training for SAIs.

However, as pointed out in many of the attached case studies, the biggest challenge that many SAIs face is the limited budget provided to SAIs in most countries, which makes it difficult to attract and retain suitably qualified staff. Although beyond the control of AFROSAI-E and despite its best efforts to build the capacity of current staff and future auditors and to address high rates of attrition, limited budgets negatively impact on the overall capacity of SAIs and their ability to achieve intended results.

Conclusion

Outcome 3 is where SADCOSAI and AFROSAI-E have been most able to contribute directly, and the contribution of both organisations in this regard has been considerable. As reflected in Graph 1 above, scores in relation to organisation and management, human resources and audit methodology and standards have fluctuated but remained relatively high and consistent over the 11-year period for which ICBF results were available. Such results were confirmed in interviews, where virtually everyone consulted rated the capacity development for auditors and senior management as being of the highest quality and agreed training provided by the Secretariat over the 30 year period had certainly contributed to better quality audits in the region and greater alignment and compliance with the ISSAIs, albeit starting from a very low base in 1991.⁵⁶ The quality of audits can also be enhanced by the provision of manuals and other audit tools, especially since few if any of the SAIs had such manuals or tools at the start of SADCOSAI in 1991. The fact that not all SAIs are using the manuals and tools is of course a concern to AFROSAI-E and one that the organisation is trying to address, and improvements in the quality of audits is not tracked. But based on consultations with external stakeholders and during case studies, there is consensus that the quality of audits has improved since 1991 and that it can reasonably be assumed that SADCOSAI / AFROSAI-E - with Sida support - has contributed to increased quality of audits in the region. When it comes to the degree to which support to human resource management has helped to strengthen the organisational capacity of SAIs, scores on the ICBF are generally highest on this domain and all of the SAIs consulted agreed that AFROSAI-E support had strengthened their organisations and enhanced the capacity of staff even though challenges remain when it comes to the ability of SAIs to attract and retain staff given their limited budgets.

3.2.5 Outcome 4: Improved compliance with audit findings and recommendations (ICBF Domain 5)

AFROSAI-E's support to communication and stakeholder management aims to contribute to

⁵⁶ In some cases, such as Angola, SAIs are members of more than one organisation and it is not always possible to say whether institutional changes could not be attributed to the input of one institution only - see attached case study. And for fragile states or those in conflict, like Somalia and Eritrea, the ability to conduct audits in some areas is severely hampered by the conflict. But for all others, and for external stakeholders consulted, AFROSAI-E's contribution to increased audit capacity was obvious, with many external stakeholders referring to AFROSAI-E as amongst the best, if not the best, of all similar regional organisations.

increased follow up and implementation of audit findings and recommendations. Building on the communication strategy and user guidance developed in 2007 with the support of SNAO, AFROSAI-E entered into a joint project with GIZ in 2009 to develop a ‘communication toolkit’ for SAIs to improve their communication and relationships with Parliamentary Public Accounts Committees (PACs) responsible for following up on audit recommendations that was finalised in 2013, with training provided to regional champions to initiate and strengthen SAI/PAC relations. In 2018, GIZ and AFROSAI-E developed an External Communication Toolkit to cover communication with various external stakeholders in addition to PACs, including members of the media and the public, and in collaboration with SNAO and CAAF, began work to build capacity of SAIs to communicate in plain language.

Response to COVID-19

During 2020, AFROSAI-E conducted research into the resilience of SAIs in the face of COVID-19, introduced knowledge sharing initiatives, developed guidance material for SAIs, and produced a research paper on crisis, emergency and risk communication. COVID-19 also saw countries diverting public funds to cope with the pandemic, often using emergency procurement provisions that allowed for funds to be allocated without lengthy processes and safeguards. As concerns around the spending of public funds increased in South Africa, OAG South Africa became the first SAI in Africa to conduct real time audits and to table a COVID-19 report, which showed massive abuse of public funds in the country. OAG South Africa shared their experiences with other members of AFROSAI-E and, with the support of the Secretariat and others, 12 SAIs conducted COVID-19 related audits during 2020. As in many countries, the audit by The Gambia (Annex 10) exposed misuse of funds and engendered significant public interest and debate.

Conclusion

While communication with external stakeholders has improved since 2011/12 according to the ICBF self-assessment (see Graph 1 above), the expected result (increased follow up and compliance with audit findings and recommendations) depends on a multitude of factors over which AFROSAI-E has limited control - including levels of independence.⁵⁷ Although it was reported in case study countries and other key informant interviews that better communication has led to better follow up and compliance⁵⁸, the degree to which recommendations are followed up and implemented is not specifically tracked by AFROSAI-E. Nonetheless, when seen from the same perspective of whether SADCOSAI and AFROSAI-E support has **contributed** to the outcome, a contribution to improvements in this area is being made.

3.2.6 Negative results

The only ‘negative result’ reported by external stakeholders (see evaluation question 6 above) is the fact that the support of the Secretariat is in such great demand that it has led to requests for individual assistance that have in turn led to separate agreements or memoranda of understanding (MoUs) with some member SAIs. While the capacity of the Secretariat has been built and enhanced with Sida support over many years, it nonetheless remains relatively small compared to the number of member SAIs and the large number of support tasks provided by the Secretariat. Although the number of such agreements has declined as previous agreements expired, some external stakeholders questioned whether AFROSAI-E, as a regional organisation, should be entering into separate agreements with individual SAIs, particularly given the size and capacity of the Secretariat and the number of SAIs to be supported. In response, the Secretariat point out that more recent agreements have been based on specific

⁵⁷ See the Mozambican case study report, for example, where the SAI noted that recommendations and orders of the Tribunal are regularly ignored as a result of the limited independence of the SAI after 50 years of *de facto* one-party rule.

⁵⁸ See for example The Gambia case study in Annex 10.

needs identified by the SAI (including during the ICBF self-assessment process) or to assist SAIs to implement projects supported by other donors (where AFROSAI-E is the service provider)⁵⁹, or under the PAP-APP programme.⁶⁰ In response to concerns from some interviewees that the approach puts additional strain on Secretariat, the Secretariat pointed out that the support requested by an individual SAI often coincides with what AFROSAI-E are already planning: for example, where a SAI has received funding to conduct audits of extractive industries, AFROSAI-E will add the SAI to training on auditing extractive industries that is already being planned. SNAO, however, raised a more serious concern - that the support under MoUs at times duplicates the support SNAO provides to the same SAI under bilateral projects. In response, the Secretariat noted that it has entered into coordination and collaboration discussions with implementation and development partners to identify areas of possible duplications and ensure synergies between partners operating in the region, which can be expected to reduce the concerns of SNAO.

Conclusion

Although the movement of AFROSAI-E to providing ‘bilateral’ support to SAIs can be seen as a negative and unintended consequence of Sida’s and other development and institutional development partners’ support to AFROSAI-E in more recent years and can be seen as distracting the organisation from its regional focus, the number of such agreements is declining (other than where such support is provided to assist SAIs under their own bilateral agreements or as part of broader programmes). It is worth noting again that no other significant negative consequences were reported.

3.2.7 Contribution to gender equality

According to those who could speak to the earlier periods and the 1997 SADCOSAI evaluation report, Sida was the driving force behind SADCOSAI focusing on gender equality from around 1995 and has continued to push for greater focus over the entire evaluation period - including by requiring all evaluations to focus on gender equality, but also more recently with the assistance of Sida’s gender help desk. With Sida’s support, the reportedly poor gender balance within the Secretariat during SADCOSAI has improved significantly over the years to a point where 57% of the current staff, including the Chief Executive Officer, one of the two Executive Officers and others in senior management positions, are women.

When it comes to mainstreaming of gender equality into audits, the SADCOSAI Institutional Strengthening Programme (1998-2001) included initiatives to focus *inter alia* on ‘environmental and gender issues’ and aimed to include activities targeted towards the auditing of gender issues. Under the next phase of the Programme (2001-2003), a technical working group on gender-based auditing was established in 2001 but reportedly made little progress and was disbanded relatively soon thereafter (although an information guide on gender awareness auditing was produced around this time). Reports and evaluations from then on suggest that gender auditing dropped off the agenda for some time and no specific mention is made of it in reports from 2001 to 2018.⁶¹ The reason for this advanced by AFROSAI-E was that most gender audits are compliance audits, where a policy or programme on gender needs to be in place to be audited. In the absence of a policy or programme, conducting a gender audit becomes virtually impossible. However, in 2017, AFROSAI-E began to focus on how to audit

⁵⁹ As in The Gambia and in the cooperation agreement between IDI, AFROSAI-E and the Somalian OAG.

⁶⁰ The only MoUs signed directly with the SAI recently outside the SAI’s agreements with donors have been with Lesotho (which expired in March 2021) and Angola (which will expire in June 2022).

⁶¹ The reason for this advanced by AFROSAI-E was that most gender audits are compliance audits, where a policy or programme on gender needs to be in place to be audited. In the absence of a policy or programme, conducting a gender audit becomes virtually impossible.

the Sustainable Development Goals (SDGs) - including SDG 5 on gender equality. Where a country has committed to implementing the SDGs, an opportunity is thus created for funds dedicated to SDG 5 to be audited and an increased focus on gender-auditing can thus be expected. Together with staff of SAIs in Malawi, Kenya and Ghana, AFROSAI-E is currently working on how to audit the SDGs and a paper on gender auditing was in development by end 2021.

Other than a focus on gender-based auditing and on increasing the levels of gender balance within the Secretariat, the only other evidence of gender equality mainstreaming in the period 2001-2018 is that AFROSAI-E has consistently sought to ensure a gender balance amongst participants and trainers in the training it provides. While that is often beyond the control of the Secretariat and depends on the level of gender equality within SAIs, levels of gender balance amongst participants and trainers are reportedly good. Although it was widely reported that the number of women heads of SAIs in the region has increased, some, such as Eritrea and Somalia, still report relatively low levels of women employees, particularly in senior management positions. But starting in 2020 and with the active support of Sida, the Sida gender help desk and SNAO, the Human Resources Department has embarked on a major drive to increase the focus on gender equality within SAIs. A Gender Mainstreaming Policy was developed and adopted in 2020, following which a gender equality video and workshop material were developed during 2021 and an online questionnaire prepared to assess the current situation within SAIs.⁶² Gender equality was also a key issue during the 2021 annual AFROSAI-E Human Resource Management workshop in Kenya. During 2021, Eritrea was supported to develop and implement a gender strategy⁶³ and the Secretariat was planning to assist The Gambia and Rwanda to develop gender strategies during 2021 and 2022.⁶⁴ Questions and indicators on gender equality were also added to the ICBF in 2020.

AFROSAI-E was also included in the 2020 IDI 'Global SAI Stocktaking Report: Towards Greater Gender Equality in and Through SAIs - Opportunities for SAIs and Support Providers', with encouraging results reported (see text box below).⁶⁵

IDI 'Global SAI Stocktaking Report: Towards Greater Gender Equality in and Through SAIs - Opportunities for SAIs and Support Providers', 2020

As further illustrated in the summary of findings in Annex 16, AFROSAI-E fared impressively when compared to other regional organisations, ranking highest when it comes to the percentage of member SAIs who used the gender needs assessment approach to inform their strategic plans (28%); the percentage of SAIs that have integrated gender equality within their audit work (56% compared to the global average of 21%); and the percentage of members that plan to develop capacity on gender over the next three years at an organisational level and in audit work (56%). It ranked second only to

⁶² The questionnaire was in three parts and was essentially to provide AFROSAI-E with the information needed to determine the way forward. The first part focused on political will, culture in the office, commitment and view of management to gender equality, the readiness of the SAI in terms of getting the 'project' started, and awareness of staff of gender equality. The second part targeted Human Resource Management staff and policy makers within SAIs with questions around which policies they have in place dealing with gender, performance management, staff wellness and training. The third part targeted Human Resources staff only to determine numbers of female staff, how many are in senior management, and how many in leadership positions.

⁶³ For more information on the significant progress Eritrea has made in this regard, please see the country case study report attached.

⁶⁴ The Secretariat is also planning to assist PASAI to develop a similar strategy for their region during 2022.

⁶⁵ Interestingly, AFROSAI-E was perceived to be less demanding by the Zambian SAI when it comes to gender equality than IDI, which reportedly emphasises gender equality and gender mainstreaming in all programmes and has developed methodologies for mainstreaming gender in the work of SAIs. Such comments are understandable though when it is noted that AFROSAI-E has not as yet targeted Zambia as yet when it comes to assisting SAIs to develop gender policies and strategies.

the North America organisation when it comes to the percentage of members having a gender strategy in place (28%) and percentage of members having conducted audits of other gender topics in the period 2017-19 (28%).⁶⁶ Although multiple factors are no doubt at play, AFROSAI-E's (and thus Sida's) contribution in this regard cannot be underestimated.

Conclusion

Sida was clearly the driving force behind the decision by SADCOSAI to begin to focus on gender equality from 1995 and has continued to push for a focus on gender equality and gender mainstreaming since then. Although gender auditing appears to have dropped off the radar until it re-emerged as part of the focus on assisting SAIs to audit the SDGs, AFROSAI-E continued to mainstream gender equality in the period prior to 2020 when it comes to resource persons and participants at training events and have deliberately focused on increasing the levels of gender balance within the Secretariat (where admirable results have been achieved). There is some evidence too, based on the IDI report referred to in the above textbox, that efforts have been made to ensure member SAIs include a focus on gender equality and that levels of gender representivity amongst AFROSAI-E member SAIs is at least as good, if not better in some areas, than amongst members of other regional organisations. The focus on gender equality and representativity within member SAIs has also increased significantly since 2020 and can be expected to contribute to greater equality going forward even though Sida's core support has come to an end - which is in itself a legacy of Sida's support to both SADCOSAI and AFROSAI-E.

3.3 SIDA'S CONTRIBUTION TO RESULTS

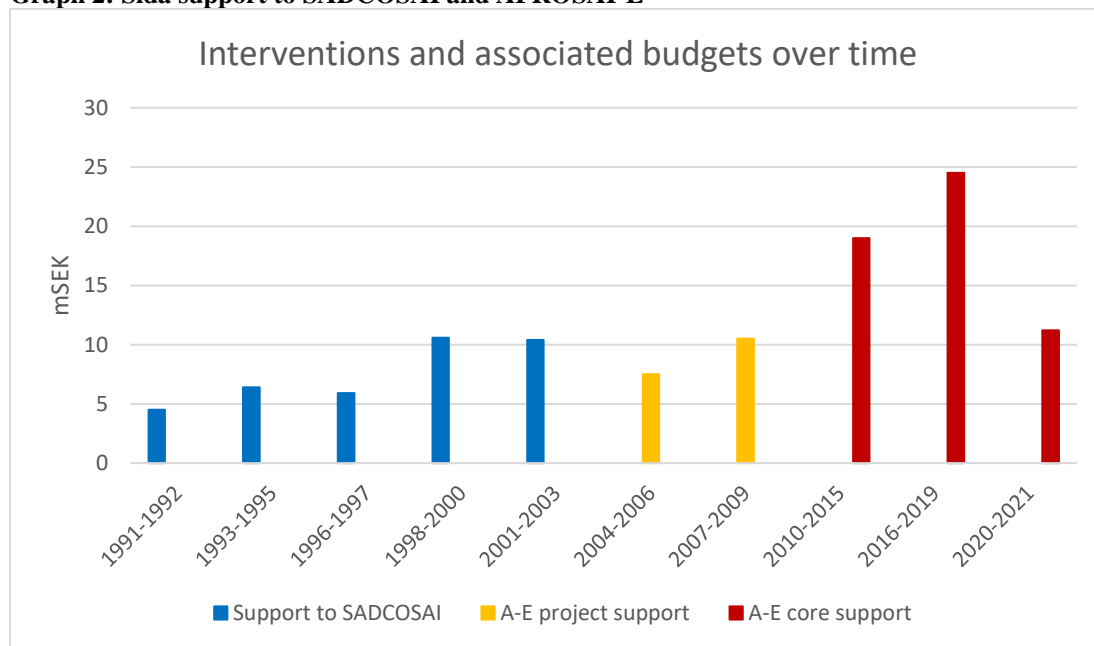
Admittedly starting from a low base in 1991, SADCOSAI's and AFROSAI-E's contribution to the audit capacity in the region has been significant as illustrated in the preceding sections and confirmed in previous evaluations. While others such as IDI have also contributed, often in partnership with SADCOSAI and AFROSAI-E, and other development partners also support SAIs in some countries, most of those consulted agreed that SADCOSAI and AFROSAI-E have played a leading role. Many key informants at the regional and international level rated AFROSAI-E as the one of the best - if not **the** best - of all similar regional organisations. Gender equality has also improved and AFROSAI-E and is already outperforming most other regional organisations.

Sida's funding has undoubtedly contributed to the growth of SADCOSAI / AFROSAI-E as an organisation, the capacity of the Secretariat, and to the achievement of results. Although the Secretariat has been supported and bolstered by secondments of staff from the OAG South Africa, RRV/SNAO and now member SAIs as well, all of those consulted pointed to the quality, skills and experience of the Secretariat, and AFROSAI-E's growth and ability to attract and retain such staff would not have been achieved without Sida's support. Other than a direct focus on gender equality, Sida's main contribution has been funding, with training and tool development left to RRV under SADCOSAI and then increasingly to the Secretariat (with the assistance of SNAO, other institutional partners and resource persons from member SAIs) as the Secretariat's capacity, skills and experience increased. The levels of Sida funding have been significant over the years though (more than 110 MSEK and more than one-quarter of the total AFROSAI-E budget of approx. 426.9MSEK over the period 1991 to 2021):

⁶⁶ Not all of those consulted attributed positive changes in gender equality to AFROSAI-E though, despite the work it has done. The Zambian OAG in particular noted that IDI are more demanding when it comes to gender equality and reportedly emphasise gender equality and gender mainstreaming in all IDI programmes and has developed methodologies for mainstreaming gender in the work of SAIs. This is understandable though given that AFROSAI-E has not specifically targeted Zambia yet when it comes to assisting SAIs to develop gender policies and strategies.

Table 1: Sida support to SADCOSAI and AFROSAI-E⁶⁷

Sida Financial Support to AFROSAI-E / SADCOSAI: 1991 - 2021					
Organisation	Period	Nature	Sida contribution (MSEK)	Total budget (MSEK)⁶⁸	% provided by Sida
SADCOSAI	1991-1992	Project (Cooperation project between SADCOSAI and RRV)	4.5	4.5	100%
SADCOSAI	1993-1995	Project (Cooperation project between SADCOSAI and RRV)	6.5	6.5	100%
SADCOSAI	1996-1998	Project (institutional strengthening programme: SADCOSAI/Sida/ RRV)	5.9	5.9	100%
SADCOSAI	1998-2000	Project (institutional strengthening programme: SADCOSAI / Sida / RRV)	10.6	20	53%
SADCOSAI	2001-2003	Project (institutional strengthening programme: SADCOSAI / Sida / RRV)	10.4	30	35%
AFROSAI-E	2004 -2006	Project (Capacity Building Programme)	7.5	50	15%
AFROSAI-E	2007-2009	Project (Capacity Building Programme Phase 2)	10.5	46	23%
AFROSAI-E	2010-2015	Core support	19	92	21%
AFROSAI-E	2016-2019	Core support	24.5	112	22%
AFROSAI-E	2020-2021	Core support + API project	11.2	60	19%
Total Sida support from 1991-2021 (MSEK)			110.6	426.9	26%

Graph 2: Sida support to SADCOSAI and AFROSAI-E

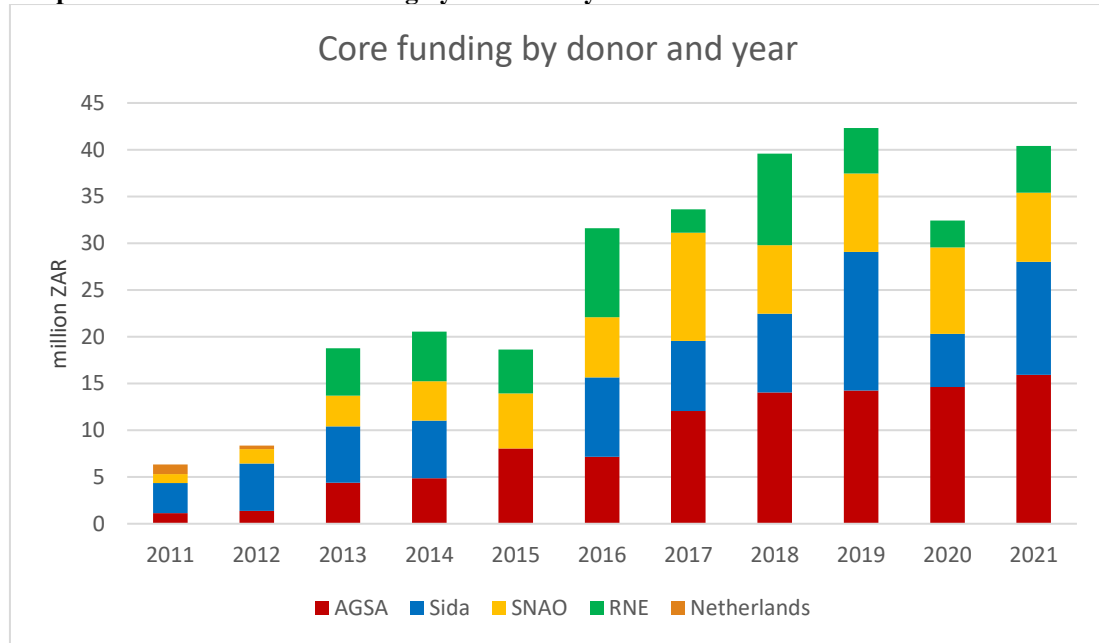
Sida was SADCOSAI's only donor from 1991 to 1997 and thus its contribution to outcomes in this period is unquestionable. Even when other development partners came on board - quite

⁶⁷ Source: Terms of Reference, page 4, supplemented by data from AFROSAI-E.

⁶⁸ Most AFROSAI-E figures are in USD or South African Rand (ZAR). Conversions are based on OANDA.com and are estimates only.

probably as a result of Sida's ongoing support to SADCOSAI, support to building the capacity of the Secretariat, and the levels of confidence this long-term commitment and support can be expected to have created for other development partners - Sida contributed more than half of the total budget of for the first phase of the SADCOSAI Institutional Strengthening Programme (1998-2003). Following the establishment of AFROSAI-E in 2004, Sida was the second largest donor for AFROSAI-E's 2004-2009 Capacity Development Programme. And after funding changed to core support (2010-2021), Sida remained one of the largest providers of such support - as illustrated in the graph below - while funding decreased in 2020-2021 from a high of 19 MSEK for the period 2016-2019, the total amount of core support for the period 2010 to 2021 (34.7 MSEK) was considerable compared to that provided by others:

Graph 3: AFROSAI-E core funding by donor and year



While it is more difficult to attribute success to Sida after the shift to core support, significant levels of funding have reportedly led to greater certainty and predictability in funding, greater flexibility in programming, increased ability for long-term and proactive planning, and higher levels of adaptability to new and emerging issues. Around 80% of AFROSAI-E's management and administrative costs are covered by OAG South Africa, but the OAG does not fund activities. Instead, activities are funded out of the donor basket fund to which Sida contributes and under specific projects such as those supported by GIZ. And when it comes to the API, which Sida will fund from July 2021 - December 2023, Sida is currently the biggest donor, and while it is too soon to measure the effectiveness or impact of the API, any results achieved will no doubt be attributable to Sida funding.⁶⁹

Some of those consulted noted that Sida's 'hands-off' approach - providing funding but leaving technical assistance and support to others such as SNAO - has both positive and negative effects. Although **Swedish** funding via Sida and SNAO is highly complementary, the approach has meant that Sida has not had much say in what AFROSAI-E should focus on (other than in

⁶⁹ As mentioned in Section 2.4.3, AfDB have recently committed to fund AFROSAI-E from 2022-2024. Included in this funding is an amount of ± 3,5 MSEK allocated to the API. Discussions were reportedly also underway with GIZ and the Global Fund for additional funding as of February 2022.

the area of gender equality). On the other hand, the approach has increased ownership amongst the SAIs and allowed AFROSAI-E to grow at its own pace and in its own direction in line with international standards and approaches while leaving technical support to be provided by those with the requisite knowledge, skills and experience - SNAO and other implementation partners.

Conclusion

Sida's contribution to SADCOSAI/AFROSAI-E has been significant - without it, it is inconceivable that SADCOSAI would have been established or that it would have grown to the extent where AFROSAI-E is now widely reported to be amongst the best of regional organisations in the world. Although primarily financial, the support did provide technical assistance from RRV to SADCOSAI until the merger of SADCOSAI and AFROSAI-E and also included most of the funds required for SADCOSAI activities prior to the merger. Since then, Sida has remained one of the largest contributors to AFROSAI-E over the years, undoubtedly contributed to the growth of the Secretariat and its ability to increase its support to SAIs, and quite probably contributed to other development partners coming on board from 1997 or so onwards. The decision to move to core support - where Sida remained one of the main providers of such support - also increased certainty and predictability, enhanced flexibility and the ability for long-term and proactive planning, and allowed for greater adaptability to new and emerging issues. Although Sida's hands-off approach has meant it has less 'say' in what direction the organisation should take, it shows a level of confidence in AFROSAI-E's abilities and has allowed the organisation to grow at its own pace and in its own direction based on the needs of the member SAIs.

3.4 IMPACT

The Inception Report included the following evaluation question related to impact:

Evaluation Questions – Impact

- | |
|--|
| 7. What impact has AFROSAI-E had on improved governance in the public sector, increased transparency and accountability, and ultimately a reduction in poverty in member SAIs' countries (reference to the theory of change stated in the strategic plan 2020-2024)? |
|--|

The first time an 'impact level' statement is included in SADCOSAI is in the 1993-1995 project documents, where the **development objective** was relatively modest: improved efficiency in the public sector. This was revised under the first Institutional Development Programme (1998-2000) to 'enhanced public accountability in the SADC region' and further expanded in the development objective of the second phase (2001-2003) to 'enhanced accountability and transparency in the management of public accounts, which contribute to good governance'. Since then, the intended impact has continued to include governance, accountability and transparency, although a further 'high level' impact is added in the current Strategic Plan - a reduction in poverty. As mentioned in Section 1.4, changes at the levels of governance, accountability, transparency and poverty reduction depend on multiple factors beyond AFROSAI-E's control or that of the SAIs. As such, attributing changes to any development partner or programme is virtually impossible. Besides, AFROSAI-E does not track changes at this level, and it is impossible for the current evaluation to assess changes in 26 countries over 30 years.

While AFROSAI-E's current impact statement developed during 2019 complies with the OECD/DAC definition of impact at the time, the OECD/DAC are aware of the challenges in attribution that such high level statements create and thus revised the definition of impact in December 2019 to focus on 'higher-level' changes to which a programme, project or

organisation might **potentially** contribute.⁷⁰ With that in mind, the impact level in the reconstructed theory of change in Section 1.3.1 was revised to a more realistic level than that in the strategic plan (and evaluation question 7 above) that is more closely linked to the outputs and outcomes of AFROSAI-E's support: **greater transparency and accountability in the use of public funds**. While not without challenges, measuring changes in that area might be incorporated into the regular quality assurance reviews undertaken every three years and can also be measured quantitatively using established international indices such as the Ibrahim Index of African Governance (IIAG) and Transparency International's Corruption Perceptions Index, as well as qualitatively during interviews and discussions during quality assurance reviews.

In keeping with the methodology proposed in the Inception Report, the evaluators have attempted to discern changes in international indices in country case studies even though attributing such changes to the work of AFROSAI-E is difficult. But when seen from the slightly lower level of expectation to that in the current strategic plan: well-functioning, independent and capacitated SAIs have great potential to lead to greater transparency and accountability in the use of public funds, especially when their findings and recommendations are taken seriously and followed up. The **potential** for impact of AFROSAI-E's support (and Sida's support to the organisation) is thus more readily evident when seen from this perspective.

For example, all of those consulted in country case studies (save for Angola, where the SAI has not been an active member of AFROSAI-E) reported that the quality of audits had improved because of the support from SADCOSAI and/or AFROSAI-E, while backlogs in audits have been addressed in at least The Gambia and Zimbabwe - which in turn has the potential to contribute to greater transparency and accountability in the use of public funds.⁷¹ AFROSAI-E has also contributed to the revision of legislation in Mozambique and Somalia (in partnership with IDI) that was reported to have increased levels of independence and oversight over the use of public funds. And while there is no PAC in Eritrea or Somalia, communication with external stakeholders in countries like The Gambia and Zambia has increased, which potentially helps to ensure that audit findings and recommendations are followed up and which can reasonably be expected to lead to greater transparency and accountability.⁷² In Somalia in particular, no audits were conducted at all prior to joining AFROSAI-E in 2015 and the mere fact that audits now take place has increased transparency and accountability. The Somalian OAG was also able to point directly to increased transparency in relation to the payment of salaries to the military, which are now made into soldiers' accountants (rather than cash payments) and which has reduced opportunities for corruption and the misuse of funds. In The

⁷⁰ Better Criteria for Better Evaluation, OECD/DAC, December 2019, page 11. According to the note provided by OECD/DAC, 'impact addresses the ultimate significance and **potentially** transformative effects of the intervention. It seeks to identify social, environmental and economic effects of the intervention that are longer term or broader in scope than those already captured under the effectiveness criterion. Beyond the immediate results, this criterion seeks to capture the indirect, secondary and **potential** consequences of the intervention'.

⁷¹ See in particular the case studies for Eritrea, Somalia, and Zambia. In addition to increased quality of audits, the Zambian OAG also noted that the impact of AFROSAI-E support has gone beyond just the OAG, with some of the staff trained by AFROSAI-E subsequently appointed as Directors of Accounts and Finance in line Ministries that has reduced the number of audit queries during OAG auditing activities. The OAG also noted that audits of extractive industries - using tools that were developed in cooperation with Norway and AFROSAI-E - have contributed to legislative changes in this area.

⁷² As is reflected in the scores on the IIAG indicator for budgetary and financial management in Eritrea, Mozambique and Zimbabwe - where the country's score has increased by 21.6 points since 2010. Scores on the same index for Eritrea and The Gambia have remained relatively constant over the period covered by the IIAG but have not deteriorated. Although challenges remain when it comes to corruption in Somalia, the OAG has brought about positive changes in the use of public funds and reduced opportunities for corruption when it comes to payment of soldiers' salaries. See Annex 9.

Gambia, it was noted that attempts by government to submit a supplementary appropriation bill without public input led to a public outcry because of previous audit findings by the AG, the bill was stopped, and only those areas that the public agreed with were subsequently passed. And in Zambia, the support of AFROSAI-E has gone beyond the OAG: some staff trained by AFROSAI-E have subsequently been appointed as Directors of Accounts and Finance in Ministries that has reduced the number of audit queries during OAG auditing activities and potentially contributed to greater accountability and transparency in the use of public funds despite the challenges faced by the SAI. The Zambian OAG also noted that audits of extractive industries - using tools that were developed in cooperation with Norway and AFROSAI-E - have contributed to legislative changes that in turn have the potential to lead to increased transparency and accountability in this area.

Conclusion

The level of impact expected implied and expected under AFROSAI-E's corporate and strategic plans is somewhat high and ambitious even though a causal link can be expected between better capacitated SAIs conducting higher quality audits with greater adherence to their findings and recommendations and increased governance, accountability and transparency, and ultimately a reduction in poverty. Even with the 'reduced' impact statement suggested in the reconstructed theory of change, measuring SADCOSAI's and AFROSAI-E's contribution to increased transparency and accountability in the use of public funds is challenging given that it is not tracked. Nonetheless, there were signs of a contribution to impact at this level during some case study countries that further monitoring and analysis by AFROSAI-E and others might build on.

3.5 SUSTAINABILITY

The Inception Report included following evaluation questions related to sustainability:

Evaluation Questions – Sustainability	
8.	To what extent will the long-term benefits that Sida's / AFROSAI-E's support has contributed to continue (or are likely to continue) for AFROSAI-E, member SAIs and their associated countries?
9.	What are the enablers and constraints for the continuation of positive effects for AFROSAI-E and member SAIs?

The issue of sustainability has been a concern for Sida since the earliest days of SADCOSAI / AFROSAI-E, although most previous assessments focused mainly on financial sustainability.⁷³ Sustainability has also been included as an issue in various Corporate Plans.⁷⁴ As already mentioned, although OAG South Africa provides considerable resources to AFROSAI-E by seconding staff and hosting the Secretariat that helps to increase levels of financial sustainability, the OAG does not fund activities and activities would not be possible without development partner support. In addition, most member SAIs cannot afford to pay increased membership fees given the state of their country's economies and limited budgets, and most could not afford to pay for services from AFROSAI-E (as evident by the fact that most rely on funding - including from Sida - for capacity building activities). Membership fees in any event

⁷³ It was included as an issue to be considered in the 1997 Evaluation of SADCOSAI (where it was found that SADCOSAI was not yet sustainable and would remain dependent on Sida funding for some time) and has been included in most, if not all, evaluations since then.

⁷⁴ For example, the 2015-2019 Corporate Plan notes that various actions are planned to increase AFROSAI-E's sustainability: annual fees for SAIs to access technical documents and materials; contracting out audits to private firms who would be required to pay a levy to access AFROSAI-E materials; and securing sponsorship for specific events or activities.

make up a very small percentage of AFROSAI-E's budget⁷⁵ and, as noted in the 2018 Annual Report, even if a sliding scale were introduced where 'better off' SAIs paid more than those that are less well off, the difference would be marginal and would not increase financial sustainability.

In 2017, AFROSAI-E conducted a long-term sustainability research project to develop a sustainability plan (2018-2022). The plan correctly concludes that financial sustainability is unlikely for an organisation like AFROSAI-E and focuses instead on how the organisation can attract additional donor-funding, build its regional capacity to meet demands for services from SAIs, and ensure that it continues to provide high quality technical material and support. Although not specifically dealt with in the plan, the evaluators note that, other than OAG South Africa, most African SAIs are under-resourced and virtually no other international and regional organisations are able to survive on membership fees. But while organisations like AFROSAI-E will remain dependent on donor funding for the foreseeable future, there is no question that Sida's long-term support to AFROSAI-E, including its contribution to the capacity of the Secretariat and the level of confidence it showed in the organisation by moving to core support, has helped to attract other development partners and to ensure that SADCOSAI and AFROSAI-E remained financially sustainable over the entire evaluation period.

As recognised by OECD/DAC, a better measure of sustainability is the degree to which benefits might be sustained if services provided by AFROSAI-E were to come to an end. When seen from that perspective, there are positive signs:

- Auditors-General have increased their capacity, ability to cope with challenges, and resilience as a result of AFROSAI-E's support and will remain in place (at least for their legislated terms of office) to continue to push for greater transparency and accountability in the use of public funds.
- Significant numbers of manuals and methods have been developed, customised and translated where necessary that will remain in place and will continue to be used even if AFROSAI-E support were to come to an end.
- Large numbers of auditors have been trained, many of whom will remain in office for many years to come. Support to the creation of a similar body for Accountants-General under the API is also expected to contribute to better qualified accountants who might well then become better qualified auditors.
- AFROSAI-E has increasingly focused on training of trainers and training materials and courses developed by AFROSAI-E could continue to be used. Materials are also available for other bilateral support programmes and regional initiatives and are increasingly available at minimal cost via the e-learning platform.
- AFROSAI-E's focus on institutional development of SAIs, through assistance with strategic plan development, development of funding proposals (under PAP-APP), and customisation and institutionalisation of manuals, methods and approaches is even more sustainable than individual capacity development since manuals etc. remain in place long after staff have moved on.

The enablers for such sustainability have clearly been the ability of SADCOSAI and AFROSAI-E to create space for AGs to share and learn from each other, but also the focus on both individual capacity building (training for auditors, management and human resource managers) as well as institutional strengthening through the development and customisation of

⁷⁵ Approximately 0.05% based on figures provided by the Secretariat. The fees were last increased in 2019 for the 3-year period 2020-2022.

manuals, tools and other materials as detailed in preceding sections. At the same time, various constraints to sustainability exist, largely beyond AFROSAI-E's control. The audit environment is rapidly changing and evolving as new international standards are developed and new approaches and methodologies are pioneered, and new issues emerge where auditing is required (such as extractive industries and illicit financial flows). As a result, manuals and approaches can be expected to become out of date over time. While those SAIs that have been part of SADCOSAI / AFROSAI-E over many years might be able to cope with changes introduced at the international level, those that have recently joined (such as Somalia, South Sudan and Rwanda), weaker SAIs (such as Eritrea and The Gambia), and those that have only recently been revitalised (such as Angola) would be less capable of adapting without ongoing support. Mozambique and others covered by case studies also noted that one of the main successes of AFROSAI-E is its ability to bring staff from various SAIs together for training and capacity development, which would no longer be possible if AFROSAI-E support stopped. Similarly, opportunities for Auditors-General to meet, share experiences and learn from each other during Governing Board meetings would also be lost. Staff attrition rates for all SAIs are also high, and there is an ongoing need for new staff to be trained and brought up to speed on international standards and approaches.

Conclusion

Although SADCOSAI never achieved financial sustainability and AFROSAI-E remains dependent on donor funding and will in all likelihood always remain dependent on outside funding, Sida's long-term commitment to both organisations and the confidence in AFROSAI-E shown by the movement to core funding undoubtedly contributed to SADCOSAI/AFROSAI-E's ability to attract other sources of funding and to remain viable over more than 30 years. When seen from the perspective of sustainability of benefits, the focus on institutional strengthening as well as individual capacity building has ensured that benefits would continue even if the services offered by AFROSAI-E were to come to an end or to diminish. On the other hand, the fact that the audit environment is fast-shifting and that new standards, methods and approaches are constantly introduced at the international level and that rates of attrition are high in most if not all SAIs means that some SAIs, particularly weaker ones, would struggle to sustain benefits in the absence of ongoing support.

4 Conclusions, lessons learned and recommendations

4.1 CONCLUSIONS

From its humble beginnings as SADCOSAI in 1991, AFROSAI-E has grown significantly over three decades and is now widely regarded as one of the best - if not **the** best - regional SAI organisation in the world. It has become a trusted and valued partner to SAIs and to development and institutional partners, allowing donors to reach a wide number of SAIs through funding of a regional organisation rather than under numerous bilateral agreements, with confidence that the support AFROSAI-E provides will make a real difference to SAIs in the region. As noted by many of those consulted, an Auditor-General is the only Auditor-General in a country, with no one to turn to for advice or to learn from within their own country. Through the Congress of AGs under SADCOSAI and later the AFROSAI-E Governing Board, opportunities for AGs to meet, share and learn from each other and to create regional networks have been created that provide AGs with a level of safety in numbers and the ability to speak with one collective voice.

Over 30 years, SADCOSAI and AFROSAI-E have provided training and developed and assisted SAIs to customise and translate a wide range of audit manuals (financial, compliance and performance auditing manual) and other tools, increasingly focused on new and emerging issues such as audits of the SDGs, extractive industries and, most recently, 'real-time' audits of COVID-19 funding. Significant training has been provided on audit skills and methodologies, human resource management, gender equality and leadership and management. AFROSAI-E led the way in moving learning and other resources online that allowed learning and technical assistance to continue despite the limitations caused by COVID-19, and which are increasingly being accessed and used by other African SAIs and those beyond the continent. It is a testament to the quality of the training, manuals and other resources AFROSAI-E provides that non-English speaking SAIs in the region (such as Sudan, Somalia and Eritrea) have also requested to join AFROSAI-E even though they are already members of other regional organisations. Hard copy manuals are also reported to be in high demand, with requests for them received from numerous SAIs outside the AFROSAI-E region.

All of those consulted agreed that the level of support and capacity development provided by AFROSAI-E has enhanced the audit capacity of SAIs in the region and that the quality of audits has increased. Although hard to measure on the available documentation, there is also evidence that communication with PACs and other external stakeholders is leading to an increase in the follow up of audit recommendations. And while the independence of SAIs remains an issue (despite assistance to legislative reform and other AFROSAI-E initiatives), AFROSAI-E has no doubt contributed to independence through assistance to revise legislation.

Sweden's support to SADCOSAI and AFROSAI-E has essentially been two-pronged, with Sida providing the funding but leaving much of the technical and other assistance to SNAO. Although the current evaluation is not an evaluation of SNAO, the two aspects of Swedish support were highly complementary and have proved highly effective. And while it is sometimes a challenge to attribute positive changes solely to AFROSAI-E or Sida given that others also support the SAIs, Sida's financial support was significant compared to that of others

and it can reasonably be assumed that its support has contributed to SADCOSAI's and AFROSAI-E's success.

While less important for Sida now that core funding has come to an end, donor coordination between Sida and others has been sub-optimal over the years. Although steps have been taken to improve coordination since 2018, Sida has only recently begun attending bi-annual joint partner meetings. Efforts to ensure Embassies are aware of the support Sida provides to AFROSAI-E have increased but remain somewhat rudimentary, with at least one Embassy largely unaware of AFROSAI-E's role or the support to it from Addis Ababa.

Determining whether AFROSAI-E has made an impact by measuring its achievements against the impact statements in corporate and strategic plans remains a challenge, especially since changes in governance, transparency and accountability, and poverty reduction depend on a multitude of factors beyond its control. But when seen from the level of impact suggested in the reconstructed theory of change in Section 1.3.1 (increased transparency and accountability in the use of public funds), some level of impact is noted. High levels of sustainability of benefits have also been achieved, although rapidly changing audit methodologies and approaches will mean that AFROSAI-E will remain a crucial organisation for many years to come, and one that should continue to be supported by development and institutional partners.

4.2 LESSONS LEARNED

The following observations are made regarding lessons learned for Sida generally that may be of relevance for Sida support (and that of other development partners):

Category	Lessons
Coherence	Evaluations have found examples where Embassies in AFROSAI-E member countries have limited understanding of AFROSAI-E's role and functions and, in some cases, were not aware that Sida funds it at all. The lesson to be learned is that Sida (and others supporting regional organisations) need to ensure coordination between regional programmes and bilateral support is maintained and that information on regional programmes is widely shared with Embassies in partner countries so that duplication is avoided and opportunities for complementary programming are maximised.
Effectiveness	<ul style="list-style-type: none"> • The ability of organisations like SADCOSAI/AFROSAI-E to achieve outcomes is clearly linked to the capacity of the Secretariat to provide ongoing support and to adapt to changes at the international level and in response to emerging issues. Support to similar organisations should thus always include support specifically aimed at enhancing the capacity of those responsible for capacity building - the Secretariat. • Results also take time to be achieved, especially when starting from a low base and when there is a large number of members of a regional organisation at such different levels. As a result, development partners need to allow time for results to be achieved and remain committed to organisations over longer periods than usually covered by a 'one-phase' programme. • Results are also more likely to be achieved when organisations are provided with core funding rather than project funding, which allows organisations to determine for themselves where support is most required rather than being confined to a set of indicators and results determined in advance under project or programme funding.
Gender equality	Sida is able to place and keep gender equality on the agenda by making funding conditional on recipients taking steps to increase gender equality and by including it as an issue to be considered in all evaluations. Even so, it is sometimes difficult for organisations not focused on gender equality to understand how to address the issue. The assistance provided to AFROSAI-E by the Sida gender help desk in

	this regard appears to have borne fruit and similar support should be offered to all recipients of Sida funds.
Impact	Impact takes time to achieve and regional organisations take many years to become established, to earn the trust of their members, and to build relationships. The lesson for development partners is the need to continue to support them even when they appear to be making limited progress and after they start to show progress rather than abandoning them too soon.
Outcomes and results	Earlier and more active engagement by Sida with recipients of funding is needed to ensure that the expected outcomes of projects and programmes are identified early so that those reporting know what is expected of them and what results they need to show.
Core v project support	Core support increases certainty and predictability, allows for long-term and proactive planning, increases flexibility and responsiveness, addresses gaps between projects, fills funding gaps in projects, increases continuity, institutional memory, and overall sustainability. Sida's approach to funding of SADCOSAI and AFROSAI-E, nonetheless provides a 'good practice' lesson on the route to follow from 'seed funding' to project support and then to core support once AFROSAI-E was mature enough to cope with it.
Twinning with Swedish institutions	Sida's approach of channelling funds through an established Swedish institution (twinning) with SNAO achieved remarkable success. Although that was no longer possible after 2003, Sida have also supported similar arrangements with the Swedish Police Authority, Swedish Tax Agency, and Statistics Sweden that have specific experience on subject matters. The lesson for Sida is that, where Swedish institutions have particular skills and experience, and where it is acceptable to the relevant country or organisation, twinning arrangements should be considered and proposed.
Regional v bilateral support	Support via regional organisations makes it considerably easier for donors to reach many institutions without a multitude of bilateral agreements, which reduces overall transaction costs. Teething troubles and setbacks should be expected but donors should allow organisations space and time to work through and learn from them. SAIs are in a similar situation to other institutions such as Ombudsman, Human Rights Commissions, Anti-Corruption Commissions and revenue / tax collection bodies. A lesson to learn from support to SADCOSAI and AFROSAI-E - where the organisation was supported to grow from non-existent to one of the best regional SAI organisation in the world - is that similar results can be found with long-term support to similar regional bodies (such as the African Ombudsman and Mediators Association or African Organisation of Public Accounts Committees).
Sustainability	A focus on both the financial as well as the results/benefits aspects of sustainability is important, but so too are key factors (enablers) such as an enabling legislative environment, individual and institutional capacity building, and appropriate technology and tools.

4.3 RECOMMENDATIONS

4.3.1 For Sida

- Support to the establishment of a regional organisation such as AFROSAI-E should follow the growth path of the organisation - starting with seed funding and some support to activities and projects, moving into more focused support to the organisation's main project and activities, and ultimately moving to core support. At the same time, Sida should remember that building a regional organisation takes time and, even where it is performing well, ongoing support is invaluable in allowing organisations to grow and mature.
- Where appropriate experience exists within a Swedish institution, and where it is agreed to by beneficiaries, twinning arrangements with Swedish national institutions and their counterparts in developing countries should be encouraged. Such arrangements allow for Swedish support to be maximised between funding by Sida and technical assistance and expertise from those with the requisite levels of experience and expertise.

- Support to existing regional organisations should be encouraged, with the proviso that such organisations have some level of credibility and ability to perform and contribute to results.
- Where Sida support regional organisations, Embassies in the region need to be made aware of the nature of the support to avoid duplication and to maximise opportunities for complementarity of regional and bilateral support. Regular briefings and sharing of reports between Embassies and regional programming staff should also take place to ensure that no duplication is taking place.
- To increase the level of reporting on results rather than activities and outputs, Sida should provide assistance to those they support to identify what the actual intended results are as soon as possible in the process.
- Although it is increasingly the case, and although both are important, Sida should focus on more on sustainability of benefits than financial sustainability. While organisations should always be encouraged to broaden their funding base and not to become overly reliant on one development partner, civil society organisations and structures like AFROSAI-E will always be dependent on donor funding. Requiring organisations to focus on financial sustainability is time consuming and has the potential to distract the organisation from its core business and its focus on results.

4.3.2 For AFROSAI-E

Noting that the current evaluation is an evaluation of Sida's support to AFROSAI-E rather than of AFROSAI-E, and that Sida is no longer a core funder, the following observations and suggestions were made during the evaluation for AFROSAI-E to consider:

- AFROSAI-E should develop a clear policy on which SAIs would qualify for bilateral support and the limits of the support available. While it has started to do so, the Secretariat should improve coordination with SNAO, development partners and others supporting SAIs bilaterally to avoid duplication of effort.
- Instead of providing support under individual MoUs, AFROSAI-E should assist individual SAIs to develop funding proposals to development partners in their countries and lobby its funders to provide bilateral support where required (as was reportedly done in Nigeria in 2019, although that could not continue during 2020 because of COVID-19 and the ending of the former AG's contract).
- Although AFROSAI-E are taking steps to encourage SAIs to share information on who funds them with the Secretariat, the evaluation team found limited awareness of the role AFROSAI-E plays in some of the cases study countries. A concerted effort to encourage SAIs to be more transparent and to share details of the funding sources with the Secretariat is required.
- Given that development partners want to see the results of their funding, the focus on what difference AFROSAI-E is making needs to increase. As suggested in the reconstructed theory of change provided in the report, development partners need to know whether the support has led to (or at least contributed to) increased levels of independence, better quality audits, and increased levels of follow up and implementation of audit findings and recommendations. Recognising the challenges in this regard, AFROSAI-E should begin to consider how to track such changes and include them in reports. A balance between quantitative and qualitative data should be considered, which might also make it easier for development partners in countries to understand the role of the SAIs and may help to address the issue of bilateral donors not knowing what regional programmes are supporting. A level of political economy analysis for partner countries might also make it easier for development partners - and governments - to understand the context in which SAIs are working and to understand why some perform better than others.

Annex 1 – Terms of Reference

Terms of Reference for the Evaluation of Sida's support to the African Organisation of English-Speaking Supreme Audit Institutions (AFROSAI-E).

Date: July 2021

1. General information

1.1 Introduction

Background

The Southern African Development Community Organisation of Supreme Audit Institutions (SADCOSAI) was formally established in 1991, as a part of the Southern African Development Community (SADC) movement. The main purpose of the organisation was to develop the cooperation between member Supreme Audit Institutions (SAIs) and to organise regional training courses in performance auditing, with the objective to enhance public accountability in the SADC region.

In 2003, the twelve members of SADCOSAI were also members of the Assembly of English-speaking Supreme Audit Institutions in Africa (AFROSAI-E), that constituted of 22 member SAIs. SADCOSAI received support from Sweden (Sida and Riksrevisionsverket, RRV) and the Assembly of English-speaking SAIs were sponsored by the Netherlands Ministry of Development Cooperation.

Both organisations ran similar capacity building programmes and shared the objective to promote professional and technical development and co-operation between its member SAIs, to ultimately enhance the standard of auditing in the public sector. In order to eliminate the duplication of effort, cost and to utilise available donor funding optimally, the organisations harmonised their documentation and activities to only one regional capacity building project, starting in 2004.

Later in 2004, the members of SADCOSAI and the Assembly of English-speaking Supreme Audit Institutions in Africa (AFROSAI-E) agreed to merge the two organisations and adopted a set of formal statutes and regulations that created a new organisation with legal status, retaining the acronym AFROSAI-E. The two organisations merged with effect in January 2005.

The African Organisation of English-Speaking Supreme Audit Institutions (AFROSAI-E) established in 2005, is a regional association of Supreme Audit Institutions, currently covering 26 English- and Portuguese speaking countries in Africa, with its secretariat located in Pretoria. The secretariat empower member SAIs to optimise their audit performance to comply with INTOSAI Standards for Supreme Audit Institutions (ISSAIs) and to strengthen their institutional capacity to effectively implement their mandate.

Supreme Audit Institutions (SAI) constitute an important part of the national oversight system which aims at safeguarding public resources against corruption, promoting sound financial management and efficient performance within the public sector. SAIs generally have an important mandate and role for enhancing transparency in the national financial management and are thereby also important agents for increased accountability and democratic governance. The objectives of AFROSAI-E has changed over the years, and in 2021 the Governing Board approved its revised Statutes. The revised objectives are to promote the independence of Supreme Audit Institutions and good governance in the public sector, and the organisation strives to:

- (1) enhance the institutional capacity of its members in accordance with INTOSAI Principles and Standards and other best practices;
- (2) promote and coordinate professional and technical development and cooperation among its members and other relevant international and regional bodies;
- (3) promote and maintain relationships with national, regional and international institutions specialising in issues affecting the audit of public resources and good governance; and
- (4) represent its members on appropriate regional and international platforms.

Sida possess a long history of supporting firstly SADCOSAI since the beginning of the 1990s and subsequently AFROSAI-E since the organization was established in 2005. The support was channelled through the Swedish National Audit Office (RRV, currently SNAO) for the period 1990-2003. SNAO was established by the Swedish Riksdag in 2004, and subsequently provided with its own appropriation for international development cooperation directly from the Riksdag. Since then, Sida has supported AFROSAI-E directly with financial contributions.

Current support to AFROSAI-E

The current support provided by Sida for the period 2020-2021, from the Strategy for Sweden's Regional Development Cooperation in Sub-Saharan Africa 2016-2021, constitutes the last agreement for core support to AFROSAI-E. After more than fifteen years of continuous support to AFROSAI-E, it was deemed that Sida should consider other partners and programs to fulfil the regional strategy objectives relating to rule of law and accountability.

Cooperation with AFROSAI-E will not be completely cut off, with the phasing out of the core support from Sida. The Embassy in Addis Ababa took a decision in 2021-06-03 to provide earmarked support to the African Professionalisation Initiative (API) - one of the strategic areas in AFROSAI-E's strategic plan for 2020-2024. The API is implemented in collaboration with other regional bodies, such as, The East and Southern African Association of Accountants General (ESAAG); The Pan African Federation of Accountants (PAFA); The African Accounting and Finance Association (AAFA); Le Conseil Régional de Formation des Institutions Supérieures de Contrôle des Finances Publiques de l'Afrique Francophone sub-Saharienne (CREFIAP). Sida will support this initiative for a three year period, with the aim of establishing the initiative, which thereafter has the ambition to be self-sufficient.

Other donors of AFROSAI-E

Apart from Sida, AFROSAI-E currently receives donor support from Norway. In addition to financiers, other partners include the Swedish National Audit Office (SNAO), the Office of the Auditor General of Norway, the Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ), German Cooperation, Canadian Audit & Accountability Foundation and Algemene Rekenkamer (Netherlands). AFROSAI-E also work together with INTOSAI Development Initiative (IDI) on certain projects, such as the Accelerated Peer-Support Partnership

Programme (PAP-APP). In addition, Switzerland will presumably step in as a donor and provide core support.

Bilateral collaboration in the region

In addition, Sida supports audit capacity in Sub-Saharan Africa through bilateral support to SAIs in the AFROSAI-E region. Currently, Sida supports SAIs with direct capacity building support in Mozambique (Tribunal Administrativo, 2016-2021) and Zambia (OAG, 2018-2022), with new agreements planned with both partners. In Tanzania Sida have an extensive collaboration with the NAOT (2019-2023), for performance audits of specified on-going donor-supported programs. In Liberia, the GAC is indirectly supported through the World Bank programme PFMRIS (2019-2023) and in Somalia, the OAG is supported through the WB Multi-Partner Fund (current agreement period 2018-2021).

Previously, Sida provided bilateral support to the OAG of Rwanda for the period 2001-2011 with capacity building support - the Netherlands and Sida provided financial support and the Netherlands Court of Audit (NCA) and the SNAO provided technical assistance. Sida supported the OAG of Kenya through the public financial management (PFM) reform basket fund 2008-2013, and supported its Reforms and Modernisation Program for the period 2015-2017. Sida likewise supported the NAOT in Tanzania for the period 2005-2012.

In Mozambique, Sida has provided bilateral support to the institution-and capacity-building of the Tribunal Administrativo (TA) since 1998. For many years Sida channelled the support through the RRV (currently SNAO). During the period 2005-2007 AFROSAI-E was a part of a memorandum of understanding with TA, SNAO and Sida. AFROSAI-E was a part of the cooperation to support the institutional development program as well as to generate a smooth transition from the SNAO to AFROSAI-E as an institutional partner, from 2007 and onwards. Sida financed AFROSAI-E's activities during this agreement period.

1.2 Evaluation object: Intervention to be evaluated

The evaluation object is Sida's support to AFROSAI-E (and SADCOSAI) between 1991 and 2021.

Scope of historical support

The support to SADCOSAI started in the early 1990s on a trial basis through Sida's fund for "Research and Methods Development", as part of Sida efforts to invest in innovative ways of working. The support was found to be very relevant and well in line with the Sida policy for support to regional activities. Experiences from the support 1990-1992 were considered positive and the project was prolonged for the years 1993-1995. In 1996, a new decision was taken to prolong the project for the years 1996-1997. Important aspects in the decision for Sida to continue to support SADCOSAI, were that the cooperation made an efficient complement to the bilateral support to national SAIs, and responded well to the need for a long-term cooperation that enabled the development of a regional network.

Sida's support to SADCOSAI was fully channelled through the RRV (currently SNAO) for the period 1990-2000. During the agreement period 2001-2003, Sida started to forward parts of the funds directly to the secretariat as well as channelled through the RRV. In the subsequent support, Sida provided all funding directly to the secretariat.

Until 1997, Sida's support focused on the establishment of SADCOSAI as an organisation and on financing regional training courses in performance auditing. The support was generally covering conferences, seminars, training of auditors and the production of handbooks. The main objective was to increase the regional cooperation on auditing and the use of performance auditing by SADCOSAI members. The subsequent support to SADCOSAI included other areas

of support, such as environmental and gender-based auditing as well as training of trainers. Sida continued to support SADCOSAI until AFROSAI-E was established in 2005.

Recent support to AFROSAI-E

The support to AFROSAI-E originally consisted in financing the organisation's Capacity Building Programme and activities, as a part of its Plan of Operation for 2004-2006 and its Corporate Plan for 2007-2009. The support later changed character and since 2010, Sida has provided core support to AFROSAI-E to support the implementation of its Corporate and Strategic Plans. The current agreement for the period 2020-2021 supports AFROSAI-E's Strategic Plan for 2020-2024.

AFROSAI-E's mission, stated in the strategic plan for 2020-2024, is *“to support and cooperate with member SAIs and to enhance their institutional capacity to successfully fulfil their audit mandates, thereby making a difference to the lives of citizens”*. The group directly affected by the organisation's support is management and staff within member SAIs, while the target group for the end benefit constitutes by the citizenry of those same countries.

For the period 2020-2024, the AFROSAI-E's strategic plan defines the following four strategic goals:

- Professionalise public sector accountancy,
- Empower SAIs for greater audit impact and quality,
- Transform SAIs' organisational capabilities for greater impact,
- Lead by example and deliver on our mandate.

The theory of change, stated in the strategic plan for 2020-2024, is: If member SAIs are supported with capacity building opportunities through learning, on-site visits, technical advice and assistance, provided with generic and customised audit manuals and tools, public sector auditing will become increasingly professionalised and SAIs will be empowered for greater audit impact and become a model institution, being able to lead by example. This will eventually lead to better governance in the public sector, increased transparency and accountability, reduction in corruption and misuse of funds, increased access to services and a reduction in poverty.

Financial support provided by Sida

The long-term support that constitutes the evaluation object are the following interventions and associated budgets:

AFROSAI-E 2020-2021. Budget: a total of 11 200 000 SEK, so far 8 000 000 SEK (71 %) has been disbursed.
AFROSAI-E, Core 2016-2019. Budget: 24 450 000 SEK
AFROSAI-E 2010-2015. Budget: 19 013 333 SEK.
AFROSAI-E 2007-2009. Budget: 10 500 000SEK.
AFROSAI-E Capacity Building Programme 2004-2006. Budget: 7 500 000 SEK.
SADCOSAI Institutional Strengthening programme 2001-2003, SADCOSAI/SIDA/RRV cooperation project. Budget: 10 400 000 SEK.
SADCOSAI institutional strengthening programme 1998-2000, SADCOSAI/SIDA/RRV cooperation project. Budget: 10 568 376 SEK.
Cooperation project 1996-1997 between SADCOSAI and RRV. Sida funding: 4 459 300 SEK.
Cooperation project between SADCOSAI and RRV 1993-1995. Sida funding: 6.4 million SEK.

Cooperation between SADCOSAI and RRV 1991-1992 . Sida funding: 4.5 million SEK.
Total value of Sida´s support from 1991-2021: 108 991 009 SEK

Previous evaluations

Multiple evaluations have been carried out over the years, commissioned both by Sida and other cooperation partners. In 1997, an external evaluation was commissioned by Sida to evaluate the Swedish support to the regional cooperation on public auditing. In 2002, an assessment of SADCOSAI and the Swedish support was commissioned by Sida, and in 2006, Sida and the Netherlands donor agency jointly commissioned an assessment of AFROSAI-E, carried out as an independent mid-term review. In 2012, an independent assessment of AFROSAI-E was carried out, and in 2014 an evaluation of AFROSAI-E was commissioned by Norway. The evaluations are attached as Annex A.

Most recently, Sida commissioned an external evaluation of AFROSAI-E in 2018. It was a mid-term review of progress against the Corporate Plan 2015-2019, based on all DAC evaluation criteria. The evaluation assessed that the support provided by AFROSAI-E was highly relevant to member SAIs and the organisation was efficient and performed well in relation to expected results and objectives. Results and monitoring was identified as an area to be in need of improvements. In order to stay relevant, AFROSAI-E was recommended to continue finding ways to customize assistance to SAIs as well as to increase their ownership. Related to donor coordination, the cooperation partners supporting AFROSAI-E were assessed to be well coordinated, but were however poorly coordinated with their offices that provide bilateral support to SAIs within member countries. The evaluation is attached as Annex A.

Sida has been informed that Norway is considering to commission an external evaluation of AFROSAI-E, of which the timeline and scope are still to be defined.

For further information, the intervention proposals and Strategic and Corporate plans are attached as Annex D. A comprehensive intervention logic or theory of change of the full long-term support should be elaborated by the evaluator in the inception report.

1.3 Evaluation rationale

After supporting AFROSAI-E and SADCOSAI altogether for 30 years, Sida´s core support to AFROSAI-E from Sida´s regional strategy for Sub-Saharan Africa will come to an end in 2021. Therefore, the evaluation is carried out at this point in time to reflect, look back and draw lessons learned from the long-term cooperation, with a focus on the criteria of coherence, impact and sustainability.

2. The assignment

2.1 Evaluation purpose: Intended use and intended users

The purpose of this evaluation is to gather and document learnings and conclusions from Sida´s long-term capacity-building support to AFROSAI-E and SADCOSAI 1991-2021: It is expected that the evaluation will reflect on and analyse the process of strengthening the capacity of a key institution for good governance and public financial management, and look specifically at the role of Sida´s support in this process. The analysis is expected to provide opportunities for lessons learned to apply in other contexts.

The primary intended users of the evaluation are Sida/the Regional Development Cooperation Section at the Embassy of Sweden in Addis Abeba and AFROSAI-E. The evaluation is to be designed, conducted and reported to meet the needs of the intended users and tenderers shall

elaborate in the tender how this will be ensured during the evaluation process. Other stakeholders that should be kept informed about the evaluation include:

- Member SAIs
- The Swedish National Audit Office (SNAO)
- Norway and other cooperation partners to AFROSAI-E

During the inception phase, the evaluator and the users will agree on who will be responsible for keeping the various stakeholders informed about the evaluation.

2.2 Evaluation scope

The evaluation scope is limited to:

- The evaluation shall review Sida's support - financial as well as relationship and dialogue - to AFROSAI-E and SADCOSAI between 1991-2021, ***with a main focus on the support to AFROSAI-E for the time period 2005-2021.***
- The geographical coverage is limited to the region that AFROSAI-E represents. The evaluation is also expected to conduct a more in-depth analysis (case studies) of a selection of SAIs in the region and the impact the support given by AFROSAI-E has had.

The case study countries shall be selected during the inception phase and the selection of cases must be carefully considered and clarified in the inception report. If needed, the scope of the evaluation may be further elaborated by the evaluator in the inception report.

2.3 Evaluation objective: Criteria and questions

The objectives of this evaluation are to evaluate the coherence and impact of Sida's support to AFROSAI-E and the extent to which sustainable results have been reached, as well as to capture lessons learned from the long-term cooperation. The evaluation questions are:

Impact:

- To what extent has Sida's support contributed to significant positive or negative, intended or unintended, effects for AFROSAI-E and its members? What are the main achievements and reasons for achievements or non- achievements?
- To what extent has Sida's support contributed to capacity building and institutional development of AFROSAI-E and member SAIs - identify strengths and weaknesses.
- How has Sida's support integrated the issue of gender equality over the years, and to what extent has the support – relationship and dialogue – contributed to any changes within AFROSAI-E and member SAIs. If it has, what changes?
- To what extent has the support provided by and the function fulfilled by AFROSAI-E had an impact on member SAIs institutional capacity development - and in strengthening the region's audit capacity?
- What impact has AFROSAI-E had on improved governance in the public sector, increased transparency and accountability, and ultimately positive changes for poor people in member SAI's countries (*reference to the ToC stated in the strategic plan 2020-2024*)?

(In assessing impact, it is important to make a clear distinction between the impact of the AFROSAI-E Secretariat in fulfilling its mandate which is 'to support member SAIs to strengthen their institutional capacity and fulfil their audit mandates'; and the impact of the

AFROSAI-E member SAIs which is ‘oversight of public expenditure leading to better governance, transparency and accountability’).

Sustainability:

- To what extent will the benefits that Sida’s support has contributed to continue for AFROSAI-E and member SAIs, or are likely to continue ?
- What is the likelihood of continued long-term benefits for member SAIs and associated countries, deriving from the support provided by AFROSAI-E?
- What have been the enablers and constraints for the continuation of positive effects for AFROSAI-E and member SAIs ?

Coherence:

The evaluation will review how Sida has coordinated its support, responding to the following questions:

- Has the support seized opportunities for coordination, learning and dialogue with other actors, (such as the SNAO, Embassies and other donors) and with AFROSAI-E ?
- How has the support complemented other support provided to AFROSAI-E ?
- How has the coordination worked between Sida’s support to AFROSAI-E and Sida’s bilateral support to national SAIs at country level?

Questions are expected to be developed in the tender by the tenderer and further refined during the inception phase of the evaluation.

2.4 Evaluation approach and methods

It is expected that the evaluation team describes and justifies an appropriate evaluation approach/methodology and methods for data collection and analysis in the tender. The evaluation design, methodology and methods for data collection and analysis are expected to be fully developed and presented in the inception report. Given the situation with Covid-19, innovative and flexible approaches/methodologies and methods for remote data collection should be suggested when appropriate and the risk of doing harm managed.

The evaluator is to suggest an approach/methodology that provides credible answers (evidence) to the evaluation questions. Limitations to the chosen approach/methodology and methods shall be made explicit by the evaluator and the consequences of these limitations discussed in the tender. The evaluator shall to the extent possible, present mitigation measures to address them. A clear distinction is to be made between evaluation approach/methodology and methods.

A *gender-responsive* approach/methodology, methods, tools and data analysis techniques should be used⁷⁶.

Sida’s approach to evaluation is *utilization-focused*, which means the evaluator should facilitate the *entire evaluation process* with careful consideration of how everything that is done will affect the use of the evaluation. It is therefore expected that the evaluators, in their tender, present i) how intended users are to participate in and contribute to the evaluation

⁷⁶ See for example UNEG United Nations Evaluation Group (2014) Integrating Human Rights and Gender Equality in Evaluations <http://uneval.org/document/detail/1616>

process and ii) methodology and methods for data collection that create space for reflection, discussion and learning between the intended users of the evaluation.

In cases where sensitive or confidential issues are to be addressed in the evaluation, evaluators should ensure an evaluation design that do not put informants and stakeholders at risk during the data collection phase or the dissemination phase.

As the evaluation reviews a long period of support, there is a risk that access to data from further back in time is limited at both Sida and AFROSAI-E. For instance, the documentation from the early years (1990 - 1992) of the support is limited, at both Sida's archive and at the National Archives of Sweden. In addition, there is also a risk for constrained access to personnel who were active during previous periods of the collaboration between AFROSAI-E and Sida.

Personnel who has worked at AFROSAI-E, included secondments from SNAO, at member SAIs and at Sida for a long time will be important for the evaluation. Likewise, other long-term donors and partners to AFROSAI-E might have personnel that can contribute in providing information to this evaluation.

It is expected that the evaluation will conduct case studies at a couple of member SAIs in order to capture the capacity development over the years, including persons who have benefitted from AFROSAI-E's trainings and mentoring who remain in the sector.

If possible, in relation to the Covid-19 situation in South Africa, a member of the evaluation team shall visit the secretariat of AFROSAI-E in Pretoria during the evaluation process.

2.5 Organisation of evaluation management

This evaluation is commissioned by The Regional Development Cooperation Section at the Embassy of Sweden in Addis Abeba. The intended users are Sida/ The Regional Development Cooperation Section at the Embassy of Sweden in Addis Abeba and AFROSAI-E. The intended users of the evaluation have contributed to and agreed on the ToR for this evaluation. The Embassy is the decision-making body and will evaluate tenders, approve the inception report and the final report of the evaluation. AFROSAI-E will have an advisory role and will be provided with the opportunity to comment on the inception report as well as on the final report. Both the Embassy and AFROSAI-E will participate in the start-up meeting of the evaluation, as well as in the debriefing/validation workshop where preliminary findings and conclusions are discussed.

2.6 Evaluation quality

All Sida's evaluations shall conform to OECD/DAC's Quality Standards for Development Evaluation⁷⁷. The evaluators shall use the Sida OECD/DAC Glossary of Key Terms in Evaluation⁷⁸ and the OECD/DAC Better Criteria for Better Evaluation⁷⁹. The evaluators shall specify how quality assurance will be handled by them during the evaluation process.

⁷⁷ OECD/DAC (2010) Quality Standards for Development Evaluation.

⁷⁸ Sida OECD/DAC (2014) Glossary of Key Terms in Evaluation and Results Based Management.

⁷⁹ OECD/DAC (2019) Better Criteria for Better Evaluation: Revised Evaluation Criteria Definitions and Principles for Use.

2.7 Time schedule and deliverables

It is expected that a time and work plan is presented in the tender and further detailed in the inception report. Given the situation with Covid-19, the time and work plan must allow flexibility in implementation. The evaluation shall be carried out 2021-10-1 – 2022-03-14. The timing of any field visits, surveys and interviews need to be settled by the evaluator in dialogue with the main stakeholders during the inception phase.

The table below lists key deliverables for the evaluation process. Alternative deadlines for deliverables may be suggested by the consultant and negotiated during the inception phase.

Deliverables	Participants	Deadlines
1. Start-up meeting (virtual) A. B.	The Embassy of Sweden in Addis Abeba, AFROSAI-E and the consultant	Between October 1 st - 8 th 2021
2. Draft inception report		Tentative: November 1 st 2021
3. Comments from intended users to evaluators - sent to evaluators ahead of the inception meeting.		Tentative date: November 15 th 2021
4. Inception meeting (virtual)	The Embassy of Sweden in Addis Abeba, AFROSAI-E and the consultant	Tentative: November 22 nd 2021
5. Data collection, analysis, report writing and quality assurance	Evaluators	Tentative: 2021-11-26 – 2022-01-10
6. Debriefing/validation workshop (virtual)	The Embassy of Sweden in Addis Abeba, AFROSAI-E and the consultant	Tentative: January 14 th 2021
7. Draft evaluation report		Tentative February 7 th 2021
8. Comments from intended users to evaluators		Tentative: February 21 st 2021
9. Final evaluation report		Tentative: March 8 th 2021
10. Seminar (virtual)	The Embassy of Sweden in Addis Abeba, AFROSAI-E and the consultant	Tentative: March 14 th 2021

Inception report

The inception report will form the basis for the continued evaluation process and shall be approved by Sida before the evaluation proceeds to implementation. The inception report should be written in English and cover evaluability issues and interpretations of evaluation questions, present the evaluation approach/methodology *including how a utilization-focused and gender-responsive approach will be ensured*, methods for data collection and analysis as

well as the full evaluation design, including an *evaluation matrix* and a *stakeholder mapping/analysis*. A clear distinction between the evaluation approach/methodology and methods for data collection shall be made. All limitations to the methodology and methods shall be made explicit and the consequences of these limitations discussed.

A specific time and work plan, including number of hours/working days for each team member, for the remainder of the evaluation should be presented. The time plan shall allow space for reflection and learning between the intended users of the evaluation.

Final report

The final report shall be written in English and be professionally proof read. The final report should have clear structure and follow the layout format of Sida's template for decentralised evaluations (see Annex C). The executive summary should be maximum 3 pages.

The report shall clearly and in detail describe the evaluation approach/methodology and methods for data collection and analysis and make a clear distinction between the two. The report shall describe how the utilization-focused approach has been implemented i.e. how intended users have participated in and contributed to the evaluation process and how methodology and methods for data collection have created space for reflection, discussion and learning between the intended users. Furthermore, the gender-responsive approach shall be described and reflected in the findings, conclusions and recommendations along with other identified and relevant cross-cutting issues. Limitations to the methodology and methods and the consequences of these limitations for findings and conclusions shall be described.

Evaluation findings shall flow logically from the data, showing a clear line of evidence to support the conclusions. Conclusions should be substantiated by findings and analysis. Evaluation questions shall be clearly stated and answered in the executive summary and in the conclusions. Recommendations and lessons learned should flow logically from conclusions and be specific, directed to relevant intended users and categorised as a short-term, medium-term and long-term.

The report should be no more than 35 pages excluding annexes. If the methods section is extensive, it could be placed in an annex to the report. Annexes shall always include the Terms of Reference, the Inception Report, the stakeholder mapping/analysis and the Evaluation Matrix. Lists of key informants/interviewees shall only include personal data if deemed relevant (i.e. when it is contributing to the credibility of the evaluation) based on a case based assessment by the evaluator and the commissioning unit/embassy. The inclusion of personal data in the report must always be based on a written consent.

The evaluator shall adhere to the Sida OECD/DAC Glossary of Key Terms in Evaluation⁸⁰.

The evaluator shall, upon approval by Sida/Embassy of the final report, insert the report into Sida's template for decentralised evaluations (see Annex C) and submit it to Nordic Morning (in pdf-format) for publication and release in the Sida publication database. The order is placed by sending the approved report to Nordic Morning (sida@atta45.se), with a copy to the responsible Sida Programme Officer as well as Sida's Evaluation Unit (evaluation@sida.se). Write "Sida decentralised evaluations" in the email subject field. The following information must always be included in the order to Nordic Morning:

1. The name of the consulting company.

⁸⁰ Sida OECD/DAC (2014) Glossary of Key Terms in Evaluation and Results Based Management.

2. The full evaluation title.
3. The invoice reference “ZZ980601”.
4. Type of allocation: "sakanslag".
5. Type of order: "digital publicering/publikationsdatabas".

2.8 Evaluation team qualification

In addition to the qualifications already stated in the framework agreement for evaluation services, the evaluation team shall include the following competencies:

- Extensive knowledge of national audit institutions (SAIs) – concerning tasks and mandates, normal operating conditions, with experience from Africa.
- Extensive knowledge and experience of public financial management/ financial governance, with experience from Africa.
- Expertise in capacity building and institutional development.

It is desirable that the evaluation team includes a consultant with working knowledge in Portuguese.

C.

A CV for each team member shall be included in the call-off response. It should contain a full description of relevant qualifications and professional work experience.

It is important that the competencies of the individual team members are complimentary. It is highly recommended that local evaluation consultants are included in the team, as they often have contextual knowledge that is of great value to the evaluation. In addition, and in a situation with Covid-19, the inclusion of local evaluators may also enhance the understanding of feasible ways to conduct the evaluation.

The evaluators must be independent from the evaluation object and evaluated activities, and have no stake in the outcome of the evaluation.

Please note that in the tender, the tenderers must propose a team leader that takes part in the evaluation by at least 30% of the total evaluation team time including core team members, specialists and all support functions, but excluding time for the quality assurance expert.

2.9 Financial and human resources

The maximum budget amount available for the evaluation is SEK 1 200 000. Invoicing and payment shall be managed when the assignment is completed.

The contact person at Sida/Swedish Embassy is Helena Bådagård, Programme Manager Specialist – Democracy, Human Rights and Human Security - at the Regional Development Cooperation Section at the Embassy of Sweden in Addis Abeba. The contact person should be consulted if any problems arise during the evaluation process. Relevant Sida documentation and contact details to intended users (cooperation partners, Swedish Embassies, other donors etc.) will be provided by Helena Bådagård (helena.badagard@gov.se).

The evaluator will be required to arrange the logistics, such as booking interviews and preparing visits, including any necessary security arrangements.

3. Annexes

Annex A: List of key documentation

2018 - Evaluation of AFROSAI-E – Niras AB

2014 - Evaluation of AFROSAI-E

2012 - Independent assessment of AFROSAI-E

2006 - Independent Mid-term Review - AFROSAI-E

2002 - An Assessment of SADCOSAI

1997 Evaluation - Public Auditing in Southern Africa

Annex B: Data sheet on the evaluation object

Information on the evaluation object (i.e. intervention)	
Title of the evaluation object	Evaluation of Sida's support to the African Organisation of English-Speaking Supreme Audit Institutions (AFROSAI-E).
ID no. in PLANIt	13321 (2020-2021) 51030066 (2016-2019) 51000004 (2010-2015) 72601009 (2007-2009) 72600420 (2004-2006) Sida's physical Archives: 1995-2004 National Archives of Sweden: 1993-1995
Dox no./Archive case no.	UM2020/04271 (2020-2021) UM2015/06011 (2016-2019) UF2013/8597 (2010-2015) Case no :2007-002405 (2007-2009) Case no :2005-002425 (2004-2006) Sida's physical Archives: 1995-2004 National Archives of Sweden: 1993-1995
Activity period (if applicable)	1991-2021
Agreed budget (if applicable)	Total budget for the support period 1991-2021: 108 991 009 SEK
Main sector ⁸¹	Democracy, human rights and gender equality
Name and type of implementing organisation ⁸²	Name: The African Organisation of English-Speaking Supreme Audit Institutions (AFROSAI-E). Type: Public Benefit Organisation (PBO)
Aid type ⁸³	Core contributions (previously, project type)

⁸¹ Choose from Sida's twelve main sectors: education; research; democracy, human rights and gender equality; health; conflict, peace and security; humanitarian aid; sustainable infrastructure and services; market development; environment; agriculture and forestry; budget support; or other (e.g. multi-sector).

⁸² Choose from the five OECD/DAC-categories: public sector institutions; NGO or civil society; public-private partnerships and networks; multilateral organisations; and other (e.g. universities, consultancy firms).

⁸³ Choose from the eight OECD/DAC-categories: budget/sector support; core contributions/pooled funds; project type; experts/technical assistance; scholarships/student costs in donor countries; debt relief; admin costs not included elsewhere; and other in-donor expenditures.]

Swedish strategy	Current: Strategy for Sweden's Regional Development Cooperation in Sub-Saharan Africa 2016-2021
------------------	---

Information on the evaluation assignment	
Commissioning unit/Swedish Embassy	The Regional Development Cooperation Section at the Embassy of Sweden in Addis Abeba.
Contact person at unit/Swedish Embassy	Helena Bådagård
Timing of evaluation (mid-term, end-of-programme, ex-post, or other)	Other: End-of long-term support
ID no. in PLANIt (if other than above).	UM2020/04271ADDI

Annex C: Decentralised evaluation report template

Abbreviations and Acronyms

Preface

Executive Summary

1. Introduction
2. The Evaluated Intervention
3. Findings
4. Evaluative Conclusions
5. Lessons Learned
6. Recommendations

Annex 1 – Terms of Reference

Annex D: Project/Programme document

AFROSAI-E Strategic Plan 2020-2024

AFROSAI-E Corporate Plan 2015-2019

Programme Document 2015-2019

AFROSAI-E Corporate plan and budget for 2007-2009

AFROSAI-E Project Application 2007-2009

AFROSAI-E Project Application 2004-2006

SADCOSAI Institutional Strengthening programme 2001-2003

SADCOSAI institutional strengthening programme 1998-2000

SADCOSAI Plan of operation January 1996 - December 1997

SADCOSAI Plan of operation for cooperation project - July 1995 - December 1995

Annex 2 – Inception report

Evaluation of Sida's support to the African Organisation of English-Speaking Supreme Audit Institutions (AFROSAI-E)

Inception Report

GREG MORAN
MARION BAUMGART DOS SANTOS
KJELD ELKJAER

9 NOVEMBER 2021

1 Introduction

1.1 Background to the assignment

1.1.1 Introduction

NIRAS has been contracted by the Embassy of Sweden in Addis Ababa ('the Embassy') to conduct an Evaluation of Sida's support to the African Organisation of English-Speaking Supreme Audit Institutions (AFROSAI-E). The team appointed to conduct the evaluation is:

- Greg Moran, Team Leader.
- Kjeld Elkjaer, Technical Expert PFM and Audit Institutions.
- Marion Baumgart dos Santos, Technical Expert Audit Institutions and Governance.

1.1.2 The African Organisation of English-Speaking Supreme Audit Institutions (AFROSAI-E)

AFROSAI-E has its origins in two previous organisations: the Assembly of English-speaking African Supreme Audit Institutions and the Southern African Development Community Organisation of Supreme Audit Institutions (SADCOSAI). SADCOSAI was established in 1991 to develop the cooperation between member SAIs and to organise regional training courses in performance auditing, with the objective to enhance public accountability in the Southern African Development Community region.

By 2003, the twelve members of SADCOSAI were also members of the Assembly of English-speaking Supreme Audit Institutions in Africa. Since both organisations ran similar capacity building programmes and shared the same objectives, and to eliminate duplication of effort, costs and to utilise available donor funding optimally, the two organisations harmonised their documentation and activities into one regional capacity building project, starting in 2004. In October 2004, the heads of SADCOSAI and the Assembly of English-speaking African Supreme Audit Institutions met in Budapest, Hungary where it was resolved to regroup to form

a new organisation with effect from 1 January 2005 called the African Organisation of English-speaking Supreme Audit Institutions (AFROSAI-E).⁸⁴

According to its Statutes and Regulations adopted in 2005 (and amended in 2013 and 2021), AFROSAI-E is an autonomous, independent and non-political organisation established as a permanent institution for the purpose of promoting professional development and technical cooperation of its members with the following objectives:

1. To enhance the institutional capacity of its members in accordance with INTOSAI Principles and Standards and other best practices.
2. To promote and coordinate professional and technical development and cooperation among its members and other relevant international and regional bodies.
3. To promote and maintain relationships with national, regional and international institutions specialising in issues affecting the audit of public resources and good governance.
4. To represent its members on appropriate regional and international platforms.

AFROSAI-E is a **membership-based organisation**, made up of the supreme audit institutions (SAIs) of 24 English- and two Portuguese-speaking⁸⁵ countries. Most countries are located in Southern and Eastern Africa, but Members also include Ghana, Liberia, Nigeria and Sierra Leone in West Africa.

The Heads of the 26 member SAIs make up the **Governing Board**, which is the supreme authority of the organisation. The Governing Board meets annually and has four subcommittees to oversee certain activities of the organisation on its behalf: Capacity Building, Human Resources, Planning and Finance, and Audit and Governance.

The Governing Board is assisted by an **Executive Secretariat** (hereafter referred to as ‘the Secretariat’) currently housed in Pretoria by the Auditor-General of South Africa.⁸⁶ The tasks of the Secretariat are:

1. Promote and maintain relationships with and between members, INTOSAI and its various structures and with national, regional and international institutions specialising in issues affecting the audit of public resources and good governance.
2. Help the Governing Board and its subcommittees to fulfil their tasks and to promote the organisation and its functioning.
3. Prepare and submit strategic plans and annual operational plans and budgets to the Governing Board for approval.
4. Facilitate capacity building activities, and conduct research and other activities promoting the objectives of the organisation.
5. Execute the operational plan and maintain accounts and records of the organisation.

⁸⁴ https://afrosai-e.org.za/wp-content/uploads/2019/04/afrosai-e_statutes_final.pdf

⁸⁵ Angola, Botswana, Eritrea, Ethiopia, Ghana, Kenya, Lesotho, Liberia, Malawi, Mauritius, Mozambique, Namibia, Nigeria, Rwanda, Seychelles, Sierra Leone, Somalia, South Africa, South Sudan, Sudan, Swaziland, Tanzania, The Gambia, Uganda, Zambia and Zimbabwe.

⁸⁶ As the host SAI, the Auditor-General of South Africa has an oversight responsibility in terms of article 11(3) of the Statutes and reports to the Governing Board on an annual basis.

6. Publish an annual report containing annually audited financial statements and an annual State of the Region Report, and submit it to the Governing Board for approval.

7. Perform any other tasks assigned to it by the Governing Board.

AFROSAI-E derives its **income** from:

- Annual membership fees.
- Other financial support from member SAIs, including the costs incurred to send staff to attend training interventions or host workshops on behalf of AFROSAI-E.
- Technical and in-kind contributions from member SAIs include making resources available to support capacity building interventions.
- Financial support from donors.
- Financial support from the hosting SAI (Auditor-General South Africa).
- Billing of the specialised learnings offered.
- Any other sources of income approved by the Governing Board.

AFROSAI-E is currently implementing its latest **Strategic Plan (2020-2024)**, which sets out four **Strategic Goals** with objectives linked to each Goal and outcomes linked to each objective, as presented in Table 1 below.

Table 1: Strategic Goals, Objectives and Outcomes

Strategic Goals	Objectives	Outcomes
Strategic Goal 1 - Professionalise public sector accountancy	Collaborate with INTOSAI Professionalisation activities based on specific regional needs	<ul style="list-style-type: none"> • Regional perspectives and expertise are reflected / incorporated in the INTOSAI standards and guidance. • Timely, practical and impactful contributions to the Task Force that represent the views of AFROSAI-E.
	Actively contribute towards the African Professionalisation Initiative (API) strategy	<ul style="list-style-type: none"> • An independent, recognised, sustainable and impact-driven API structure established. • Advocacy and support by SAIs for professionalisation efforts.
	Actively support SAIs to create pathways for professional development	<ul style="list-style-type: none"> • Professional capacity building initiatives in member SAIs to implement professionalisation strategies. • Internal training schemes established at SAI-level, for aspiring professionals to obtain practical experience
Strategic Goal 2 - Empower SAIs for greater audit impact and quality	Develop and provide value-adding audit learning opportunities and services to SAIs	<ul style="list-style-type: none"> • SAIs have implemented customised audit manuals in accordance with International Standards of Supreme Audit Institutions (ISSAIs). • SAIs conduct annual internal quality assurance reviews, improving the quality of audits and overall institutional credibility. • A high correlation of Institutional Capacity Development Framework results with independent quality assurance reviews.
	Research and develop relevant technical materials in accordance with ISSAIs and best practices	<ul style="list-style-type: none"> • Technical materials developed and/or updated in accordance with ISSAIs, that address issues affecting the public sector e.g. Sustainable Development Goals and the Public Finance Management Reporting Framework.
Strategic Goal 3 - Transform SAI organisational capabilities for greater impact	Enable SAIs to instil results-driven stakeholder relationships	<ul style="list-style-type: none"> • Opportunities created for strategic engagements between SAIs to share knowledge, skills, learnings and experiences. • Enhanced organisational credibility including independence.
	Improve leadership and organisational capability for transformational excellence.	<ul style="list-style-type: none"> • Improved leadership capability and organisational alignment to drive sustainable change.

	Highly skilled, productive, professional and engaged staff.	<ul style="list-style-type: none"> Highly competent, productive and skilled HR Practitioners in the SAI that develop and implement value-added HR Interventions to improve the performance and engagement of SAI Staff.
Strategic Goal 4 - Lead by example and deliver on mandate	Establish sustainable relationships with members, institutional partners and donors.	<ul style="list-style-type: none"> Strengthen relationships between AFROSAI-E, partners and donors to become the preferred capacity building regional body.
	Provide staff with development opportunities to enrich knowledge and skills.	<ul style="list-style-type: none"> Staff compliment that is capacitated to proactively implement strategic goals and objectives.
	Entrench good governance, transparency and accountability principles.	<ul style="list-style-type: none"> Effective governance principles implemented to enable oversight. Management information that allows for effective decision making.

1.1.3 Institutional Capacity Building Framework (ICBF)

AFROSAI-E has developed a self-assessment tool - the **Institutional Capacity Building Framework (ICBF)** - which allows member SAIs to self-assess their performance against five domains and report annually in ICBF Self-Assessment Reports (which form a core aspect of monitoring and evaluation and which are verified during a quality assurance process conducted by AFROSAI-E staff):

1. Independence and legal framework.
2. Organisation and management.
3. Human Resources.
4. Audit standards and methodology.
5. Communication and stakeholder management.

It is not yet clear from the available documents provided to the team how far back the ICBF goes and when it was first introduced (which will no doubt become clearer as the evaluation progresses), but it is noted at this stage that the ICBF provides a useful tool for the team when it comes to measuring outcomes and impact, as is further dealt with in the sections below.

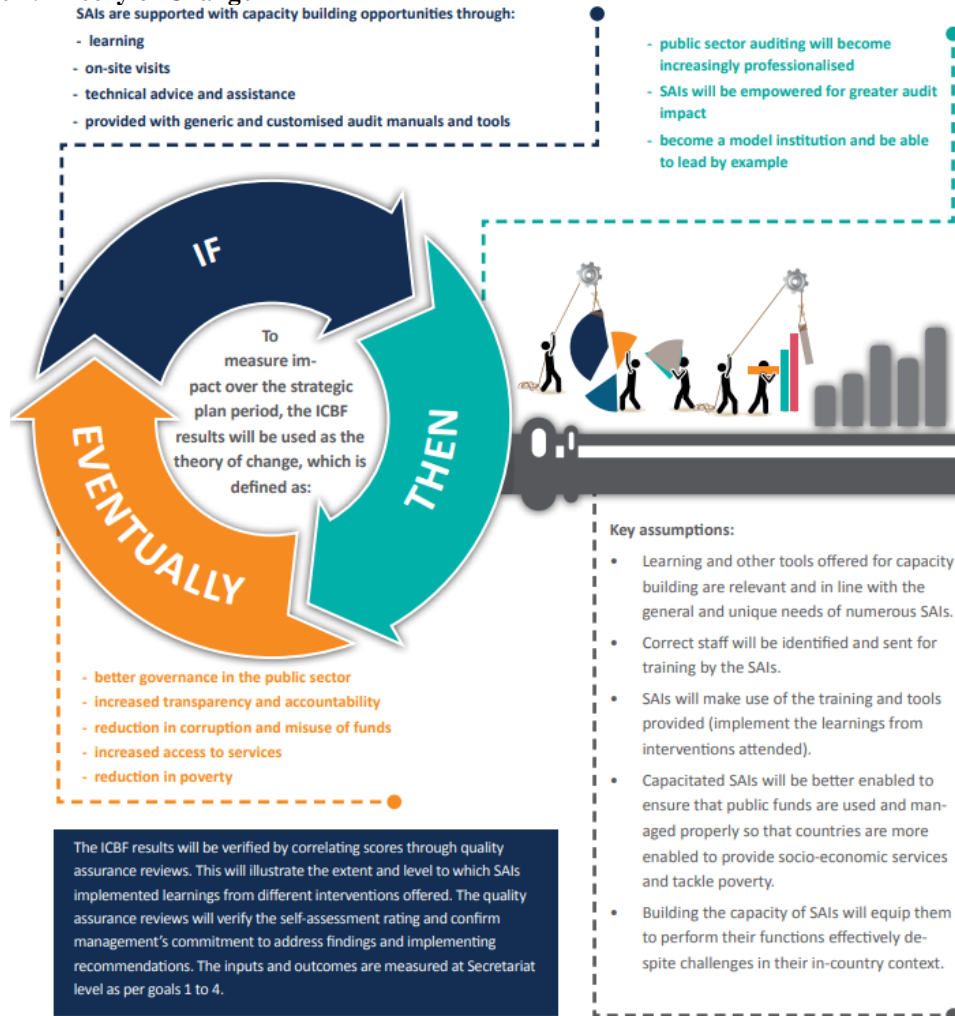
1.1.4 Theory of change

The ICBF framework developed by AFROSAI-E also serves as the basis for AFROSAI-E's current **Theory of Change**, which is particularly relevant given that Sida provides core support, and which is stated in AFROSAI-E Strategic Plan 2020-2024 as:

If SAIs are supported with capacity-building opportunities through learning, on-site visits, technical advice and assistance, generic and customised audit manuals and tools; *Then* public-sector auditing will become increasingly professionalised, SAIs will be empowered for greater audit impact, and will become model institutions that are able to lead by example. *Eventually* this will lead to better governance in the public sector, increased transparency and accountability, a reduction in corruption and misuse of funds, increased access to services, and reduction in poverty.⁸⁷

The narrative version of the current theory of change is then illustrated in the Strategic Plan as follows:

⁸⁷ AFROSAI-E Strategic Plan (2020-2024), page 11.

Figure 1: Theory of Change⁸⁸

In line with the theory-based evaluation approach, the current theory of change and the key assumptions on which it is based will be tested during the evaluation - in particular, the evaluation will consider whether or not clear pathways exist between activities and outputs, outcomes and impact.

Note: AFROSAI-E have only had an explicit / written theory of change since 2020 although core funding has been provided since at least 2015. Prior to core support, Sida's support to AFROSAI-E (either directly or channelled through SNAO) was essentially project support, with no explicit theory of change included in project proposals. The approach the evaluators will use to address this challenge is articulated in Section 3.1 below.

1.1.5 Sida's support to AFROSAI-E and SAs in Africa

1.1.5.1 Support to AFROSAI-E

⁸⁸ AFROSAI-E Strategic Plan 2020-2024: https://afrosai-e.org.za/wp-content/uploads/2019/10/AFROSAI-E_STRATEGIC-PLAN-2020-24.pdf

Sida's support to 'AFROSAI-E' began in 1990, with support to SADCOSAI channelled through Riksrevisionsverket (now the Swedish National Audit Office / SNAO) for various SNAO projects in the period 1990-2003. The SNAO was established by the Swedish Riksdag in 2004 and subsequently provided with its own appropriation for international development cooperation directly from the Riksdag. Since then, Sida has supported AFROSAI-E directly with financial contributions under various arrangements and agreements, including core support from at least 2015. The current support provided by Sida for the period 2020-2021 under the Strategy for Sweden's Regional Development Cooperation in Sub-Saharan Africa 2016-2021⁸⁹ constitutes the last agreement for core support to AFROSAI-E: after 15 years of continuous core support to AFROSAI-E, it was decided that Sida should consider other partners and programmes to fulfil the regional strategy objectives relating to rule of law and accountability.

Table 2: Sida support to AFROSAI-E

Financial support provided by Sida to AFROSAI-E / SADCOSAI: 1991 - 2021
AFROSAI-E 2020-2021. Budget: a total of 11 200 000 SEK, so far 8 000 000 SEK (71 %) has been disbursed. ⁹⁰
AFROSAI-E, Core 2016-2019. Budget: 24 450 000 SEK
AFROSAI-E 2010-2015. Budget: 19 013 333 SEK.
AFROSAI-E 2007-2009. Budget: 10 500 000 SEK.
AFROSAI-E Capacity Building Programme 2004-2006. Budget: 7 500 000 SEK.
SADCOSAI Institutional Strengthening programme 2001-2003, SADCOSAI/SIDA/RRV cooperation project. Budget: 10 400 000 SEK.
SADCOSAI institutional strengthening programme 1998-2000, SADCOSAI/SIDA/RRV cooperation project. Budget: 10 568 376 SEK.
Cooperation project 1996-1997 between SADCOSAI and RRV. Sida funding: 4 459 300 SEK.
Cooperation project between SADCOSAI and RRV 1993-1995. Sida funding: 6.4 million SEK.
Cooperation between SADCOSAI and RRV 1991-1992. Sida funding: 4.5 million SEK.
Total value of Sida's support from 1991-2021: 108 991 009 SEK

Cooperation with AFROSAI-E will not be completely cut off with the phasing out of the core support from Sida. Instead, the Embassy in Addis Ababa took a decision in June 2021 to provide ear-marked support to the African Professionalisation Initiative (API) - one of the strategic areas in AFROSAI-E's strategic plan for 2020-2024.⁹¹ Sida will support this initiative for a three-year period, with the aim of establishing the initiative, which thereafter has the ambition to be self-sufficient.

⁸⁹ Budget 11.2m SEK.

⁹⁰ According to comments to the draft Inception Report, it is not yet clear whether this amount includes API funds - which will be clarified during the next phase.

⁹¹ The API is implemented in collaboration with other regional bodies, such as the East and Southern African Association of Accountants General; Pan African Federation of Accountants; African Accounting and Finance Association; Le Conseil Régional de Formation des Institutions Supérieures de Contrôle des Finances Publiques de l'Afrique Francophone sub-Saharienne.

1.1.5.2 Bilateral support

In addition to its support to AFROSAI-E, Sida provides bilateral support to some SAIs in the Sub-Saharan Africa region (all of which are members of AFROSAI-E) to enhance institutional capacity building for auditing. Current bilateral collaborations include:

- **Mozambique**, currently receiving direct capacity building support (Tribunal Administrativo, 2016-2021) with a new agreement planned. Sida's bilateral support to the institution-and capacity-building of the Tribunal Administrativo began in 1998 (initially through the Riksrevisionsverket / SNAO). During the period 2005-2007 AFROSAI-E was a part of a memorandum of understanding with the Tribunal, SNAO and Sida for AFROSAI-E to support the institutional development programme as well as to generate a smooth transition from the SNAO to AFROSAI-E as an institutional partner. Sida financed AFROSAI-E's activities during this agreement period.
- **Zambia**' Office of the Auditor-General (OAG) is receiving direct capacity building support (2018-2022), with a new agreement planned.
- **Tanzania**. Sida have an extensive collaboration with the National Audit Office for Tanzania (NAOT) in the period 2019-2023 for performance audits of specified on-going donor-supported programs. Sida also supported the NAOT in Tanzania for the period 2005-2012.
- **Liberia**, where the General Auditing Commission is indirectly supported under a World Bank project (2019-2023).⁹²
- **Somalia**, where the OAG is supported through the World Bank Multi-Partner Fund (current agreement period 2018-2021).

Sida has also provided support to Rwanda and Kenya under previous bilateral arrangements.

- In **Rwanda**, Sida supported the OAG for the period 2001-2011 with capacity building support. The Netherlands and Sida provided financial support and the Netherlands Court of Audit and the SNAO provided technical assistance.
- Support to the **Kenyan** OAG was provided through the public financial management reform basket fund 2008-2013. Sida also supported the Reforms and Modernisation Program for the period 2015-2017.

1.2 Evaluation rationale, purpose and scope

According to the terms of reference (ToR), the **rationale** of the evaluation will be to reflect, look back and draw lessons from Sida's long-term cooperation with AFROSAI-E. The evaluation will therefore be **primarily backward-looking**, focusing on identifying the results (outcomes, impacts and effects) as well as the lessons learned from Sida's support to AFROSAI-E (and SADCOSAI), and providing opportunities for broader learning by analysing lessons that might apply in other contexts as well.

The **purpose** of the evaluation is to gather and document learning and conclusions from Sida's capacity building support to AFROSAI-E, previously SADCOSAI, since 1991, and to reflect on and analyse the process of strengthening the capacity of AFROSAI-E as a key institution for good governance and public financial management.

The **evaluand** is AFROSAI-E/SADCOSAI. The **temporal scope** of the evaluation covers the 30-year period from 1991 up until 2021, although (as further described in Section 3 below), the main focus will be on the period since AFROSAI-E's formation in 2005. Although not

⁹² The Public Financial Management Reforms for Institutional Strengthening Project.

mentioned in the ToR, the end date for the evaluated time period will be **end September 2021**. The **geographical scope** is limited to the 26 African countries represented by AFROSAI-E.

1.3 Users of the evaluation

The **primary users** of the evaluation are Sida / The Regional Development Cooperation Section at the Embassy of Sweden in Addis Ababa and AFROSAI-E. **Secondary users** listed in the ToR include audit institutions working with AFROSAI-E, including the SNAO, the Office of the Auditor General of Norway, the Canadian Audit and Accountability Foundation and the Netherlands Court of Audit (Algemene Rekenkamer) as well as the Royal Norwegian Embassy in South Africa. Other partners and donors to AFROSAI-E include Germany, the INTOSAI Development Initiative, and the Swiss Agency for Development and Cooperation which has signed as a donor.

2. Evaluation questions and matrix

According to the ToR, the evaluation is based on three of the standard Organisation for Economic Co-operation and Development's Development Assistance Committee (OECD/DAC) criteria - coherence, impact and sustainability. The ToR set out a draft list of key evaluation criteria and evaluation questions for each criterion. These were revised slightly in the proposal, where it was noted that some of the questions listed under 'impact' relate more to the 'effectiveness' criterion. The approach suggested in the proposal have largely been retained below with minor adjustments and revisions to follow the order of criteria followed by OECD/DAC. The revised list of questions below is further elaborated in the **evaluation matrix** attached as Appendix 1 which includes the corresponding indicators, data sources and collection methods.

Coherence

1. Has the support maximised opportunities for coordination, learning and dialogue with other actors, (such as the SNAO, Embassies and other donors) and with AFROSAI-E?
2. How has the support complemented other support provided to AFROSAI-E?
3. How coordinated is Sida's support to AFROSAI-E with Sida's bilateral support to SAIs at country level?

Effectiveness

4. Has Sida's support contributed to increased capacity and institutional development and/or other significant positive or negative, intended or unintended, effects for AFROSAI-E and its members? What are the main achievements and reasons for achievements or non-achievements?
5. Has Sida's support integrated gender equality over the years, and to what extent has the support – relationship and dialogue – contributed to any changes within AFROSAI-E and member SAIs?

Impact

6. To what extent has the support provided by AFROSAI-E strengthened the region's audit capacity?⁹³

⁹³ The original version of this question in the ToR included an assessment of (a) whether or not AFROSAI-E contributed to SAIs institutional capacity and (b) the extent to which the support strengthened the region's audit capacity. The first part of the question relates more to effectiveness (increased institutional capacity of the SAIs is an outcome) and is already covered by question 4 (as amended).

7. What impact has AFROSAI-E had on improved governance in the public sector, increased transparency and accountability, and ultimately a reduction in poverty in member SAIs' countries (reference to the theory of change stated in the strategic plan 2020-2024)?

Sustainability

8. To what extent will the long-term benefits that Sida's / AFROSAI-E's support has contributed to continue (or are likely to continue) for AFROSAI-E, member SAIs and their associated countries?
9. What are the enablers and constraints for the continuation of positive effects for AFROSAI-E and member SAIs?

3 Approach and Methodology

3.1 Overall approach

As explained in the NIRAS proposal, the overall approach to the evaluation will be anchored in and guided by the AFROSAI-E Strategic and Corporate Plans, annual work plans and results framework, as well as by the OECD/DAC evaluation criteria. The evaluation will follow a **theory-based evaluation approach**, which will articulate the pathway of systemic change envisaged, explore what happened, and why the envisaged change occurred or did not occur. However, AFROSAI-E have only recently adopted a written theory of change (included in the 2020-2024 Strategic Plan) even though core support has been provided since at least 2015. Prior to core support, Sida's support to AFROSAI-E (either directly or channelled through SNAO) was essentially project support, with no explicit theory of change included in project proposals. To address this issue and to comply with the theory-based evaluation approach, and as part of the desk-study to be conducted, the evaluation team will attempt to reconstruct the theory of change implied in project proposals as well as AFROSAI-E's overall theory of change once Sida's support shifted to core support. Similarities and differences between the various theories of change will then be used to guide the evaluation team in determining whether clear pathways can be seen between the activity and output level, outcomes level and impact. In addition, the team will then attempt to determine the degree to which Sida funding has contributed to the achievement of outcomes and impact bearing in mind the difficulties highlighted in Section 3.4 when it comes to addressing the issue of causality and attribution between the Sida assistance and outcomes and impact and will identify what lessons can be learned by both AFROSAI-E and Sida as a result of the analysis.

The evaluation will also adopt a **utilisation focused and participatory approach**. To promote utilisation and learning by the end users, the evaluation team will establish a strong working relationship and communications with both Sida and AFROSAI-E, and with the SAIs to be specifically consulted in case study countries. In addition to consulting and engaging with Sida and AFROSAI-E in the development of the evaluation methodology and design during the current inception phase, the team will provide regular feedback to Sida and AFROSAI-E, discuss any challenges faced during implementation to jointly identify solutions, and raise any 'red flags' with Sida should any arise. The evaluation methodology set out below seeks to ensure as much participation of both AFROSAI-E and the SAIs during the evaluation and includes in-depth consultation with SAIs selected to be included in the list of case study questions, as well as with other current and previous staff of SAIs who are able to speak to the earlier periods under evaluation. Once the data gathering phase has come to an end, the team will conduct a debriefing / validation session with Sida and AFROSAI-E to present main findings and preliminary recommendations and to allow both Sida and AFROSAI-E to comment on these prior to the preparation of the Draft Final Report. The team will then share the draft report with Sida and AFROSAI-E and ensure that all comments received during the debriefing meeting and written comments to the draft report are addressed. A 'comment sheet' will be completed and sent together with the final report, listing all main comments and

showing how and where each comment has been addressed. Finally, the team will conduct a virtual evaluation seminar with Sida and AFROSAI-E to present the final report and to particularly allow for further discussion on what learnings Sida and AFROSAI-E can draw from the final report and how these might be shared with other users.

The evaluation will integrate the **human rights-based approach (HRBA) and gender equality (GE)** throughout and will foster empowerment through participation of stakeholders in producing knowledge about the intervention. In particular, the evaluation will ensure at minimum that:

- An overall assessment is made of the degree to which the principles of the HRBA are included in selecting individual projects supported prior to the introduction of core support and in the overall approach followed by AFROSAI-E to ensure interaction with member SAIs and ultimate beneficiaries during workplanning, development of Corporate and Strategic Plans, and during implementation.
- An assessment of the degree to which gender equality has been considered during design, planning and implementation over 30 years of Sida support is provided.
- The degree the SAIs have been supported with (1) the introduction of “gender-responsive budgeting/auditing” and (2) conducting performance audits on gender equality policies and programmes.
- As many women’s voices are solicited and heard as possible to try to determine whether men and women have different viewpoints and the degree to which stakeholders regard the support provided by AFROSAI-E is gender-responsive and gender-inclusive.
- Reporting includes a focus on gender and the degree to which AFROSAI-E’s projects and programming are gender-aware, gender-sensitive, and gender-inclusive, whether the support provided has contributed to greater gender equality and non-discrimination, and what lessons can be learned by AFROSAI-E going forward as well as during future bi-lateral Sida support.

Impact: although the evaluation is not an impact evaluation in the strict sense (since no counterfactual exists), the evaluators are mindful that a key purpose of the evaluation is to determine whether Sida’s support has **made a difference** - to AFROSAI-E as an organisation, to the SAIs, and when it comes to the higher impact level - improved governance in the public sector, increased transparency and accountability, and ultimately positive changes for poor people in member SAIs’ countries. To that end, all of the approaches and methodologies employed during the evaluation will specifically include questions and related to what difference Sida’s support has made - including during case studies - while the desk study will search for specific examples of impact that can reasonably be attributed to Sida’s support. (For further analysis of the challenges related to causality and attribution and how these will be addressed, please see Sections 3.4 and 3.52 below.)

3.2 Periods to be covered by the evaluation

As indicated in Section 1.4 above, the evaluation covers a significant period (1991-2021) that creates challenges and limitations when it comes to the availability of documents, in finding staff of AFROSAI-E and member SAIs with sufficient institutional memory of earlier periods to be covered. To that end, and bearing in mind the primary purposes of the evaluation (to gather and document learning and conclusions from Sida’s capacity building support to AFROSAI-E / SADCOSAI since 1991 and to determine what difference the support has made and continues to make), the evaluation will adopt different approaches for the three main ‘periods’ to be covered:

- While the team will attempt to track down those who might be able to describe the earliest period within AFROSAI-E and SAIs during country case studies (with the assistance of AFROSAI-E, SNAO, member SAIs and others), **1991-2004** will be primarily covered by a desk review and meta-evaluation based on available documents and reports.

- A more detailed analysis will be provided for the period **2005-2017** (from when AFROSAI-E was formed to the latest evaluation in 2018). Although institutional memory exists for the latter part of this period, the team will once again attempt to identify and consult those who are able to speak to the entire period amongst AFROSAI-E staff and during case studies but with the understanding that reliance may need to fall heavily on available documents for the earlier parts of this period.
- A special focus is included for the **period 2018 to end September 2021** that will consider progress and changes since the last evaluation, the extent to which recommendations in the 2018 evaluation (and previous evaluations) have been implemented, what new approaches or methods AFROSAI-E have introduced, the impact any changes have had, and the lessons learned for AFROSAI-E going forward once Sida core support comes to an end. An additional focus will be placed on the African Professionalisation Initiative, with recommendations for how Sida's planned support to this may best be maximised.

For each of the periods to be covered, the evaluators will triangulate findings from the various sources of information to determine (as far as possible) what difference Sida's support has made (causality), what conclusions can be drawn, and what lessons Sida and AFROSAI-E can learn.

3.3 Data collection and evaluation methods

The evaluation will draw on both **primary and secondary data** - sources will include:

i. Document review and analysis of all available documentation, including the programme proposals and evaluations covering the entire period 1991-2021, narrative and financial reports, Corporate Plans, the 2020-2024 Strategic Plan, Annual Reports, ICBF reports and reports of the quality assurance process, programme data, minutes of Board meetings, reports of international and regional organisations (such as World Bank, Transparency International, Afrobarometer), and international indices such as the Ibrahim Index of African Governance other documents identified by the Embassy or AFROSAI-E during the inception phase, and any other documents referred to or highlighted during the data gathering phase. When it comes to **countries to be included as case studies**, the team will identify all references in proposals and reports to countries to be included to identify issues to be covered during the consultations and will also draw on reports of the relevant SAIs, Parliamentary Committee reports (if available), reports of other DPs, Public Expenditure and Financial Accountability reports, any other relevant documents made available to the team, online research into the context and how it has evolved over time, and reference to key international indices (to determine changes in levels of transparency and accountability, poverty etc.).

ii. Key informant interviews with:

- **Current and previous Sida Programme Officers and representatives** at Sida Headquarters and at the Embassy of Sweden in Addis Ababa.
- **Senior AFROSAI-E staff (current)**, including the Chief Executive Officer, two Executive Officers, Financial Manager, head of Monitoring and Evaluation, and the Officer responsible for the API:
- **Previous senior AFROSAI-E staff** (preliminary list to be identified by AFROSAI-E, whereafter the team will make a selection of those to consult).
- **Regional bodies (including those that are part of implementing the API)**, including:
 - INTOSAI Development Initiative (IDI).
 - The East and Southern African Association of Accountants General.
 - The Pan African Federation of Accountants.
 - The African Accounting and Finance Association.
 - Le Conseil Régional de Formation des Institutions Supérieures de Contrôle des Finances Publiques de l'Afrique Francophone sub-Saharienne.

- **Audit offices among AFROSAI-E partners, including:**
 - SNAO.
 - Office of the Auditor General of Norway.
 - Canadian Audit and Accountability Foundation.
 - Netherlands Court of Audit.
- **Other donors / development partners, including:**
 - Royal Norwegian Embassy in South Africa.
 - Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ).
 - Swiss Agency for Development and Cooperation.
 - World Bank (The Gambia).
 - African Development Bank.

iii. Country case studies (in-person and remote). Although these will differ depending on the context, and in addition to the document review mentioned above, the evaluators will consult:⁹⁴

- Current and previous Auditors-General.
- Current and previous staff of the SAI / participants in the Senior Leadership Development Programme (particularly those previous staff who have benefitted from AFROSAI-E training and mentoring and who remain in the sector).
- Representatives of Parliamentary Committees responsible for financial oversight.
- Members of Treasury.
- Representatives of the Ministry of Finance.
- Other development partners supporting the SAI.
- Sida / Swedish Embassy staff (particularly in those countries where Sida is bilaterally supporting or has supported the SAI).

iv. Additional secondary data sources will include online resources and reports of the World Bank and other international agencies and organisations (including but not only to provide context for countries included as case studies for the entire period under evaluation), reports of other development partners, relevant international indices, and any other reports or data.

3.4 Limitations and challenges

In addition to challenges related to the fact that AFROSAI-E have only recently developed a written theory of change (and the challenges this creates for conducting a theory-based evaluation) dealt with above, the **main limitation** facing an evaluation covering such an extensive time period (30 years) is the degree to which institutional memory remains within AFROSAI-E, member SAIs, SNAO and external stakeholders. The risk identified in the ToR - that access to data from further back in time is limited at Sida, SNAO and AFROSAI-E has already materialised with limited documents available to the team other than project proposals and evaluations of previous phases of support. To **mitigate against the risk**, the team first of all split the evaluation into three periods (1991-2004; 2005-2017; and 2018-2021) and adopt slightly different approaches for each period. The team will then attempt to trace contacts from earlier years who have retired or left (with the assistance of AFROSAI-E, SNAO and SAIs in case study countries, although the final selection of who to consult will be taken by the team) and have arranged the evaluation and data collection methods to adopt different approaches for the three main periods of Sida support.

Although the **COVID-19** pandemic has subsided in most if not all of the countries proposed to be visited as case study countries - and all members of the evaluation team are fully vaccinated

⁹⁴ More detail on how the case studies will be implemented is contained in Section 3.5 below.

- a further potential limitation exists that COVID-19 restrictions may limit the ability for travel and/or holding in-person meetings. To mitigate the risk, the evaluation team includes evaluators resident in South Africa, Tanzania and Mozambique and does not anticipate any issues in conducting meetings in these countries. We note though that organising trips to other countries to be visited is time-consuming and difficult to manage in the limited time available. As a result, once the preliminary list of countries to be visited is agreed and finalised in the approved Final Inception Report, no changes to that list will be made: if travel or in-person meetings become impossible in any of those countries as a result of COVID-19 restrictions, consultations will be held remotely rather than substituting the country with another country to be visited.

Next, one of the main purposes of the evaluation is to determine what difference Sida's support to AFROSAI-E has made to the organisation and the SAIs (at the outcome level) but also at the higher / impact level - improved governance in the public sector, increased transparency and accountability, and ultimately positive changes for poor people in member SAIs' countries. Determining changes at these levels inevitably runs into two interlinked challenges: causality (is it possible to see a link between the provision of funds and the reported changes in capacity within AFROSAI-E and SAIs) and attribution (can changes to levels of governance, transparency, accountability and poverty reduction be attributed to one programme - AFROSAI-E - or better performing SAIs, when so many factors are at play). For example, it is possible that the AFROSAI-E Secretariat achieved impact in terms of fulfilling its mandate to support member SAIs to strengthen their institutional capacity and fulfil their audit mandates, but that member SAIs have not been able to contribute to a higher degree of oversight of public expenditure leading to better governance, transparency and accountability in their countries as various factors and external circumstances might hinder member SAIs in their mission.

To address this challenge and using the reconstructed theory (or theories) of change as a starting point, the team will assess all available data, triangulated as far as possible, and then conduct a **reasonable contribution analysis** to determine whether changes - good or bad - can reasonably be attributed to Sida's support and/or to changes at the higher impact level given:

- The nature of the support provided by Sida (compared to the support of other DPs) and changes in the performance of AFROSAI-E and the SAIs; and
- Increases in governance, transparency, accountability and poverty compared to the level of performance of the SAIs as well as changes in the context (particularly in case study countries) such as escalating / de-escalating / emerging conflict, levels of democracy and any other extraneous issues that might have contributed to changes in these areas over the course of the evaluation period.

Regarding the **time plan** in the ToR, the team noted in the NIRAS proposal that the suggested dates for data collection were centred around the month of December when the holiday season will limit the availability of staff and interviewees. A revised time plan was then suggested in the proposal to accommodate this and to **prolong the data collection phase** while keeping within the original timeframe between 1st October 2021 and 14th March 2022. This revised time plan was discussed with Sida during the start-up meeting and included in the Draft Inception Report. However, a further constraint was noted by AFROSAI-E during preliminary discussions with the team in the inception phase: many SAIs had to delay their audits during 2020 and early 2021 and are busy trying to catch up, which may mean that key staff are not available in the dates suggested for country visits (in person or remote). In addition, comments to the Draft Inception Report suggested a revision of the proposed approach to run the desk study in parallel with country case studies and to allow more time for studies to be conducted noting the challenges in securing consultations with SAIs and others in the period November to January. To address this, the team has revised the approach considerable - as is evident in the revised approach set out below.

Additional risks identified in the NIRAS proposal are reflected in the table below - although none of these have arisen yet. NIRAS and the evaluation team, in consultation with Sida, will continue to monitor and proactively manage any of the risks below should they arise:

Table 3: Additional Risks and Mitigation

Risk	Likelihood	Risk mitigation
Independence of the evaluation team vis-à-vis stakeholders, including its policy & operation	Low	At the time of writing the proposal no conflicts of interests have been identified. Possible conflicts of interest are addressed openly and transparently with the Evaluation Management Team during the course of the evaluation
Team dysfunctions and lack of performance	Low	By applying a proactive project management approach we are able to closely monitor progress and identify warning signals. We are able to replace team members and NIRAS has in-house competence to step in as needed.
Delays (foreseen and unforeseen)	Medium	Trusting and transparent dialogue with all stakeholders provides a basis for identifying possible delays and to allow for adjustment of timelines. We apply realistic but firm time management. Strong internal resources enable a timely response.
Emerging sensitive issues e.g. corruption	Low	NIRAS Evaluation Toolkit provides clear instructions for all teams.
External risks; Natural disasters, conflict, political climate, pandemic	Medium	The ongoing Covid-19 pandemic may restrict possibilities to travel. In case travel will not be possible, the team will need to rely to a larger degree on remote data collection using online platforms such as Zoom or Skype, and/or conduct interviews via phone or Whatsapp. Two out of the three team members are based in SSA (South Africa and Mozambique). This will be planned in close dialogue with the Embassy. It is our aim and part of our duty of care to ensure thorough understanding of regional and national issues ahead of the evaluation – coupled with proactively engaging with our network ‘on the ground’ and keeping ‘eyes and ears’ open.
Stakeholder disagreements with evaluation findings and conclusions	Medium	This is primarily addressed by applying a utilisation-focused approach to the process whereby findings are triangulated to ensure credibility and transparency, and validation with the users.

3.5 Phases of the Evaluation

The following sections provide an overview of the evaluation, as further elaborated in the **revised workplan** attached as Appendix 2. The evaluation will be conducted in three phases:

1. Start-up and inception phase.
2. Data gathering phase.
3. Data analysis and reporting.

3.5.1 Start-up and inception phase (8 October - 12 November 2021)

The assignment began with a start-up meeting with the Embassy on **8 October 2021** to discuss and clarify any issues arising from the ToR, to obtain a brief overview of any issues that have arisen since the last evaluation in 2018, to confirm the approach and methodology in the NIRAS proposal, and to discuss the availability of reports and other documents, particularly in the earliest parts of the evaluation period.

The **inception phase** commenced immediately after the start-up meeting and included a **preliminary document review** (which will continue throughout the assignment)⁹⁵, a **preliminary discussion** with AFROSAI-E to provide a brief update on what has changed since the last evaluation, to finalise the list of stakeholders to be consulted, to discuss the preliminary list of country case studies and the ability to consult with SAIs in the period set aside for visits, and to discuss additional logistical and methodological planning matters. This phase also included the development of the current **Draft Inception Report**, submitted to the Embassy and AFROSAI-E for comments on **21 October 2021**. A virtual **inception meeting** with the Embassy and AFROSAI-E was then conducted on **2 November 2021**. **Written comments** to the draft report were provided by Sida on **29 October** and from AFROSAI-E on **5 November 2021**,

Revised list of proposed countries for case studies:

Based on preliminary discussions, previous evaluations and an assessment of recent performance of the SAIs as reflected in the 2020 ICBF, the team included a **preliminary list of country case studies** in the Draft Inception Report that was then discussed with the Secretariat to determine whether it would be possible for AFROSAI-E to contact the various SAIs, and particularly those to be visited in-person, to assess whether or not members of the SAIs would be available to meet with the evaluation team in the period set aside for visits. Although this process remained ongoing at the time of finalising the Final Inception Report, comments to the Draft Inception Report suggested that more time would be required for each case study than what was originally anticipated, and conflict in one country proposed in the preliminary list (Ethiopia) escalated dramatically in late October / early November 2021. As a result, the list was revised and the revised list is presented below (noting that the list remains somewhat preliminary and may need to change if any of the SAIs are not available in the revised timeframe for data collection in Section 3.5.2.

As illustrated below, the primary selection criteria for inclusion were designed to ensure:

- A balance between conflict / post-conflict and stable countries (to determine what impact conflict has on the SAI's and the support provided by AFROSAI-E).
- A mix of those that are performing well, less well or remaining relatively stable across the five ICBF domains in the latest ICBF Report where individual country performance is listed (2019).
- Inclusion of at least some countries currently receiving or having received bilateral Sida support.
- A selection of SAIs where new approaches are being developed or implemented by AFROSAI-E.
- Inclusion of those covered in the previous evaluation (to be better able to track whether changes introduced by AFROSAI-E have led to better results and impact) and at least one new country not consulted in 2018 to broaden the geographical coverage across the two evaluations.
- A geographical balance between the regions covered by AFROSAI-E (noting that most AFROSAI-E countries are in Southern or East Africa).
- Inclusion of Portuguese-speaking countries.

⁹⁵ A list of documents obtained and consulted to date is attached as Appendix 3.

Table 4: Revised list of case study countries

Revised list of case study countries							
Country	Recent Performance (2019)	Bilateral support	Armed conflict 1991-2021	Previously covered	Language (Official)	Location	New approaches
On-site / in person							
Angola	Improving in communication and stakeholder management but otherwise relatively stable	None	Civil war until 2002	Yes	Portuguese	Southern	No
Eritrea	Declining across 4 out of 5 criteria. Improving with communication and stakeholder management	None	War with Ethiopia to 2000 (Peace agreement 2018). Potentially re-emerging	Yes	English	East	Yes
Mozambique	Declining: independence and legal framework; audit standards and methodology. Improving: human resources; communication and stakeholder management	Yes	Civil war until 1992. Some conflict with Renamo recently and escalating Islamist insurrection	Yes	Portuguese	Southern	No
Tanzania	Declining with human resources but otherwise relatively stable	Yes	None	Yes	English	East	No
Zambia	Declining: audit standards and methodology; communication and stakeholder management Improving: organisation and management	Yes	None (but recent change in government)	Yes	English	Southern	No
Remote / virtual							
The Gambia	Declining across 4 out of 5 criteria. Improving with communication and stakeholder management	None	None	No	English	West	Yes
Somalia	Declining: independence and legal framework; audit standards and methodology; communication and stakeholder management Improving: human resources	Yes	Ongoing conflict	Yes	English	East	No
Zimbabwe	Declining: organisation and management; human resources. Improving: independence and legal framework.	None	None	Yes	English	Southern	Yes

Based on comments received during the inception meeting and written comments from Sida and AFROSAI-E, the **Final Inception Report** was submitted on **10 November 2021**) with a request that the report be approved or a ‘no objection’ provided by **12 November 2021**.

Deliverables

- Draft Inception Report (including revised methodology, evaluation matrix and workplan).
- Final Inception Report and comment sheet.

3-5-2 Data gathering (15 November 2021 - 4 February 2022)

Immediately on approval of the Final Inception Report, the team will begin the data gathering phase. At the start of this phase (**15 November to 10 December**), a **detailed research / desk phase** will be started to conduct a ‘deep dive’ into available documents and additional research covering the entire period 1991-2021. The Team Leader will have primary responsibility for reviewing all project proposals and evaluations as part of his responsibilities for providing the ‘big picture’ overview and analysis (supported by the team members) but he will also extract all relevant information pertaining to case study countries to share with those responsible for the relevant study, which will in turn assist those conducting studies to identify key issues for further elaboration and discussion during country visits. Simultaneously, each team member will conduct background online research to identify changes in the context over the course of the evaluation period to inform discussions and to contribute to the case study reports. The team will also use this period to plan for visits, make any logistical arrangements required, and source all available reports and other documents from SAIs and others in the countries to be studied.

Key informant interviews with those listed in Section 3.3 above (other than interviews during country case studies) will primarily be conducted by the Team Leader with other team members joining depending on the interviewee and their availability.⁹⁶ Interviews will begin in the same period (15 November to 6 December) but will continue throughout the data gathering phase to ensure everyone listed is consulted despite the holiday season. Should it be necessary for team members to conduct interviews without the Team Leader, a set of guiding questions will be developed in advance to ensure all key issues are discussed and addressed.

Case study country consultations (three to five days each in the case of on-site visits) will start on 6 December 2021 (overlapping slightly with desk phase and to accommodate those SAIs that may not be available in January 2022) and continue as required until the end of the data gathering phase on 4 February 2022.⁹⁷ The team will, in advance, prepare a generic Country Case Study Report Outline⁹⁸ and a standard list of guiding questions based on the

⁹⁶ For all interviews, AFROSAI-E (or Sida, for interviews with Sida personnel) will provide the team leader with a list of names and contact details for those to be interviewed, whereafter the team will take responsibility for setting interviews.

⁹⁷ For case study countries, AFROSAI-E will be requested to provide the team with the name and contact details of someone at each SAI who is able to advise who needs to be consulted, and to provide a list of contact names and details for each of these. The team member responsible for the study will then be responsible for contacting those to be consulted and planning the best time to conduct the visit or interviews (with the support of NIRAS when it comes to travel arrangements).

⁹⁸ The preliminary outline for Case Study Reports, which will be used to guide research, visits and consultations (which will be revised and finalised during the desk phase) is:

evaluation matrix to be used during all consultations (in addition to specific questions for each country based on and results of research and the desk study) to ensure that the same information and data is collected for each country and that all evaluation questions can be answered.

3-5-3 Data analysis and reporting (7 February - 21 March 2022)

At the end of the data gathering phase and based on a preliminary analysis of the available data, the team will prepare a PowerPoint presentation and debriefing note capturing their main findings and preliminary conclusions and recommendations that will be presented to Sida and AFROSAI-E during a virtual **debriefing / validation workshop** on or about **9 February 2022**.

Based on all data obtained from primary and secondary sources as well as any comments received during the debriefing workshop, the evaluation team will prepare and submit a **Draft Evaluation Report** (including two to three page Case Study Country Reports annexed to the main report) to the Embassy by **4 March 2022**. The report will include an overview of all support provided, a meta-evaluation of results and recommendations from previous evaluations for the period 1991-2018 (supplemented by and triangulated with data obtained during interviews and consultations), and a more detailed analysis of the period 2018 to July 2019, with data triangulated to determine convergence or divergence:

- For the period 1991 - 2004, the primary source of data will be the project proposals (which often contain an overview of the preceding period) and evaluations. This will be triangulated with any comments received for this period during interviews and country visits as well as with reports of international organisations such as World Bank and international indices (to the extent that these cover this period).
- A similar approach will be followed for the period 2004 -2017, although it is expected that considerably more information will be garnered from and triangulated between interviews with the AFROSAI-E Secretariat, SAIs, external stakeholders, DPs and others, that ICBF reports and reports of the quality assurance process will be more readily available and allow for responses to be tested, and that greater reliance on international indices will be possible for this period against which to triangulate data.
- Triangulation of data for the final period (2018 - 2021) will also be far easier given that more data are available, but a similar approach will be followed.
- Similar approaches to triangulation will be applied for all case study countries, with an additional level - observations and field notes, where those conducting visits will identify any inconsistencies between what is being said and what they are able to observe on the ground.

To determine the degree to which Sida support has led to improvements within SAIs and what difference it has made, the team will align their assessment with the five ICBF criteria (which

-
- Context: Country context (main points / key developments) and historical context of the SAI (when established / when it joined AFROSAI-E or predecessor)
 - Overview of support provided by AFROSAI-E.
 - Coherence with bilateral Sida / other DP support, plus a comparison with other support.
 - Challenges encountered - such as internal / political issues; challenges in accessing the support or implementing the approaches introduced by AFROSAI-E.
 - Results of the support - based on documents and interviews; ICBF reports and quality assurance; data from external sources such as World Bank, Transparency International, Afrobarometer and Public Expenditure and Financial Accountability reports), international indices such as the Ibrahim Index of African Governance, with data triangulated.
 - Observations and field notes (highlighting where observations conflict with what SAIs say during meetings).

will also be used to guide research and to develop a standard list of questions for all case study countries):

1. Independence and legal framework.
2. Organisation and management.
3. Human Resources.
4. Audit standards and methodology.
5. Communication and stakeholder management.

When it comes to measuring impact at the highest levels (increases in governance etc.) all responses received from all stakeholders consulted and reflected in any reports will be triangulated with data from international organisations such as World Bank, Transparency International, Afrobarometer and Public Expenditure and Financial Accountability reports), as well as with international indices such as the Ibrahim Index of African Governance. While causality and attribution are difficult to determine at this level, the team will apply a contribution analysis to determine what changes might reasonably be attributed to AFROSAI-E, and to Sida funding to AFROSAI-E.

Written comments to the draft will be requested by **11 March 2022**. Once comments have been received, the team will revise the report and submit a **Final Evaluation Report and comment sheet** setting out how all main comments have been addressed by no later than **18 March 2022**. The team will then conduct a virtual ‘evaluation seminar’ with the Embassy and AFROSAI-E on or about **21 March 2022**.

Deliverables

- PowerPoint presentation and debriefing note (debriefing / validation workshop).
- Draft Evaluation Report.
- Final Evaluation Report and comment sheet.
- PowerPoint presentation - evaluation seminar.

3.6 Milestones and deadlines

The evaluation will include the following milestones:

Deliverables	Participants	Deadlines
Start-up meeting (virtual)	Embassy, AFROSAI-E and NIRAS	8 October 2021
Submission of Draft Inception Report	NIRAS evaluation team	21 October 2021
Inception meeting (virtual)	Embassy, AFROSAI-E and NIRAS	2 November 2021
Written comments from intended users to evaluators.	Embassy and AFROSAI-E	5 November 2021
Submission of Final Inception report	NIRAS evaluation team	10 November 2021
Approval of IR	Embassy	Latest 12 November 2021
Data collection, analysis, preliminary report writing (debriefing note) and quality assurance	NIRAS evaluation team	<i>Desk phase:</i> 15 November – 10 December 2021

		<i>Field phase:</i> 6 December 2021 – 4 February 2022
Debriefing/validation workshop (virtual)	Embassy, AFROSAI-E and NIRAS	9 February 2022
Submission of Draft Evaluation Report	NIRAS evaluation team	4 March 2022
Comments from intended users to evaluators	Embassy and AFROSAI-E	11 March 2022
Submission of Final Evaluation Report	NIRAS evaluation team	18 March 2022
Evaluation seminar (virtual)	Embassy, AFROSAI-E and NIRAS	21 March 2022

Appendix 1: Evaluation Matrix

Notes:

1. The term ‘programme documents’ includes programme proposals, results frameworks, annual work plans, AFROSAI-E Annual Reports, ICBF Reports, narrative and financial reports, previous evaluations and reviews, programme data, minutes of Board meetings.
2. Indicators below will be adjusted, revised or added to as new information arises from/during detailed research/desk phase.
3. Where indicators listed below rely on an assessment of the degree / level to which the indicator has been achieved, the evaluation team will, in so far as is possible, employ a four-point rating scale: ‘insufficient’, ‘satisfactory’, ‘good’ or ‘excellent’.

Evaluation Questions	Indicators to be used in Evaluation	Sources	Methods
Coherence			
1. Has the support maximised opportunities for coordination, learning and dialogue with other actors, (such as the SNAO, Embassies and other donors) and with AFROSAI-E?	<ul style="list-style-type: none"> No. and type of reported opportunities for coordination, learning and dialogue between AFROSAI-E and other actors (by type). No. and type of reported joint activities with others. No. and type of reported missed opportunities. Degree to which opportunities for coordination, learning and dialogue led to increased coordination and coherence. 	<ul style="list-style-type: none"> Programme documents. Key Informants (particularly SNAO, Embassies and other development partners in case study countries). SNAO reports. Reports of other development partners. 	<ul style="list-style-type: none"> Document analysis Semi-structured interviews
2. How has the support complemented other support provided to AFROSAI-E?	<ul style="list-style-type: none"> Examples of complementarity with bilateral Sida support to SAIs. Examples of complementarity with support to AFROSAI-E and/or SAIs by other DPs. Examples of overlaps / duplication in the support provided. 	<ul style="list-style-type: none"> Programme documents. Key informants (particularly AFROSAI-E staff and other development 	<ul style="list-style-type: none"> Document analysis Semi-structured interviews

		<ul style="list-style-type: none"> partners). Reports of other development partners. 	
3. How coordinated is Sida's support to AFROSAI-E with Sida's bilateral support to SAIs at country level?	<ul style="list-style-type: none"> Levels of satisfaction with coordination between Sida Regional Office and Embassies. No. and type of AFROSAI-E reports reportedly shared with other Embassies and project implementation teams. No. and type of reported opportunities for coordination between Regional Office and Embassies. No. and type of reported missed opportunities. No. and type of overlaps / duplication of support to SAIs reported across support from AFROSAI-E and Embassies. 	<ul style="list-style-type: none"> Programme documents. Key informants (particularly other Embassies and heads of project implementation teams where applicable). Reports of bilateral support projects. 	<ul style="list-style-type: none"> Document analysis Semi-structured interviews
Effectiveness			
4. Has Sida's support contributed to increased capacity and institutional development and/or other significant positive or negative, intended or unintended, effects for AFROSAI-E and its members? What are the main achievements and reasons for achievements or non- achievements?	<ul style="list-style-type: none"> No. and type of AFROSAI-E capacity development activities reportedly completed / on track. No. and type of AFROSAI-E institutional development activities reportedly completed / on track. Degree to which activities and outputs have contributed to intended results, disaggregated across different target groups. Increase / decreases in scoring against the ICBF criteria. No. and type of other positive effects reported. No. and type of negative effects reported. 	<ul style="list-style-type: none"> Programme documents. Key informants. Reports of international organisations / institutions. Relevant international indices. 	<ul style="list-style-type: none"> Document analysis Semi-structured interviews
5. Has Sida's support integrated gender equality over the years, and to what extent has the support – relationship and dialogue – contributed to any changes within AFROSAI-E and member SAIs?	<ul style="list-style-type: none"> No. and type of activities / support specifically targeting gender equality reported. No. and type of dialogues on gender equality reported. Degree to which gender equality mainstreamed across activities and outputs. No. and type of changes / positive contributions to gender equality reported within AFROSAI-E. No. and type of changes / positive contributions to gender equality reported within member SAIs. 	<ul style="list-style-type: none"> Programme documents. Key informants. 	<ul style="list-style-type: none"> Document analysis Semi-structured interviews
Impact			
6. To what extent has the support provided by AFROSAI-E strengthened the	<ul style="list-style-type: none"> Increase / decrease in capacity and ability of SAIs to conduct special audits (institutional or performance audit and forensic audits) 	<ul style="list-style-type: none"> Programme documents. Key informants. Reports of international 	<ul style="list-style-type: none"> Document analysis Semi-structured interviews

region's audit capacity?		<ul style="list-style-type: none"> organisations / institutions. Relevant international indices. 	<ul style="list-style-type: none"> Online research Triangulation with background literature
7. What impact has AFROSAI-E had on improved governance in the public sector, increased transparency and accountability, and ultimately a reduction in poverty in member SAI countries (reference to the theory of change stated in the strategic plan 2020-2024)?	<ul style="list-style-type: none"> Increase / decrease in levels of governance in member SAI countries. Increase / decrease in levels of transparency and accountability in member SAI countries. Increase / decrease in levels of poverty in member SAI countries. 	<ul style="list-style-type: none"> Programme documents. Key informants. Reports of international organisations / institutions (example World Bank, Transparency International). Relevant international indices (example Ibrahim Index of African Governance, Afrobarometer or national reports on achieving the SDGs.). 	<ul style="list-style-type: none"> Document analysis Semi-structured interviews Online research Triangulation with background literature
Sustainability			
8. To what extent will the long-term benefits that Sida's / AFROSAI-E's support has contributed to continue (or are likely to continue) for AFROSAI-E, member SAIs and their associated countries?	<ul style="list-style-type: none"> No. and type of benefits that will continue without Sida support. Extent to which outputs are institutionalised, embedded in, and owned by the SAIs. Levels of financial capacity / budget allocation of member SAIs. Capacity levels / personnel of SAIs. Degree to which legislation and policy creates / enhances enabling environment. Levels of sustainability planning within AFROSAI-E. No. of new donors. Increase / decrease in levels of contribution expected from current and new AFROSAI-E donors. 	<ul style="list-style-type: none"> Programme documents. Key informants. Reports of international organisations / institutions. 	<ul style="list-style-type: none"> Document analysis Semi-structured interviews Online research Triangulation with background literature
9. What are the enablers and constraints for the continuation of positive effects for AFROSAI-E and member SAIs?	<ul style="list-style-type: none"> No. and type of enablers reported (for example, adequate enabling legislation and policy environment / adequate human and financial capacity / good staff retention / adequacy of tools developed with AFROSAI-E support). No. and type of constraints reported (for example, inadequate enabling legislation and policy environment / inadequate human and financial capacity/ poor staff retention/ unsuitability of tools developed with AFROSAI-E support). 	<ul style="list-style-type: none"> Programme documents. Key informants. Reports of international organisations / institutions. 	

Appendix 2: Revised workplan

2021-2022	GM	KE	MBdS	October				November				December				January				February				March					
Inception Phase				w40	w41	w42	w43	w44	w45	w46	w47	w48	w49	w50	w51	w52	w1	w2	w3	w4	w5	w6	w7	w8	w9	w10	w11	w12	w13
Start-up meeting 8 October	1	0,5	0,5																										
Desk review and methods development	3	1	1																										
Drafting inception report	5	2	2																										
QA inception report																													
Submission of draft inception report, 22 October																													
Inception meeting (virtual), 29 October	1	0,5	0,5																										
Comments/no-objection sent by Stakeholders, 5 November																													
Revision of inception report based on comments	1																												
Submission of final inception report, 10 November																													
Approval of inception report, 12 November																													
Sub-total, inception phase:	11	4	4																										
Data Collection Phase																													
Field visits / Key informant interviews	10	10	10																										
Online survey	2																												
Remote key information interviews (online/telephone)	4	2	2																										
Additional desk review	4	2	2																										
Debriefing/validation workshop, 26 January	1	0,5	0,5																										
Sub-total, data collection:	21	14,5	14,5																										
Data Analysis and Reporting Phase																													
Report writing	10	3	3																										
QA draft report																													
Submission of draft evaluation report, 18 February																													
Feedback from stakeholders on draft report, by 4 March																													
Finalization of the report	2																												
Submission of final evaluation report, 11 March																													
Evaluation seminar (virtual), 14 March	1	0,5	0,5																										
Sub-total, analysis and reporting:	13	3,5	3,5																										
Total days	45	22	22																										

Appendix 3: Documents consulted to date

Annual Reports and Annual ICBF Reports

AFROSAI-E, Annual Report, 2020
 AFROSAI-E, Annual Report, 2019
 AFROSAI-E, Annual Report, 2018
 AFROSAI-E, Annual Report, 2017
 AFROSAI-E, Annual Report, 2016
 AFROSAI-E, Annual Report, 2015
 AFROSAI-E, Annual Report, 2014
 AFROSAI-E, Annual Report, 2013
 AFROSAI-E, Annual Report, 2012
 AFROSAI-E, Annual Report, 2011
 AFROSAI-E, Annual State of the Region ICBF Self-Assessment Report, 2020
 AFROSAI-E, Annual State of the Region ICBF Self-Assessment Report, 2019
 AFROSAI-E, Annual State of the Region ICBF Self-Assessment Report, 2018
 AFROSAI-E, Annual State of the Region ICBF Self-Assessment Report, 2017
 AFROSAI-E, Annual State of the Region ICBF Self-Assessment Report, 2016
 AFROSAI-E, Transversal Activity Report, 2015
 AFROSAI-E, Activity Report, 2011

Evaluations

2018 Evaluation of AFROSAI-E (NIRAS)
 2014 - Evaluation of AFROSAI-E
 2012 - Independent assessment of AFROSAI-E
 2006 - Independent Mid-term Review - AFROSAI-E
 2002 - An Assessment of SADCOSAI
 1997 Evaluation - Public Auditing in Southern Africa

Programme documents

AFROSAI-E Statutes, 2021
 AFROSAI-E Strategic Plan 2020-2024
 AFROSAI-E Corporate Plan 2015-2019
 Grant Agreement between Sida and AFROSAI-E, 2020-2021

Programme Document 2015-2019

AFROSAI-E Corporate plan and budget for 2007-2009

AFROSAI-E Project Application 2007-2009

AFROSAI-E Project Application 2004-2006

SADCOSAI Institutional Strengthening programme 2001-2003

SADCOSAI institutional strengthening programme 1998-2000

SADCOSAI Plan of operation January 1996 - December 1997

SADCOSAI Plan of operation for cooperation project - July 1995 - December 1995

Policy / strategies

Strategy for Sweden's Regional Development Cooperation in Sub-Saharan Africa 2016-2021

Annex 3 – Documents consulted

1. AFROSAI-E

Project documents

SADCOSAI Plan of operation for cooperation project 1995
SADCOSAI plan of operation 1996-1997
SADCOSAI institutional strengthening programme 1998-2000
SADCOSAI institutional strengthening programme part 1 2000-2003
SADCOSAI institutional strengthening programme, Memorandum of understanding 2000-2003
AFROSAI-E, project application 2004-2006
AFROSAI-E Corporate plan and budget for 2007-2009, [presented July 2006]
AFROSAI-E Project Application for 2007-2009 [4 August 2006]
Agreement between Sida and AFROSAI-E on support of a capacity building program during 2010-2012
AFROSAI-E, Sida third Amendment to agreement on increased and extended support to cover an additional audit [extended on 27 March 2014, 25 February 2015]
AFROSAI-E corporate plan 2015-2019
AFROSAI-E, Sida funding application, programme document
Grant agreement between Sida and AFROSAI-E regarding core support, with annexes [version 1.3 of September 2019]
AFROSAI-E strategic plan 2020-2024
AFROSAI-E, Risk report [30 September 2021]
AFROSAI-E, Sustainability strategy 2018-2022

Annual Reports

Annual Report for 2011 and work plan for 2012

- Annexure A.1: Overview of corporate plan for 2010-2014
- Annexure A.2: AFROSAI-E institutional capacity building framework (ICBF): a generic format of the institutional perspective
- Annexure B: work plan and budget for 2012
- Annexure C: annual financial statements of AFROSAI-E for the year ended 31 December 2011

Integrated Annual Report, 2012
Integrated Annual Report, 2013
Integrated Annual Report, 2014
Integrated Annual Report, 2015
Integrated Annual Report, 2016
Integrated Annual Report, 2017
Integrated Annual Report, 2018
Integrated Annual Report, 2019
Integrated Annual Report, 2020

ICBF Self-assess

Activity Report of the Supreme Audit Institutions of the AFROSAI-E Region 2011
Transversal Activity Report 2012

- Appendix 1 AFROSAI-E institutional capacity building framework: A generic format of the institutional perspective
- Appendix 2 Country level presentations 2012
- Appendix 3 2012: Quality assurance questions
- Appendix 4 Questions compared to the seven quality assurance reviews year 2011

Transversal Activity Report 2013

Transversal Activity Report 2015

State Of the Region: ICBF self-assessment report 2016

State Of the Region: ICBF self-assessment report 2017

State Of the Region: ICBF self-assessment report 2018

State Of the Region: ICBF self-assessment report 2019

State Of the Region: ICBF self-assessment report 2020

PAP-APP

Evaluation of IDI's Bilateral Support 2017-2020 Component 2: Accelerated Peer-Support Partnership Programme –Phase 1, 2018-2020. [Final Report 15 September 2020]

National Audit office of Gambia, The Audit Constellation Project overview. November 2021

Other

M&E Report against Log-frame mid-year 2021

Strategic Plan 2020-2024

AFROSAI-E Gender Mainstreaming Policy (undated)

Gender Equality, Supporting SAIs to become gender responsive organisations 2021 (PowerPoint presentation)

Monitoring and evaluation learning handbook 2021

Monitoring and evaluation process

AFROSAI-E, integrated competency framework and dictionary for SAIS [26 January 2022]

AFROSAI-E, statutes 2021

AFROSAI-E 10 yearbook 2005-2015

2. Evaluations

Sida, Final report consultancy services: Assessment of SADCOSAI November 2002, Part 2 [23 April 2003]

Sida, Final report consultancy services: Assessment of SADCOSAI 2002, Part 3

AFROSAI-E, Independent Mid-term Review, May 2006

AFROSAI-E, Independent assessment of AFROSAI-E, May 2012

Sida, Evaluation of AFROSAI-E: Final Report 2 [19 May 2014]

Sida, Evaluation of AFROSAI-E: Final Report [27 April 2018]

3. Other

API, Strategy plan 2021-2023

INTOSAI, SAIs and Gender Report 2020

INTOSAI, UN General Assembly adopted Resolution A/66/209 on SAI independence

INTOSAI journal winter: AFROSAI-E supports SAIS in becoming gender-responsive organizations 2022

MFA, Strategy for Sweden's regional development cooperation in Sub-Saharan Africa 2016-2021

MAPSEC. Evaluation of the Pro- Audit Project in the Administrative Tribunal Administrativo in Mozambique, 2006

Rønning, A. O. Mozambique: A Political Economy Analysis. Norwegian Institute of International Affairs. 2017

Tribunal Administrativo. Placor IV / 2023 - 2025. Maputo. (2022).

Annex 4 – Stakeholders consulted

Position	Organisation
Embassy of Sweden in Addis Ababa and Sida	
Policy Specialist, Democracy and Human Rights	Sida Headquarters
Former Head of Division of Public Administration	Sida
Head of Unit for Democracy and Human rights	Sida
Senior Policy Specialist	Sida
Policy Specialist, Democracy and human right	Sida
Former Consultant	Sida
Former Head of Cooperation	Sida
First Secretary, Governance and Human Rights (Tanzania)	Sida
National Controller, Development Cooperation (Tanzania)	Sida
AFROSAI-E Secretariat	
Chief Executive	AFROSAI-E
Previous Chief Executive	AFROSAI-E
Deputy Executive	AFROSAI-E
Deputy Executive	AFROSAI-E
M&E Senior Management	AFROSAI-E
Finance Manager	AFROSAI-E
API Manager	AFROSAI-E
HR OD and Leadership Development Manager	AFROSAI-E
Swedish National Audit Office (SNAO)	
Senior Advisor	SNAO
Senior international advisor	SNAO
Audit Director, Senior international advisor	SNAO
Senior international advisor	SNAO
Senior international advisor	SNAO
Previous Head of Department for performance audit	SNAO
Previous project manager	SNAO
Development and Implementation Partners	
CEO	ESAAG
CEO	PAFA
President/CEO	Canadian Audit and Accountability Foundation
Vice president of international programme	Canadian Audit and Accountability Foundation
Programme manager Fin Governance in Africa Programme	GIZ
Dep Programme Manager and Component lead for External Audit	GIZ
TA supporting AFROSAI-E	GIZ

Director General	INTOSAI Development Initiative
Deputy DG	INTOSAI Development Initiative
Senior Manager Capacity Development	INTOSAI Development Initiative
Head of International Affairs	Netherlands Court of Auditors
Assistant Director General	Office of the Auditor General of Norway
Political & Programme Officer	Royal Norwegian Embassy in South Africa
Head of Economic Cooperation and Development	SECO
Country Case Study – Angola	
Presiding Judge	Tribunal de Contas
Director of Technical Services	Tribunal de Contas
Head of Technical Services	Tribunal de Contas
Head of Cooperation and Exchange	Tribunal de Contas
Representative	UNDP
Country Case Study - Eritrea	
Current Auditor-General	Office of the Auditor-General (OAG)
Previous Auditor-General	OAG
Director General of audit department of revenue, economy and defence	OAG
Director of IT audit	OAG
Director of revenue department	OAG
Director of regional audit division	OAG
Ex-director of audit department and part time audit trainer	OAG
Division of human resource and administration department	OAG
Team leader financial audit	OAG
Director of Government accounts	Ministry of Finance
Programme Specialist/Government Unit	UNDP
Country Case Study - Mozambique	
Judge	Tribunal Administrativo
Head of General Secretariat	Tribunal Administrativo
Advisor to the President of the TA	Tribunal Administrativo
Director Accounts and Audit Department	Tribunal Administrativo
Head of Visa Department	Tribunal Administrativo
Deputy Director of the State Budget Department	Tribunal Administrativo
Head of the department for strategic management	Tribunal Administrativo
Project Manager	Sida
Project Manager	UNDP
Project Manager	GIZ
Deputy head of the Treasury	Ministry of Economy and Finance
Country Case Study - Somalia	
Auditor-General	Office of the Auditor-General
Director Planning and Performance	Office of the Auditor-General
Director Treasury Department	Office of the Auditor-General
Deputy Director of Central Government Audit	Office of the Auditor-General
Deputy Director Planning and Performance	Office of the Auditor-General
Financial Assistant	Office of the Auditor-General
Senior Manager	INTOSAI Development Initiative
Programme Manager – Economic Governance	EU Delegation to Somalia
Team Leader	EU Budget Support Technical Assistance Team

Key Expert and Senior Advisor	EU Budget Support Technical Assistance Team
Country Case Study - The Gambia	
Deputy Auditor-General	Office of the Auditor-General, Gambia
Deputy Accountant-General	Officer of the Auditor-General
Previous Auditor General	National Audit Office, The Gambia
Financial Management Specialist responsible for The Gambia, Liberia, and Sierra Leone	African Development Bank
Senior Public Sector Specialist	World Bank, The Gambia
Senior Financial Management Specialist	World Bank, The Gambia
Task Leader of the Fiscal Management Development Project	World Bank, The Gambia
Country Case Study - Zambia	
Auditor General	Office of the Auditor-General
Former Auditor General	Office of the Auditor-General
Acting Director, Planning and Information	Office of the Auditor-General
Principal Auditor, Projects Units	Office of the Auditor-General
Executive Assistant to AG	Office of the Auditor-General
Programme Manager, Governance and Human Rights	Sida Zambia
Chief of Party	USAID AGIS Accountable Governance for Improved Service Delivery Project
Resident Twinning Advisor (by email)	EU funded Twinning Peer-to-Peer institutional support to the OAG
Programme Manager, Governance and Human Rights	Sida / Embassy of Sweden, Zambia
Country Case Study - Zimbabwe	
Auditor-General	Office of the Auditor-General
Deputy Auditor-General	Office of the Auditor-General
Deputy Auditor-General	Office of the Auditor-General
Acting Deputy Auditor-General	Office of the Auditor-General
Director of Audit	Office of the Auditor-General
Director of Audit	Office of the Auditor-General
Director of Audit	Office of the Auditor-General
Programme Manager, Gender and Parliamentary Development	UNDP
Governance Officer, Pretoria (in charge of Zimbabwe Eswatini, Mauritius, South Africa and Malawi)	AfDB
Governance Officer in charge of Zimbabwe, West Africa -Liberia and Sierra Leone.	AfDB
Senior International Adviser to Zimbabwe.	SNAO

Annex 5 – Interview guides

A. Guiding questions - Auditors General

SAI:

Name:

Date SAI joined SADCOSAI / AFROSAI-E:

When was your SAI first established?

When did you first join the SAI? In what capacity?

When were you appointed as the AG?

1. General overview

Generally, how would you rate the support provided by AFROSAI-E over the years?

What level of conflict has your country experienced since the SAI was established?

What was the effect of the conflict on your SAI and its ability to perform its functions?

What other challenges has the SAI faced over the years?

How well was SADCOSAI / AFROSAI-E able to respond to these challenges and support you during periods of conflict / post-conflict or any other challenges you've faced?

2. Effectiveness

a. Governing Board

How well has the Governing Board performed over the years since you have been the AG?
Are there any areas where it could do better?

How would you describe the support that the Secretariat provides to the Board?

b. Training

Have you been provided with any training by AFROSAI-E since joining the SAI?

Who conducted the training - AFROSAI-E personnel (including those seconded to it) or members of other SAIs?

How would you rate the quality of the training provided (content, location, trainers, anything else)?

What difference did the training make:

- To you personally?
- To the capacity of the SAI to conduct audits?

Of the other training provided **to your staff**:

- What difference has the training made (a) to your staff, (b) the capacity of your SAI, and (c) to the country as a whole?

c. Auditing and manual development

How would you describe the manuals and other tools produced by AFROSAI-E? What difference have they made to your ability to perform your tasks?

How well has AFROSAI-E done when it comes to customising these tools to suit your country?

d. ICBF

What difference does participating in the ICBF process make to your SAI?

In which of the ICBF 5 domains has your SAI made the **most** progress over the years?

- Independence and legal framework.
- Organisation and management.
- Human resources.
- Audit standards and methodology.
- Communication and stakeholder management.

To what extent has the support from AFROSAI-E contributed to this progress?

In which of the 5 domains has your SAI made the **least** progress over the years? What challenges have you / are you encountering in this area? Has AFROSAI-E helped you to address the challenges and how successful have they been?

How valuable have you found the Quality Assurance visits by the Secretariat? What difference have they made to your own assessments over the years?

e. Communication with other stakeholders

To what extent has the support from AFROSAI-E increased your communication with:

- **Treasury.** Has the support made any difference to:
 - Budget mechanisms for the SAI?
 - Budget development for the SAI over the last 5 years?
 - Follow-up on SAI findings and PAC endorsed recommendations by Min of Finance?

D.

- **PAC.** Has the support made any difference to:
 - The PAC's opinion on the effectiveness of the SAI?
 - The PAC's dialogue with the SAI on follow-up on endorsed recommendations?
 - Whether or not the PAC calls in auditees to explain deficiencies?

f. Gender equality

What difference has the support from AFROSAI-E made when it comes to increasing gender equality (a) inside your SAI and (b) within the country?

g. Other

What other support has your SAI received from SADCOSAI / AFROSAI-E over the years and how would you rate that support - what difference has it made?

h. Covid response

How well was AFROSAI-E able to adapt to the challenges created by COVID-19 in 2020 and 2021.

3. Coherence with support from others

Do you receive any bilateral support from Sida / Swedish Embassy? If so, for what? (*See below for specific support provided to various SAIs by Sida over the years*)?

How is this support coordinated with the support provided by AFROSAI-E?

- Is the Embassy / Sida aware of the support you receive from AFROSAI-E?
- Does the Secretariat ever meet with them when visiting your country?
- Have there been any examples of overlap or duplication of effort?

Which other donors or other institutions (such as SNAO/RRV, INTOSAI/IDI Norwegian OAG, the Netherlands Court of Audit) support your SAI and to do what?

How is this support coordinated with the support provided by AFROSAI-E? Have there been any examples of overlap or duplication of effort?

How would you rate the quality of the support provided by others compared to that provided by AFROSAI-E?

4. Impact

(Will be partially covered by the ‘effectiveness’ questions above, but specifically ask the two evaluation questions)

To what extent has the support provided by AFROSAI-E strengthened (a) your audit capacity and (b) the region’s audit capacity more generally?

Has the support from AFROSAI-E made any difference to governance in the public sector, transparency and accountability, and a reduction in poverty in your country? Can you give any examples?

5. Sustainability

What would happen if AFROSAI-E were to come to an end:

- Which benefits of the support they have provided would continue? Why would they continue?
- What challenges would the SAI face when it comes to sustainability of benefits? For example, inadequate enabling legislation and policy environment / inadequate human and financial capacity/ poor staff retention/ unsuitability of tools developed.

What could AFROSAI-E do to increase the possibility that any benefits would continue even if AFROSAI-E came to an end?

6. Specific questions

In addition to any specific questions identified for the SAI, below are some specific questions to be added to the list above as appropriate:

- **Mozambique**, currently receiving direct capacity building support from Sida (Tribunal Administrativo, 2016-2021) with a new agreement planned. Sida's bilateral support to the institution-and capacity-building of the Tribunal Administrativo began in 1998 (initially through the Riksrevisionsverket / SNAO). During the period 2005-2007 AFROSAI-E was a part of a memorandum of understanding with the Tribunal, SNAO and Sida for AFROSAI-E to support the institutional development programme as well as to generate a smooth transition from the SNAO to AFROSAI-E as an institutional partner. Sida financed AFROSAI-E's activities during this agreement period.
 - How would they rate the support they received in the early period (1998-2004) compared to the support provided by SADCOSAI in those years?
 - How would they rate the support they received via the RRV / SNAO in the period 2005 -2007 compared to the support provided by AFROSAI-E in those years? Was there any overlap or duplication?
 - What does the agreement with Sida for the period 2016-2021 include? What capacity building support have you received under this agreement and who provides it? How would you rate it compared to the support from AFROSAI-E?
 - Where are you in discussions with Sida for the next agreement? What will it cover?
- **Zambia**. OAG is receiving direct capacity building support (2018-2022), with a new agreement planned.
 - What does the agreement with Sida for the period 2018-2022 include?
 - What capacity building support have you received under this agreement and who provides it?
 - How would you rate it compared to the support from AFROSAI-E?
 - Where are you in discussions with Sida for the next agreement? What will it cover?
- **Tanzania**. Sida have an extensive collaboration with the National Audit Office for Tanzania (NAOT) in the period 2019-2023 for performance audits of specified on-going donor-supported programs. Sida also supported the NAOT in Tanzania for the period 2005-2012.
 - What support did Sida provide in the period 2005-2012?
 - Who provided the support and how would you rate it compared to the support from AFROSAI-E?
 - What does the collaboration with Sida in the period 2019-2023 for performance audits of specified on-going donor-supported programmes entail? What support does Sida provide and why can you not get that from AFROSAI-E?
- **Somalia**, where the OAG is supported through the World Bank Multi-Partner Fund (current agreement period 2018-2021).
 - What support do receive from this Fund?
 - How would you rate it compared to the support from AFROSAI-E?

- **Eritrea, The Gambia and Zimbabwe** - all part of the new Accelerated Peer-Support Partnership (PAP-APP) programme (collaboration between AFROSAI-E and IDI).⁹⁹
 - What progress have you made in this regard?
 - How would you rate the programme?
 - What challenges have you faced and what have AFROSAI-E or IDI done to address these?
 - Has the programme made any difference to your capacity yet?

B. Guiding questions - Ministry of Finance, Treasury

What is your role and how long have you been in the position?

How long have you been aware of the AFROSAI-E support to the SAI?

What is your overall perception / opinion of the support provided by AFROSAI-E to the SAI? What are the major achievements of the support?

Has the support from AFROSAI-E made a difference in terms of:

- The capacity of the SAI to undertake accurate audits?
- Levels of governance, transparency and accountability of government?

How independent is the SAI? For example:

- Does the law guarantee its independence?
- How is the SAI budget established (is SAI treated like a public entity)?
- How fixed are the budget lines. E.G. does the SAI need permission from MoF / Treasury to move expenditure from one budget line to another?

Is there discussion between the Ministry / Treasury and the SAI on SAI findings when a public entity has been audited?

In your opinion, how seriously do public entities take the recommendations from the audit?

Does the Ministry / Treasury do any follow-up by on SAI findings and recommendations?

Does the Ministry / Treasury meet with the PAC to explain findings of the SAI and actions based on SAI recommendations endorsed by PAC?

Are you aware of any other donors providing support to (a) the SAI and/or (b) public finance management in the country? If so:

- Who is responsible for coordinating such support within Government?
- Does the support from Sida / AFROSAI-E overlap with any of this?

⁹⁹ The Accelerated Peer-Support Partnership (PAP-APP) aims to empower the four participating SAIs to enhance their capacity and improve performance. The project is organised in two phases:

- Phase 1 - 2018-20: to clarify strategic priorities and operational plans and use these to establish long-term and scaled up capacity development support.
- Phase 2 - several years where the PAP-APP partners will consider offering diverse types of support for capacity development depending on the SAI needs and the resources available from partners, peers and donors.

Anything else you would like to add?

C. Guiding questions - Public Accounts Committees

What is your role and how long have you been in the position?

How long have you been aware of the AFROSAI-E support to the SAI?

What is your overall perception / opinion of the support provided by AFROSAI-E to the SAI? What are the major achievements of the support?

Has the support from AFROSAI-E made a difference in terms of:

- The capacity of the SAI to undertake accurate audits?
- Levels of governance, transparency and accountability of government?

How independent is the SAI? For example:

- Does the law guarantee its independence?
- How is the SAI budget established (is SAI treated like a public entity)?
- How fixed are the budget lines. E.G. does the SAI need permission from MoF / Treasury to move expenditure from one budget line to another?

What would you say about the relationship and the level of communication between the SAI and the PAC? Has that improved or got worse over the years?

Are you aware of any guidelines that AFROSAI-E has prepared to deal with the relationship and communication between the SAI and the PAC? If so, what do you think of the guidelines and have they made any difference?

Does the SAI present annual audit and special audit reports and findings to PAC? How often is this done and has it improved over the years?

How often does the SAI meet with the PAC to report on follow-up on PAC endorsed recommendations?

Does the PAC call on auditees and the Ministry of Finance / Treasury to explain what has been done to follow-up on findings and recommendations in audits? How often does this happen?

Does the PAC recommend any sanctions on defaulting auditees?

Are you aware of any other donors providing support to (a) the SAI and/or (b) public finance management in the country? If so:

- Who is responsible for coordinating such support within Government?
- Does the support from Sida / AFROSAI-E overlap with any of this?

Anything else?

D. Guiding questions - Senior SAI Staff

SAI:

Name(s):

Job title:

Introductions

Tell us a little about yourself. When did you first join the SAI? In what capacity (the same position as now or a more junior position)?

1. General overview

Generally, how would you rate the support provided to your SAI by AFROSAI-E over the years?

- What has been the most important for you and your work?
- What has been less important?

What challenges has your SAI faced over the years?

What did SADCOSAI / AFROSAI-E do to respond to these challenges and how well did that go?

2. Effectiveness

a. Training

In-person:

What ‘in person’ training have you been provided by AFROSAI-E?

How would you rate the quality of the training provided (content, location, trainers, anything else)?

Have you attended any management training - if so, which course, when and how would you rate it?

E-learning:

Have you participated in any of AFROSAI-E’s e-learning courses? Which ones and when?

How would you rate these compared to in-person learning?

General

What are you able to do now that you weren’t able to do before being trained? What difference has the training made to you and the SAI?

b. Auditing and manual development

How would you describe the manuals and other tools produced by AFROSAI-E? What difference have they made to your ability to perform your tasks?

How well has AFROSAI-E done when it comes to customising these tools to suit your country and needs?

c. ICBF

Do you have any role to play in the ICBF self-assessment? If so:

- How useful do you find the ICBF process?
- What difference does participating in the ICBF process make to your SAI?
- How valuable have you found the Quality Assurance visits by the Secretariat? What difference have they made to your own assessments over the years?

d. Communication with other stakeholders

What difference has AFROSAI-E made when it comes to your communication / working relationship with:

- Treasury.
- The Public Accounts Committee (if you have one).

e. Gender equality

What difference has the support from AFROSAI-E made when it comes to increasing gender equality (a) inside your SAI and (b) within the country?

f. Technical updates

Have you attended any? How would you rate them as opportunities for learning and sharing?

g. Other

Have you (personally) received any other support from SADCOSAI / AFROSAI-E over the years and how would you rate that support - what difference has it made?

h. Covid response

How well was AFROSAI-E able to adapt to the challenges created by COVID-19 in 2020 and 2021.

3. Coherence with support from others

Have you (personally) benefitted from any training or other support from other donors or organisations?

How would you rate the quality of the support compared to that provided by AFROSAI-E?

4. Impact

To what extent has the support provided by AFROSAI-E strengthened (a) your own capacity to conduct audits and (b) the region's audit capacity more generally?

In your opinion, has the support from AFROSAI-E made any difference to governance in the public sector, transparency and accountability, and a reduction in poverty in your country? Can you give any examples?

5. Sustainability

What would happen if AFROSAI-E were to come to an end? Which benefits of the support they have provided would continue? Why would they continue?

What could be done to increase sustainability of benefits?

6. Specific questions

A few specific questions will be asked based on the support provided to your SAI.

E. Guiding questions - Case Countries Sida (bilateral) and other donors

What support do you provide to the SAI or anyone else in the area of public finance management?

- How long have you been providing this support?
- What are the objectives?
- What does the support include?

In your opinion:

- How independent is the SAI - both in terms of the law and in practice?
- How seriously are its findings and recommendations taken by Government and public bodies?
- To what extent are these findings and recommendations followed up by the SAI, Ministry of Finance / Treasury and/or the Public Accounts Committee?

How aware are you of AFROSAI-E and its work with the SAI and others in the country?

Do you coordinate with the AFROSAI-E Secretariat? How and when does this happen?

Is there any coordination with Sida's Addis Ababa Office? How does this take place?

Are there any areas of overlap / potential overlap between the support you provide and that provided by AFROSAI-E? How are these resolved?

In your opinion, has the support provided by AFROSAI-E made a difference in terms of:

- The capacity of the SAI to undertake accurate audits?
- Levels of governance, transparency and accountability of government?

What are the main challenges the SAI faces in this regard? What are the main impediments to governance, transparency and accountability and how well placed is the SAI to address these?

What would you say about the SAI's interactions and relationships with Ministry of Finance / Treasury and the PAC? Does it meet with them regularly to present and follow up on its audits and recommendations?

AFROSAI-E have focused on various types of 'specialised' audits - financial and compliance audits; information systems audits; audits of extractive industries; auditing of donor funds and disaster audits; environmental audits; and gender-based auditing. Are you aware of any of these audits conducted by the SAI? If so, what would you say about their capacity to do these types of audits - has it improved over the years?

Anything else to add?

F. Guiding questions – Sida (HQ)

Tell us about your involvement with AFROSAI-E / audit capacity in Africa over the years.

We have picked up that Sida were also providing 'bilateral' support to individual SAIs in the SADC region when SADCOSAI was formed. Do you know which SAIs in SADC or Africa

were supported at that point (1989 onwards)? If so, how was Sida's support to these coordinated with support to SADCOSAI?

What would you say are the main achievements of AFROSAI-E over the years?

What would you say are the major challenges it has faced? How well has it been able to respond to those challenges?

In your opinion, what difference has Sida's support made:

- To AFROSAI-E as an organisation.
- To the quality of audits in the region.
- To levels of governance, transparency and accountability.

What about gender equality? Has Sida's support integrated gender equality over the years? And to what extent has the support – relationship and dialogue – contributed to any changes within AFROSAI-E and member SAIs?

What level of sustainability of benefits has been achieved? Will the long-term benefits that Sida's / AFROSAI-E's support has contributed to continue for AFROSAI-E, member SAIs and their associated countries?

What are the enablers and constraints for the continuation of positive effects for AFROSAI-E and member SAIs?

G. Guiding questions – SNAO (HQ)

Name:

Current job title:

Note it is not an evaluation of SNAO.

How long have you been with SNAO?

Tell us about your involvement with AFROSAI-E over the years.

We have picked up that SNAO were also providing 'bilateral' support to individual SAIs in the SADC region (and may still be doing so). We have an idea of what that support included, but is it possible to determine which SAIs in SADC have been supported over the years since 1989?

What about other English- and Portuguese-speaking SAIs not covered by SADCOSAI - has SNAO been supporting those over the years?

Since 2004, SNAO has used its own funds to support AFROSAI-E. At the same time, Sida's support has mainly been core support. That suggests the support is complementary, but how does SNAO coordinate or communicate with Sida about (a) your support to AFROSAI-E and (b) your bilateral support to SAIs? Does that happen?

What would you say are the main achievements of AFROSAI-E over the years?

What would you say are the major challenges it has faced? How well has it been able to respond to those challenges?

In your opinion, what difference has Sida's support over the years made:

- To AFROSAI-E as an organisation.
- To the quality of audits in the region.
- To levels of governance, transparency and accountability.

What about gender equality? Has Sida's support integrated gender equality over the years? And to what extent has the support – relationship and dialogue – contributed to any changes within AFROSAI-E and member SAIs?

What level of sustainability of benefits has been achieved? Will the long-term benefits that Sida's / AFROSAI-E's support has contributed to continue for AFROSAI-E, member SAIs and their associated countries?

What are the enablers and constraints for the continuation of positive effects for AFROSAI-E and member SAIs?

H. Guiding questions – SNAO (Seconded staff)

Name:

Current job title:

Note it is not an evaluation of SNAO.

How long have you been with SNAO?

Tell us about your involvement with AFROSAI-E.

What would you say are the main achievements of AFROSAI-E?

What would you say are the major challenges it has faced? How well has it been able to respond to those challenges?

In your opinion, what difference has Sida's support over the years made:

- To AFROSAI-E as an organisation.
- To the quality of audits in the region.
- To levels of governance, transparency and accountability.

What about gender equality? Has Sida's support integrated gender equality over the years? And to what extent has the support – relationship and dialogue – contributed to any changes within AFROSAI-E and member SAIs?

What level of sustainability of benefits has been achieved? Will the long-term benefits that Sida's / AFROSAI-E's support has contributed to continue for AFROSAI-E, member SAIs and their associated countries? What are the enablers and constraints for the continuation of positive effects for AFROSAI-E and member SAIs?

Annex 6 – Angola case study report

1 Context

In 1975, after more than 15 years of war for independence from Portugal, Agostinho Neto, the leader of the People's Movement for the Liberation of Angola (MPLA) declared Angola's independence. However, the rapid influx of weapons from numerous external sources, as well as the escalation of tensions between the nationalist parties, fuelled a new outbreak of hostilities among the different liberation groups¹⁰⁰. Between 1975 and 1991, MPLA embarked on an ambitious programme of nationalisation and the domestic private sector was essentially abolished and corruption flourished. By May 1991, MPLA reached a peace agreement with National Union for the Total Independence of Angola (UNITA). Following general elections in September 1992, which MPLA won, UNITA objected to the results and returned to war that only ended when the UNITA leader, Jonas Savimbi, was killed in 2002 by government troops. In September 2008, the first national election in sixteen years was held, which confirmed MPLA's victory. In 2017, João Lourenço took over the presidency from Eduardo dos Santos who was the second-longest-serving president in Africa. The new government made fighting corruption its flagship, with many members of the previous government either jailed or awaiting trial.

Angola has vast mineral and petroleum reserves and since the end of the civil war until the steep decline of the oil prices, its economy was among the fastest growing in the world. Economic growth, however, is highly uneven, with most of the nation's wealth concentrated in a disproportionately small sector of the population. The standard of living remains low for most Angolans; life-expectancy is among the lowest in the world, while infant and maternal mortality are among the highest.

2 Data Collection

In addition to a document review of all available SADCOSAI and AFROSAI-E documentation and online research (including an assessment against international indices), remote interviews were conducted between 25 January and 4 February 2022 with:

- Senior staff of the Tribunal de Contas (TC)
 - The Presiding Judge (Juiz-Conselheiro presidente) (female).
 - The director of the technical services (Diretor dos Serviços Técnicos) (male)
 - The head of technical services of the 3rd section of (chefe da 3^a Divisão dos Serviços técnicos) (male)
 - Head of cooperation and exchange (Cooperação e Intercâmbio) (female)
- One representatives of donor organisations, UNDP (male).

¹⁰⁰ MPLA with support from the Soviet Union and Cuba, UNITA backed by the US and South Africa and FNLA that initially was financed by the US but ceased to exist in the early 80ties.

3 Overview of support provided by SADCOSAI and AFROSAI-E

The introduction of a centralised economic model following Angola's independence resulted in a profound alteration of the legal and political framework. This led to less rigour in the management and control of public finances and goods as well as the repeal of the mechanisms which made such control possible. In 1988, the Tribunal de Contas (TC) was basically extinct, and no other organ or system was created to exercise independent control over public money.

In 1991 (the same year that the Southern African Development Community Organisation of Supreme Audit Institutions - SADCOSAI - was established), constitutional reform led to the adoption of a market economy as well as the introduction of the multiparty political system. Five years later, in 1996, the TC was created, although it only began operating in 2001. The 2010 constitutional reform regulates the organisation and functioning of the TC: It is composed of one judge president and eight judges, who are distributed between two sections. The first section, prior supervision (*fiscalização previa*), controls the financial aspects and legality of certain administrative acts such as contracts, while the second undertakes oversight of public finances. To guarantee the constitutionality of judgements, the Attorney General's office has two representatives within the TC.

Since 2001, the TC has benefitted from nearly all standard trainings provided by AFROSAI-E and its predecessor SADCOSAI. This includes in-house training as well as regional training on topics such as financial, regularity, compliance, performance, and IT audit as well as several cycles of the management and leadership trainings. More recently, some staff have participated in online training such as virtual auditing.

4 Findings

4.1 Successes

Apart from being member of AFROSAI-E and INTOSAI, Angola is member of the Organisation of the Supreme Audit Institutions of the Community of the Portuguese speaking Countries and the UNDP-financed Programme for Consolidating Economic Governance and Public Finance Management Systems in the PALOP-TL (ProPalop) programme.¹⁰¹ It was highlighted that some institutional changes could not be attributed to the input of one institution but rather to the exposure to all of them.

Little information was available about the challenges to re-start the TC and the process of auditing public institutions after more than 25 years. In 2020, striving to comply with international standards, the Directorate of Technical Services of the TC identified 30 companies with most of their capital being public money that did not account on their budgets. This resulted in eight companies providing accounts while three only existed formally with no governing bodies and no commercial activities. The remaining seven still have to account on their budgets and expenditures. The fact that in 2020 there were still 18 state or parastatal institutions that did not submit their budgets to the TC shows how difficult it was to re-introduce and legitimise audit mechanisms after having been abolished for a considerable period of time. Another barrier that the TC has to overcome is the apparently continuous low quality of the financial reports of several public institutions who receive funds from the general state budget.

The ICBF process was highly appreciated by member of the TC, who noted that it has helped to improve their processes. Another highly appreciated aspect of AFROSAI-E's support is the

¹⁰¹ PALOP is the Portuguese acronym for 'African Countries with Portuguese as Official Language'.

possibility to participate in international exchanges, which are considered an excellent learning opportunity. Furthermore, it seems that, working in a group challenges participants to perform at least as well as the others.

The Court of Auditors' president and staff mentioned several additional achievements that would not have been possible without the support of AFROSAI-E:

- The first strategic plan has been elaborated and is being implemented.
- The support provided by AFROSAI-E to the board of directors is considered as very positive, very dynamic, and with numerous highly relevant training and capacity building measures.

4.2 Challenges

As a result of legal loopholes and gaps, the TC reportedly encounters difficulties in executing some judgements, especially guilty verdicts. The president explained: *"In the face of this reality, what happens is that judgements are rarely respected, leaving managers with the idea of impunity for the irregularities they commit, as the Court can do nothing to enforce its decisions. The Court of Auditors has to be prepared to assume its responsibilities, as an external oversight body, in the huge task of fighting corruption."*

During the interviews with the president and two of the senior staff members, some of those consulted reported that it sometimes seemed that AFROSAI-E is a controlling body rather than as a membership organisation that serves the needs of its members. The partnership between AFROSAI-E and the TC was also reported to have developed rather slowly.

- Before 2017, the participation in the ICBF process was rather erratic. The TC participated for the first time in 2010, the next time in 2013 and then only from 2017 onwards.
- Before 2017, the participation of the Angolan staff in AFROSAI-E's activities was somewhat hampered by a lack of funds that did not allow the TC to pay their membership fees for several years. This obstacle, however, was reported to have been overcome.

Several interviewees complained that the manuals were written in English and that the TC had to pay for translation and adaption.

4.3 Gender mainstreaming

The TC reportedly has around 40% female staff. However, it is not clear whether support staff were included in that calculation or how many women are occupying leadership positions. Some interviewees mentioned AFROSAI-E's workshop on gender equality and highlighted that it is planned to mainstream gender issues into TC audits in future.

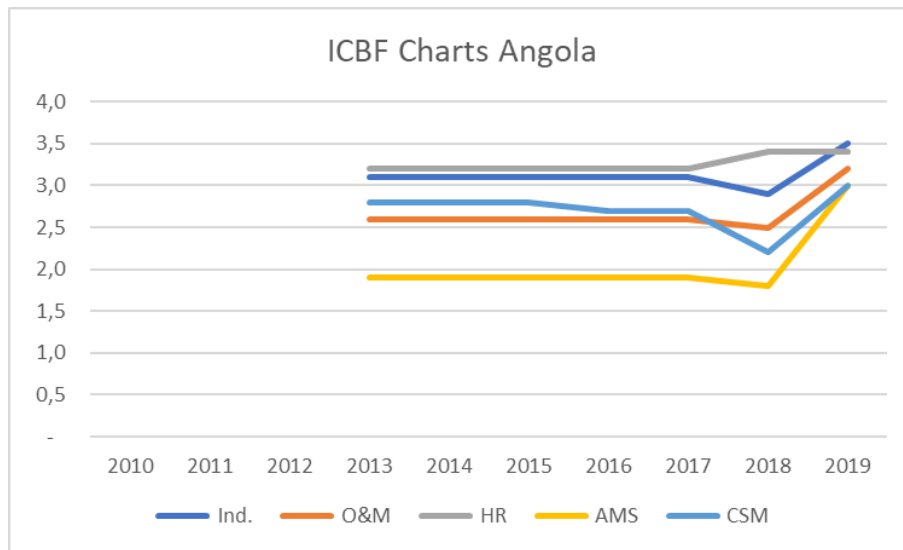
4.4 Coherence

The TC does not receive any bilateral or other financial support from Sida. Since mid 2021, it has received some support from UNDP in the context of the ProPalop Project. Apart from that, the TC is also a member of the Organisation of the Supreme Audit Institutions of the Community of the Portuguese speaking Countries. According to those consulted, the support under the programmes is complementary rather than overlapping: ProPalop courses are about norms and laws, while AFROSAI-E's are more concerned with technical issues.

4.5 Outcomes (effectiveness)

Given the fact that before 2017, Angola participated erratically in the ICBF process, not much can be drawn from the reported results under the ICBF. However, it is clear that all but one indicator, human resources, deteriorated in 2018 (the year after dos Santos left the presidency),

perhaps because of a more realistic measurement. However, all indicators then increased sharply in 2019, probably as a result of João Lorenço’s new policies.



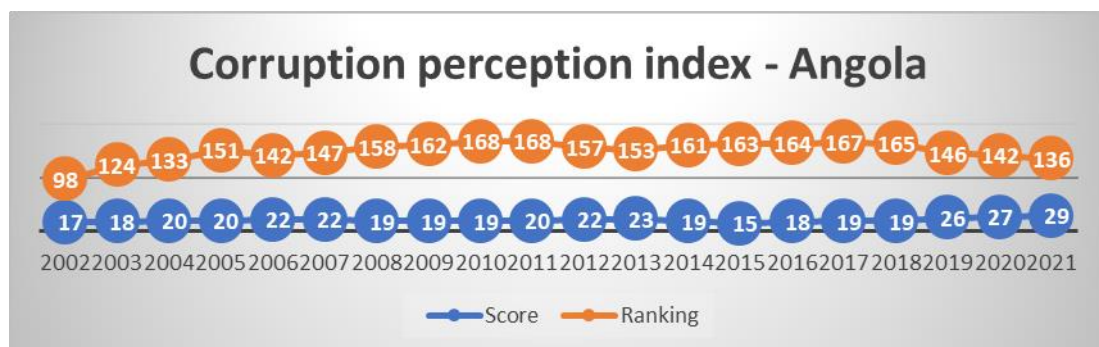
Legend: Ind = independence, O&M = Organisation and Management, HR=Human Resources, AMS= Audit Methodology and Standards, CSM = Communication and stakeholder management

4.6 Impact

As noted in the body of the evaluation report, attributing changes in governance, transparency and accountability, and ultimately levels of poverty to any one programme, organisation or development partner is virtually impossible. Nonetheless, and in line with the methodology in the Inception Report, the following text measures such changes by using various internationally recognised indicators:

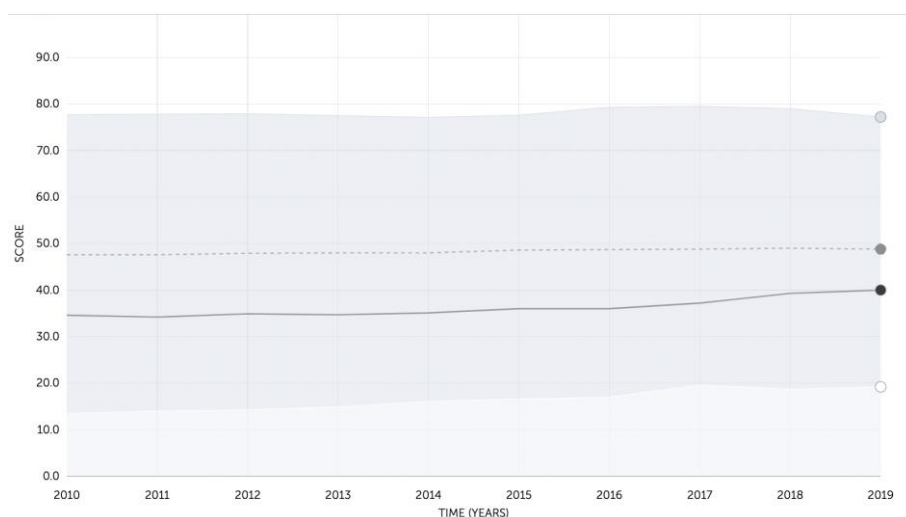
Transparency and accountability

Within the TC, there is an increasing commitment to combat corruption and increase transparency. At the national level, transparency and accountability also appears to be improving: during the last years of Eduardo dos Santos’ presidency in particular, Angola ranked among the most corrupt countries in the world with a score of 15 out of 100 in the 2015 **Transparency International Corruption Perception Index (CPI)**. Since then, Angola’s score has improved slowly but steadily from 15 in 2015 to 20 in 2021. As a result, its ranking has increased from 167th in 2017 to 136th in 2021.



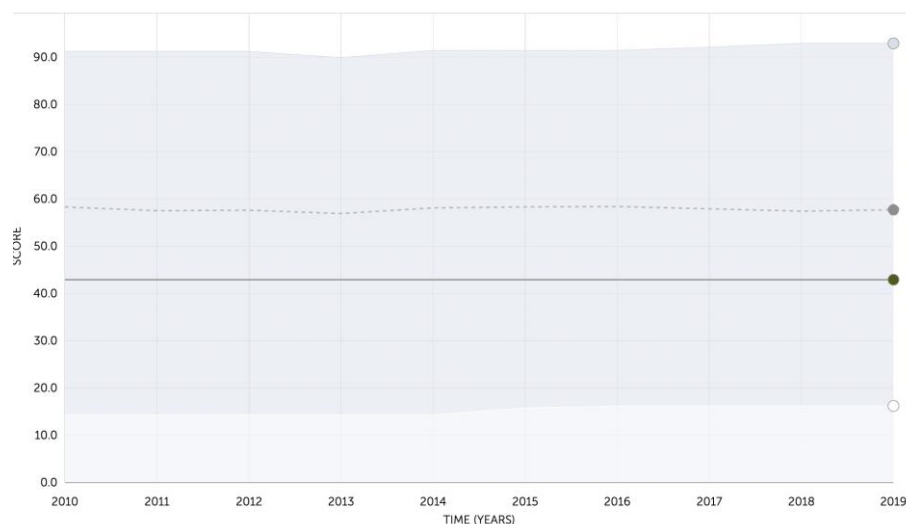
As can be seen in the **Ibrahim Index of African Governance** graphic below, Angola’s overall governance indicator also improved slightly (by 5.4 points) since 2010. No sub-indicator increased or decreased particularly during that period of time, with all beginning to improve since 2017. But despite the increase, Angola’s governance score still ranks considerably below the African average.

Figure 1: Ibrahim governance indicator for Angola¹⁰²



According to the same index, Angola’s budgetary and financial management scores remains unaltered at 42 points, considerably below the African average.

Figure 2: Budgetary and financial management Angola¹⁰³

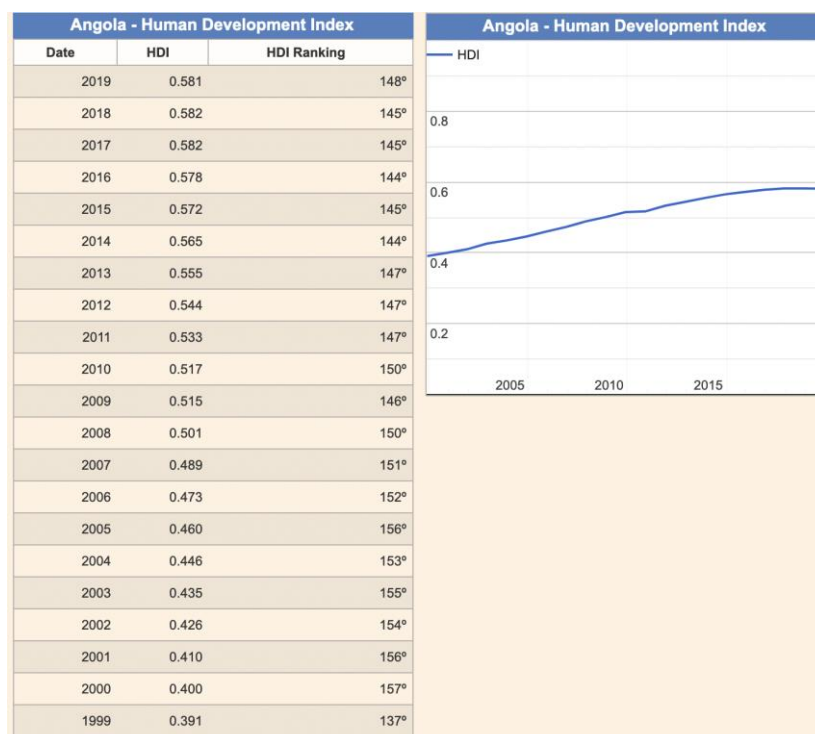


¹⁰² https://iiag.online/data.html?meas=GOVERNANCE|CITVOICE|_1&loc=AO&view=graph

¹⁰³ <https://iiag.online/data.html?meas=BudgMgmt&loc=AO&view=graph>

Improvements in overall governance do not reflect in positive changes in the Human Development Index though. Since 2016, it has remained stable, most properly because maternal and child mortality are still extremely high and take time to improve.

Figure 3: Human Development index - Angola¹⁰⁴



When seen from the perspective of the ‘revised’ level of impact in the reconstructed theory of change suggested in Section 1.3.1 of the main report, changes with regard to levels of transparency and accountability in the use of public funds remain difficult to see, with the score on the relevant IIAG indicator remaining largely the same over the period covered by the IIAG.

4.7 Sustainability

The TC has only recently been revitalised and during the initial years, its collaboration with SADCOSAI and AFROSAI-E was relatively low (intensifying after 2017). Reasons range from political will to language barriers. As a result, the TC recognises that it has a lot to catch up to comply with international standards and AFROSAI-E is perceived as the only institution that offers practical training on auditing procedures.

At the moment, the Court is advocating for constitutional amendments that would strengthen its capabilities to enforce its judgements and to be taken more seriously by public institutions and the general public. The President recognised that considerable capacity gaps remain when it comes to auditing, especially the more “advanced” modalities such as performance auditing or audits of extractive industries. To strengthen its credibility with the population and state institutions, the Court needs to be well qualified or else it will not be perceived as trustworthy.

¹⁰⁴ <https://countryeconomy.com/hdi/angola>

5 Conclusions

After being moribund for 14 years, the TC became operational again in 2001. Very little is known about the earliest years of support to the SAI, except that Angolan auditors participated in all major trainings AFROSAI-E offered but participation in the ICBF was erratic. Nonetheless, it was generally agreed by those consulted that AFROSAI-E's support contributed substantially to the re-establishment of the TC and to the self-assessed performance increase in the past ICBFs. Language barriers and different set-ups and legislation of the TC, inspired by the Portuguese model, were mentioned as main challenges. The TC has a female president judge and was reported to be committed to gender equity and introducing gender auditing in the near future. On the impact level, Angola's scores are improving since the election of the new President who seems to be committed to improve transparency and accountability in the country. Sustainability of the achieved is not yet guaranteed as relevant capacity gaps were reported and the constitution has to be amended to increase the TC's independence and thus its credibility within the wider population.

Annex 7 – Eritrea case study report

1 Context

Eritrea emerged from nearly 30 years of armed struggle for independence from Ethiopia in 1991 and its independence was formalised in a 1993 referendum. Since then, Eritrea has been a unitary one-party presidential republic, with Isaias Afwerki as president, in which national legislative and presidential elections have never been held. The country has no constitution and no parliament. After independence, Eritrea enjoyed a short period of state consolidation and development before plunging into a border war with Ethiopia that lasted from May 1998 to June 2000. Even after the formal end of the war, Eritrea experienced a tense 18-year period, described as a time of ‘no war, no peace’, in a period of international sanctions. It remained in a state of mobilisation for almost two decades under transitional political arrangements focused on national security with a suspension of traditional checks and balances. The earlier development model was eschewed in favour of greater self-reliance and a more state-led planned economy that still heavily influences the Eritrean approach to external development support and engagement with development partners. Other than UNDP, development partner support remained negligible as a result of sanctions against the country. Although the UN Security Council lifted sanctions on Eritrea, after the signature of the peace agreement with Ethiopia in 2018, the US imposed again sanctions on Eritrea as an answer to its supposed role in the year-long war in neighbouring northern Ethiopia in November 2021.

2 Data collection

In addition to a document review of all available SADCOSAI and AFROSAI-E documentation and online research (including an assessment against international indices), interviews were conducted in person in the period between January 9 and 13 with:

- The previous and actual Auditor General (both male).
- Senior staff at the OAG:
 - Director General of audit department of revenue, economy and defence (male).
 - Director of IT audit (male).
 - Director of revenue department (male).
 - Director of regional audit division (male).
 - Ex-director of audit department and part time audit trainer (male).
 - Division of human resource and administration department (female).
 - Team leader financial audit (mid-level/female).
- Director of Government accounts of the Ministry of Finance (male).
- Programme Specialist/Government Unit at UNDP (male).

3 Overview of support provided by AFROSAI-E

The Eritrean Office of the Auditor General (OAG) was established during Italian colonialism and continued functioning while under British protectorate and the auspices of the UN. After the annexure by Ethiopia in 1962, the OAG became a branch of the OAG Ethiopia and continued as such until Eritrea’s independence in 1991. The new Eritrean OAG was established in 1992. It began with only 20 staff members from the OAG in Ethiopia, the UK and Eritrea and, initially, was led by members of the armed struggle; many remain in senior positions. Since independence, the country has an itemised budget rather than budget lines for each

Ministry. Funds are distributed to the Ministries or institutions according to the most pressing needs and no budget has ever been published.

Eritrea was a member of INTOSAI's 'original' AFROSAI-E since independence and has been a member of the current AFROSAI-E since the establishment of AFROSAI-E in 2004. It has benefited from general training and other support including financial, regularity, compliance, performance auditing, IT auditing, and management training. Members have also acted as co-trainers in capacity building initiatives for other SAIs, of which the OAG is particularly proud. Members of the OAG have also participated in online training, although this poses severe challenges to the internet in the SAI.

4 Findings

4.1 Main successes

According to all interviewees, many of whom have been with the OAG since its establishment, the original AFROSAI-E were crucial in setting up the SAI after the war of independence and then again after the war against Ethiopia.

Interviewees emphasised how important AFROSAI-E was to (1) introducing international standards into the country and (2) contributing to the constant performance updates of the auditors. According to those consulted, the capacity as well as the quantity of audits has substantially improved. Apart from the audit manuals, the SAI has put in place a communication policy, change management policy, reporting guideline, gender policies and audit follow-up guidelines.

Before 2019, performance reports were not shared externally because their only objective was to inform management and not external parties. The 2019 Annual Performance Report was the first on the OAG's own performance. Prepared in Tigrigna, the local language, the report was shared with the Office of the President, the Ministries of Finance, National Development and Foreign Affairs. The English version of the report was sent to AFROSAI-E, IDI and UNDP.

In 2007, the OAG was one of the first SAIs to participate in the AFROSAI-E Strategic Planning Workshop and produced its first strategic plan for 2007 to 2011. The strategic plan lapsed in 2012 but during phase 1 of the Accelerated Peer-Support Partnership (PAP-APP) programme, Eritrea developed a new strategic plan for the period between 2019 – 2023. Based on the plan, a funding proposal was developed and submitted to the African Development Bank. However, funds have not yet been received.

With very little foreign support provided to Eritrea, the OAG is one of the few institutions that receives constant, high-quality training. However, the Ministries they audit do not receive the same support and often have very little understanding of how to present their data and keep their records. Consequently, the staff of the OAG has had to build the capacities of the personnel of the Ministries and parastatals they audit.

All interviewees mentioned that the trainings were an integral part of their improved performance. However, another decisive aspect was the interaction with auditors from the region, which provides an opportunity to exchange experiences and sometimes even manuals, learn how other SAIs overcame or solved problems, and/or to see their own work from another

perspective.¹⁰⁵ E-learning in comparison, was considered more cost-effective but not as useful as in-person training as the exchange with other colleagues was missing. The difficulties with e-learning are even more serious given limited internet connectivity in Eritrea.

4.2 Challenges

According to all interviewees, the biggest challenge for the SAI is the shortage of qualified human resources and the current number and quality of auditors in the OAG is reportedly not sufficient to carry out the existing workload and for the OAG to discharge its mandate. The reasons for capacity challenges, among others include:

- Lack of independence to hire staff as the decision of staff hiring is the responsibility of the Civil Service Administration.
- Salary scales which are not competitive makes hiring and retaining qualified people difficult.

Despite the peace agreement with Ethiopia, certain areas of the country - especially the border zones - are not accessible to civilians. As a result, the auditors cannot work in these areas but are limited mainly to the bigger cities and the capital.

4.3 Coherence

Eritrea has very specific laws and regulations that determine donor management and coordination procedures. The Ministry of National Development is the sole authority to approach donors, sign bilateral cooperation and approve financial supports. For this reason, donor coordination through a formally established group, coordinated by the OAG, is not possible as it would be against government regulations. In any event, apart from support from UNDP and AFROSAI-E and IDI, the OAG does not receive any other funding. Coordination of the activities financed by UNDP and AFROSAI-E is done informally by the OAG.\

4.4 Gender mainstreaming

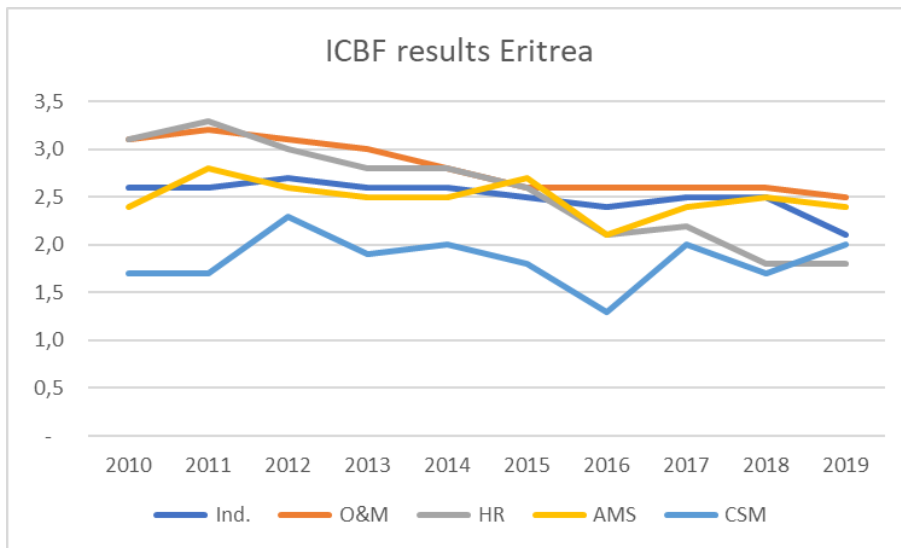
Gender equity and an increasing number of female auditors is an explicit concern of the AG and the senior staff, and gender equality is well integrated in the 2017-23 strategic plan. AFROSAI-E have also provided significant support since 2020 to develop and implement a gender equality strategy and policy. However, few women are working in the higher ranks mainly as a result of the incompatibility between child rearing and work and the fact that government employees cannot afford child carers on the salaries they receive. Since the AG cannot increase salaries, staff of the OAG came up with the idea to offer childcare for babies from the age of six months onward to all mothers in the office and if space allows the building. In addition, a decision to increase the maternal leave to six months to allow the mothers to stay longer with their babies is expected during the next couple of weeks. At the time of the visit, the nursery was already established with cots and toys in place, waiting to be opened formally.

4.5 Outcomes (effectiveness)

ICBF results: During the past decade, Eritrea's ranking in the ICBF decreased in many aspects. As illustrated in the graph below, "Audit Methodology and Standards" has fluctuated,

¹⁰⁵ One interviewee explained that the in-person meetings is what differentiates AFROSAI-E from bilateral support: *Any SAI can have bilateral development with partners but when you have a group like AFROSAI-E it gives you a platform where members exchange their experiences. They learn from each other and work to standardize the way audits are being conducted. It should continue that route and still provide the forum that 23 countries come together and develop on their capacities based on their shared experiences.*

but the 2019 score was identical to that from 2010. Communication and stakeholder management has also various buy has improved slightly over the years:



Legend: Ind = independence, O&M = Organisation and Management, HR=Human Resources, AMS= Audit Methodology and Standards, CSM = Communication and stakeholder management

4.6 Impact

As noted in the body of the evaluation report, attributing changes in governance, transparency and accountability, and ultimately levels of poverty to any one programme, organisation or development partner is virtually impossible. Nonetheless, and in line with the methodology in the Inception Report, the following text measures such changes by using various internationally recognised indicators. The lack of political change contributes to Eritrea's constant low rating on "overall governance" on the **Ibrahim Index of African Governance (IIAG)** - Figure 1.¹⁰⁶

Figure 4: IAAG governance indicator for Eritrea¹⁰⁷

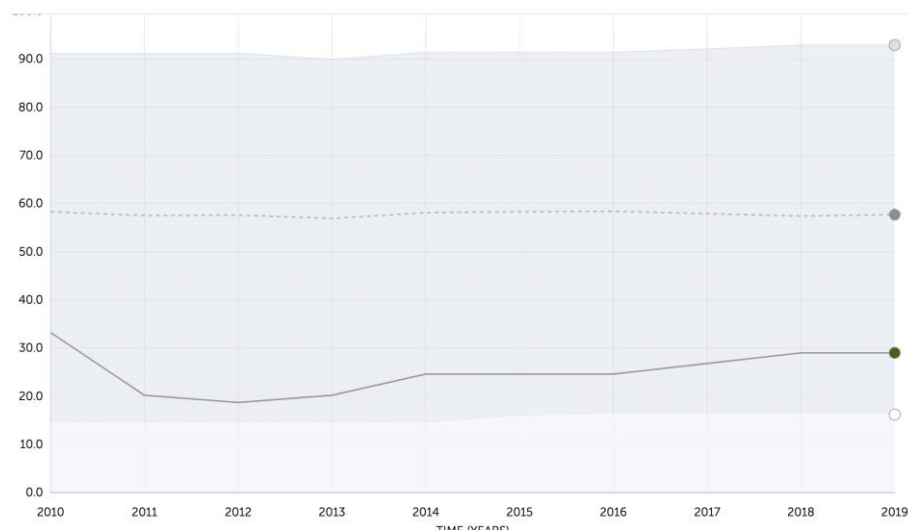


¹⁰⁶ The **Ibrahim Index of African Governance** measures a wide range of governance-related indicators. The "overall governance" indicator aggregates data from the areas of "rule of law", "participation rights and inclusion", "foundations for economic opportunities", "human development" and "public perception of overall governance".

¹⁰⁷ <https://iiag.online/data.html?meas=GOVERNANCE&loc=ER&view=graph>

According to the same index, Eritrea is also performing less well than other sub-Saharan countries in the area of budgetary and financial management and its latest score has decreased by 4.2 from 2010. It reached its lowest score in 2011 and has recovered slowly but steadily since then (Figure 2).

Figure 5: Budgetary and financial management Eritrea¹⁰⁸



According to the UNDP **Human Development Index (HDI)**, Eritrea's score has remained relatively constant since 2010 although its rank compared to other countries has declined.

Figure 6: Human Development index - Eritrea¹⁰⁹

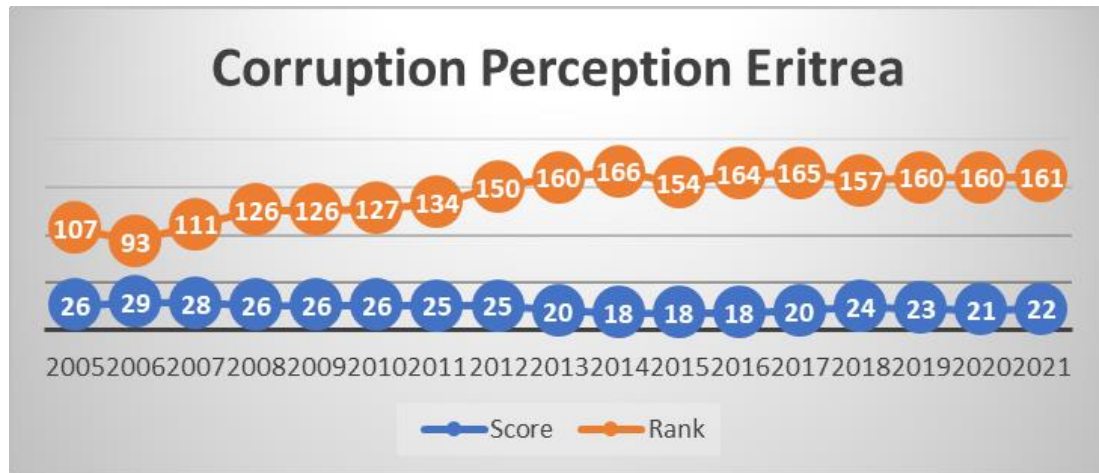


¹⁰⁸ <https://iiag.online/data.html?meas=BudgMgmt&loc=ER&view=graph>

¹⁰⁹ <https://countryeconomy.com/hdi/eritrea>

According to **Transparency International Corruption Perception Index** (Figure 4), perceptions of corruption are high and declining over time.

Figure 7: Corruption Perception Index – Eritrea



When seen from the perspective of the ‘revised’ level of impact in the reconstructed theory of change suggested in Section 1.3.1 of the main report, changes with regard to levels of transparency and accountability in the use of public funds does appear to have improved, with slow but steady recovery since 2011.

4.7 Sustainability

Although manuals and training provided by AFROSAI-E can be expected to contribute to sustainability of benefits if AFROSAI-E were to come to an end, the members of the SAI were concerned that the SAI receives virtually no other support and would remain stuck at its current level (at best). The SAI is one of the weaker members of AFROSAI-E (as reflected by its inclusion in the PAP-APP programme) and does not expect that it could continue to improve without AFROSAI-E support.

5 Conclusion

The Eritrean OAG has been member of AFROSAI-E since the merger of SADCOSAI and the original AFROSAI-E. Respondents were unanimous that AFROSAI-E was essential for introducing international audit standards to Eritrea and keeping the OAG updated with the latest developments. As a result of sanctions and its own development policies, Eritrea has very few development partners and, when it comes to auditing public finances, AFROSAI-E is the only partner. The main challenges are related to insufficient funds to hire more staff or purchase more modern equipment. The AG and staff are highly committed to increase the number of female auditors; at the time of the visit, they were preparing the inauguration of a day-care centre in the office of the OAG to enable mothers to come to work. Over the past decade, scores on some international indicators are decreasing, mainly because of the political (independence) and financial (human resources) situation, and sustainability of benefits would be difficult without ongoing AFROSAI-E support.

Annex 8 – Mozambique case study report

1 Context

Mozambique achieved independence in 1975 after a protracted armed struggle for independence. In 1997, a civil war between the Frente de Libertação de Moçambique (FRELIMO) and the Resistência Nacional Moçambicana (RENAMO) erupted that only ended in 1992. Inspired by the Soviet model, FRELIMO tried to modernise the country by establishing a highly centralised administration. At the beginning of the 1980s, the country's economic situation was already showing alarming signs, and after 1984, Mozambique entered a debt crisis phase and lost its creditworthiness on the international markets. Under pressure from various internal and external actors, FRELIMO redefined its foreign policy and started its "turn towards the West". However, to receive food aid, cooperation partners demanded certain concessions from the Government to join the World Bank and IMF and the acceptance of the structural readjustment package of the Bretton Woods institutions. As a result of the structural readjustment package, foreign aid took a leap forward; since 1990, Mozambique received a considerable part of up to 50% of its State Budget as direct aid from various donor countries and institutions.

In 2013, bankers in Europe, businesspeople in the Middle East, and senior politicians and public servants in Mozambique conspired to organise a USD 2 billion loan to Mozambique – 12% of GDP of one of the poorest countries in the world. The loan was kept hidden and, other than bribes, none of the money went to Mozambique. Although a part of the debt became public knowledge in 2013, the majority remained hidden until April 2016. When it became public, all major donors ended their support, which put the country into financial meltdown that continues to have a negative impact on key sectors of the state, especially health and education, as well as on poverty levels.

Although first mentioned in the history of administrative justice in Mozambique in 1869, the 1975 Constitution (as amended in 1978) does not formally mention the **Tribunal Administrativo** (TA). While it was not extinguished by the Constitution, the TA was considered an unnecessary control mechanism of the Portuguese colonisers and was only formally re-established under the 1992 Constitution. The Constitution gives the TA the power to control the legality of administrative acts and to oversee the legality of public expenditure. The TA is also expected to exercise tax and customs jurisdiction on a single or second instance. The 2004 Constitution reaffirms the existence of the Tribunal and its competencies in the Mozambican legal system.

2 Data Collection

In addition to a document review of all available SADCOSAI and AFROSAI-E documentation and online research (including an assessment against international indices), interviews were conducted (mainly in person) between January 25 and February 4 with:

- Senior staff of the Tribunal Administrativo (TA)
 - Judge (Juiz-Conselheiro) (male).
 - Head of the General Secretariate (Secretária-Gera) (female).

- Advisor to the President of the TA (Assessor do Presidente) (male).
- Director of the Accounts and Audit Department (Contador Geral da Contadoria de Contas e Auditoria) (male).
- Head of the visa department (1st sub-section), previously working in the second section (male).
- Deputy Director of the State Budget Department (Contadoria da Conta Geral do Estado) (male).
- Head of the department for strategic management (Chefe de Departamento de Gestão Estratégica) (female).
- Three (ex)-representatives of donor organisations, Sida, now retired but responsible for coordinating the support to the TA since 2002, GIZ and EU (2 male and 1 female).
- Deputy head of the Treasury at the Ministry of Economy and Finance (male).

3 Overview of support provided by SADCOSAI and AFROSAI-E

Sida was the first development partner to support the TA, starting in 1997/8. Its bilateral support continues until 2022 and has gone through three phases.

1. Sida funds were initially channelled through the World Bank (WB), which was supporting the Mozambican Government in restructuring its financial sector. The WB's official partner was the Ministry of Finance, which was the official member of SADCOSAI.
2. From 2001, Sida funded RRV to implement the Pro-Audit project. RRV and the Portuguese Court of Auditors provided technical assistance through short and long-term advisors and RRV also financed the purchase of equipment.
3. When the Pro-Audit project came to an end, Sida negotiated with other donors to coordinate and bundle their support into a common fund to support the implementation of the TA's strategic plans. Initially, the contributing parties were Sweden, the Netherlands, Finland, Ireland, and the WB. The EU also participated in the fund's meetings and coordinated the support, but was not able to contribute directly into the fund under its internal rules. This mechanism was still functioning, with changing participants, as of March 2022.

The TA has benefitted from all types of training provided by SADCOSAI and AFROSAI-E, both in regional programmes and in-house - including financial, regularity, compliance, performance and IT auditing as well as management training. Members of the TA have also participated in quality assurance visits in other countries and some members have also acted as co-trainers in capacity building initiatives. More recently, and in cooperation with GIZ, the TA has benefited from training in auditing extractive industry and major public works such as road construction. The TA is now one of the few SAIs in Africa that has the capability to analyse the quality of the construction material. Also in cooperation with GIZ, the TA piloted a tool to measure / audit the achievements of the Sustainable Development Goals. Related reports have been submitted three times to Parliament. In 2018, the Secretariat supported Mozambique with their professionalisation efforts by supporting the TA to establish an internal certification programme. More recently, auditors have participated in online trainings and auditing as a result of COVID-19.

4 Findings

4.1 Main successes

For 20 to 25 years, the TA was not functioning, and public accounts were not audited. Since joining AFROSAI-E, AFROSAI-E have played a decisive role in re-establishing the TA and building its institutional capacity - including training in several audit specialities as well as participation the management and leadership development programmes. As a result of the

internal certification programme supported by AFROSAI-E, the TA is now training new auditors internally.

The common fund established by Sida, the Netherlands, Germany and Finland in was highly appreciated by the TA as well as by other development partners. According to its Corporate Plan 2022 – 2025, the Common Fund and its coordination mechanisms with partners have been very important in dialogue, alignment and integration with partners and obtaining financial and technical support with the corporate plan being the centrepiece (Tribunal Administrativo, 2022). Another highly appreciated aspect of AFROSAI-E's support is the possibility to participate in international exchanges.

4.2 Challenges

Since its independence, Mozambique has been ruled by one party, FRELIMO. As a result:

- The President of the TA is a political appointment and not a judge from within the TA.
- Although the TA has the power to impose fines, it is up to other institutions to collect the fines, which rarely happens.
- Recommendations have rarely been implemented. This attitude has led to frustration amongst younger staff, many of whom accepted lower wages in the public sector to be able to contribute to changes in their country.

AFROSAI-E was set up as an organisation to support English-speaking SAIs, with Angola and Mozambique included mainly because they were already members of one of AFROSAI-E's predecessors - SADCOSAI. Although language barriers were mentioned less frequently during the current case study than in the 2018 evaluation, both Mozambique and Angola established audit systems after independence that inherited features from the colonial systems. In practice, this means that the ICBF and other materials are tailored to English-speaking SAIs and do not take into consideration the Portuguese system.

AFROSAI-E supported all SAIs with distant audit mechanisms and software, partially in response to COVID-19. However, this tool was of limited use for the TA because of limited internet connection and computer literacy in the provinces and districts. As a result, many audits outside the capital had to be postponed until travel restrictions were eased.

As with most African SAIs, the TA faces high attrition rates. Once auditors are trained, they tend to leave the institution and move to the private sector where salaries are higher. To retain staff and to benefit from their exposure to new professional challenges, the TA encourages auditors to leave the TA for a certain period of time and then come back. While many of them return, some prefer to leave for good.

4.3 Gender mainstreaming

The TA is very proud that it has achieved near gender-equality among its staff. The current president is female and they have about 50% of female staff among the lower and mid-level staff. The higher ranks are still male dominated though as it takes time for women to climb the corporate ladder. In addition, the TA plans to mainstream “gender” into its audits.

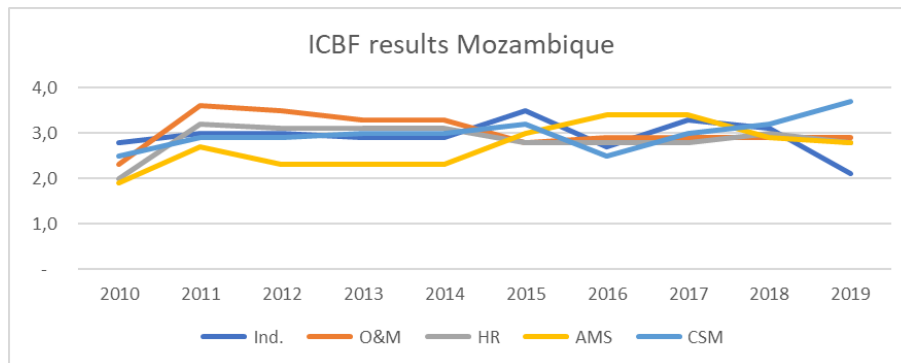
4.4 Coherence

As mentioned above, the TA has received various types of support from Sida over the years - first channelled through the WB, then under the twinning arrangement with RRV / SNAO and, since 2007, through the common fund. The latter mechanism allows the TA to decide directly which capacity building activities are the most relevant for it, in coordination with AFROSAI-E (with which staff reported communicating on a weekly basis).

With all communication going directly through the TA, the Swedish Embassy in Mozambique is not involved with AFROSAI-E. It does however coordinate the common fund and is informed about the capacity building activities and other services used by the TA. Given this implementation arrangement, cooperation with the Swedish embassy in Addis Ababa in relation to AFROSAI-E was nearly not existent.

4.5 Outcomes (effectiveness)

As illustrated in the graph below, there have been fluctuations in results under the ICBF in the past decade, with many of the indicators improving quickly and then declining again. Although the ICBF self-assessments generally change after training and quality assurance visits by the Secretariat, declining scores are also probably linked to the deteriorating political climate in the country, where the ruling party has tightened its grip on all public institutions.

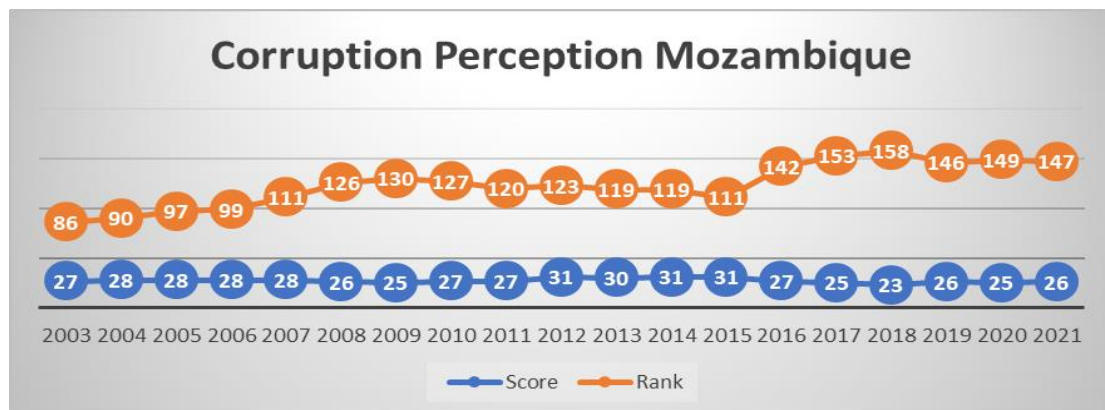


Legend: Ind = independence, O&M = Organisation and Management, HR=Human Resources, AMS= Audit Methodology and Standards, CSM = Communication and stakeholder management

4.6 Impact

As noted in the body of the evaluation report, attributing changes in governance, transparency and accountability, and ultimately levels of poverty to any one programme, organisation or development partner is virtually impossible. Nonetheless, and in line with the methodology in the Inception Report, the following text measures such changes by using various internationally recognised indicators:

Between 2003, when it was first measured in Mozambique and 2015, Mozambique's score on the **Transparency International Corruption Perception Index** improved slowly but steadily from 27 points to 31 points, while its ranking improved from 130th to 111th. In the years following the discovery of the hidden debts, the score decreased to its lowest level ever, 23 points, and it had the worst ranking ever, occupying the 158th place among 180 countries.



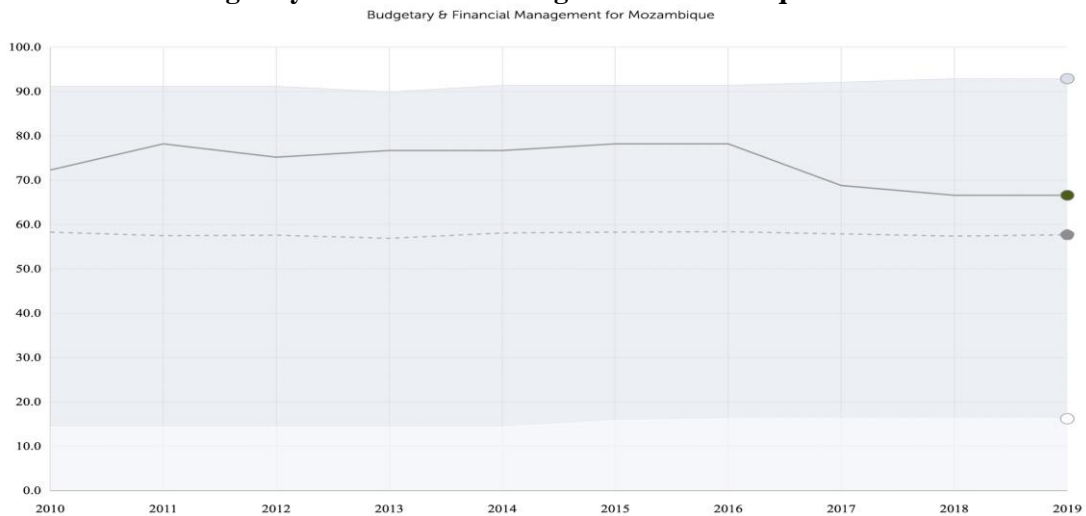
As can be seen in the **Ibrahim Index of African Governance (IIAG)** graphic below, the overall governance indicator in Mozambique decreased slightly since 2010 despite the hidden debts, mainly because the sub-indicators of “foundation for economic opportunity” increased by 5.4 points, balancing the decreasing scores in “participation rights and inclusion” and “security and rule of law”.

IIAG governance indicator for Mozambique¹¹⁰



According to the same index, Mozambique performs slightly better than other African countries in the area of budgetary and financial management. Between 2011 and 2016, its score increased slowly and steadily until the hidden debts were discovered in 2016, whereafter its ranking decreased sharply and has continued to decrease ever since.

IAAG Index: Budgetary and financial management Mozambique¹¹¹



Over the past 30 years, although Mozambique’s **Human Development Index** score has been increasing, its ranking has decreased and Mozambique remains among the 10 least developed countries in the world.

¹¹⁰ <https://iiag.online/data.html?meas=GOVERNANCE&loc=MZ&view=graph>

¹¹¹ <https://iiag.online/data.html?meas=BudgMgmt&loc=MZ&view=graph>

When seen from the perspective of the ‘revised’ level of impact in the reconstructed theory of change suggested in Section 1.3.1 of the main report, there is clearly a massive decline in the relevant IIAG indicator following the massive corruption scandal, which is largely beyond the control of either AFROSAI-E or the SAI (given that it occurred at the ‘international level’ rather than in any particular department). Although not directly linked to either the impact level in the AFROSAI-E strategic plan or the revised version included in the reconstructed theory of change, it should be noted that transparency within the TA itself was reported to have improved as they are the only court that receives external auditors.

4.7 Sustainability

All of those consulted agreed that the TA has the basic skills to perform standard audits at a satisfactory level; mechanisms are in place, manuals are printed, and an inhouse-training for new auditors would all continue without AFROSAI-E’s support. However, if the support were to come to an end, the TA would lack international exposure and the possibility to learn with and from their colleagues in other countries. The TA would also lose its close links to INTOSAI, which would mean it would no longer be up-to-date with the latest developments in auditing of public finances. Many interviewees mentioned that the world is changing fast and the TA already has problems with keeping up with the changes.

5 Conclusion

Sida’s support to Mozambique, bilateral as well as through AFROSAI-E, was considered crucial for the re-establishment of the TA in the country and its staff’s current capabilities, especially as the concept of auditing was broadly rejected after being stigmatised as a “colonial control mechanism”. Challenges remain though when it comes to the infrequent implementation of recommendations and collection of fines, language barriers, and incompatibilities of Portuguese inspired tribunals with the English-speaking SAIs. Development partners as well as staff of the TA appreciated Sida’s establishment of a common fund that bundles all support and is administered by the TA itself, according to their strategic plan. About 50% of the staff are female, although still mainly in the lower- to mid-level ranks. Since the discovery of the hidden debts in 2016, all international indicators are deteriorating. The general decrease of transparency and accountability is also reflected in the decline of some ICBF scores, especially independence which has fallen 1.4 points between 2015 and 2019.

Annex 9 – Somalia case study report

1 Country context

Somalia has faced significant challenges over more than 30 years that in turn complicate the work of the OAG. Somalia achieved independence in 1960 when the northern, southern and ‘intermediary’ territory united to form the Somali Republic. However, long-standing internal regional and clan related divisions - including sporadic conflicts with neighbouring states, the breakaway of Somaliland (which declared independence from Somalia in 1991, although no foreign power recognises it), a more than 30-year civil war that started in the late 1980s, and an ongoing and protracted insurrection by Al-Shabaab that started in 2007 - have created a significant challenge to long-term development. The country faced long periods with no official or functional national government in place until the Federal Government of Somalia was established in 2012 as the first permanent government of the country since the start of the civil war. Since then, Somalia has seen progress in terms of state building with the emergence of a federal structure with the five Federal Member States excluding self-declared independent Somaliland. The 2016/17 electoral process, based on “a clan-based electoral college”, culminated in February 2017 with a new President and Federal Government of Somalia being put in place. Elections for the Senate were held in November 2021 but Parliamentary elections, also scheduled for 2021, were delayed until 15 March 2022.

2 Data collection

In addition to a document review of all available SADCOSAI and AFROSAI-E documentation and online research (including an assessment against international indices), and given challenges related to travel to Somalia, remote interviews were held during December 2021 and January 2022 with:

- The Auditor-General (AG) (male).
- Director and Deputy Director of the OAG Planning and Performance Department (one male, one female).
- Director and Financial Assistant of the OAG Treasury Department (both male).
- Deputy Director of the OAG Central Government Audit Department (male).
- Senior Manager of the INTOSAI Development Initiative (IDI) (male).
- Programme Manager, Economic Governance, of the European Union (EU) Delegation to Somalia (male).
- Team Leader and a senior expert of the technical assistance team appointed by the EU to implement the EU budget support to Somalia (both male).

Given challenges created by the COVID-19 pandemic (and particularly the arrival of the Omicron variant in November 2021) as well as the security situation in Somalia, all interviews were held via videoconference facilities. The OAG only joined AFROSAI-E in 2015 and no

interviews were thus held with previous staff. It was also unfortunately not possible to secure an interview with the Accountant-General.¹¹²

3 Overview of support provided by AFROSAI-E

Although the Somalia Office of the Auditor-General (OAG) was established in the 1960s, it only joined AFROSAI-E in 2015 (after applying for membership even though it is not technically an ‘English-speaking’ country¹¹³). Given the ongoing levels of insecurity within the country, it is not possible for AFROSAI-E to provide training or in-country support to the OAG and members of the OAG usually attend regional training with others. According to some of those consulted, the OAG had a weak legislative framework, limited capacity, and was largely dysfunctional under the previous AG. Support to the OAG from when it joined in 2015 until the appointment of the current AG in 2017 was relatively general in nature, including participation of members in regional training programmes and remote on-site support.

Since 2017, AFROSAI-E has been in a partnership with IDI to support the OAG under a cooperation agreement between the OAG, AFROSAI-E and IDI (funded by the Norwegian Government in the amount of 5.1m Norwegian Krone, but also supported at least partially by Sida’s core support to AFROSAI-E).¹¹⁴ The original project was aligned to support the OAG’s 2017-20 strategic plan and particularly the following goals of the plan:

- Goal 1: Timely, relevant and high-quality audit reports in line with international standards.
- Goal 2: Strengthening internal governance for efficient and effective Audit Services.
- Goal 6: Amendment of the old legal framework.

During project implementation, this support was broadened to also include the other strategic goals of the OAG relating to communication, human resource management and IT infrastructure.¹¹⁵ A second phase of the cooperation agreement was entered into in 2021 in support of the OAG’s 2021-2022 strategic plan and runs until end 2022. The overall objective of the Peer-support Project Phase 2 is to ‘enable the OAG to successfully implement the strategic priorities in the period 2021-22’.¹¹⁶ Support since 2017 has included support to review its legislation, develop the OAG’s human resources institutional capacity, participation under the AFROSAI-E Management Development Programme, and other technical assistance and training. During 2021, the OAG was also supported to develop an Induction Programme and HR Policy and to develop its Training and Professional Development Programme, and the AG was a participant in the ‘Strengthfinder’ onboarding and leadership development programme for ‘new’ AGs (which was highly appreciated by him). AFROSAI-E have also supported the

¹¹² The Account-General declined an interview during December 2021 since she was too busy, but did not respond to numerous requests for a meeting in January 2022.

¹¹³ The official languages of Somalia are Somali and Arabic. The OAG is also a member of AFROSAI, ARABOSAI and INTOSAI.

¹¹⁴ Although similar to the memoranda of understanding with other SAs, this particular agreement is somewhat more comprehensive than the typical memoranda and includes measurable results and indicators.

¹¹⁵ Evaluation of the Support to the SAI of Somalia, Final Report, IDI, February 2021.

¹¹⁶ Cooperation Agreement, OAGS Peer-Support Project Phase 2 - 2021-2022. The OAG’s 2021-22 strategic plan has the following goals:

- Goal 1: Timely, relevant and high-quality audit reports in line with international standards.
- Goal 2: Strengthening Internal Governance for Efficient and Effective Audit Services.
- Goal 3: Strengthen external communication and stakeholder relations to ensure audit recommendations are implemented and reports have an impact on governance and accountability.
- Goal 4: Well qualified and professional staff and management.
- Goal 5: Sufficient infrastructure and ICT capacity for efficient operations.
- Goal 6: Amend the old legal framework the OAG currently operates under.

OAG to customise and implement the Financial Audit Manual and Compliance Audit Manual, which have been translated into Somali by the OAG using its own resources and with some assistance from the European Union. Some support has also been provided to Information System Audits, peer learning, and to reviewing the OAG's communication strategy and, in 2021, the OAG was assisted by AFROSAI-E to conduct an audit of COVID-19 funds.

4 Findings

4.1 Main successes

Despite only joining AFROSAI-E in 2015, the SAI was reported to have made significant progress since then - both attributed to the appointment of the current AG in 2017 and, by the AG himself and others, to the support provided by AFROSAI-E. The support from AFROSAI-E has also helped to ensure that the international standards are followed (which was not the case prior to the appointment of the current AG). The Somali SAI is also a member of both IDI's AFROSAI and AROBOSAI, and IDI also provide support to the SAI. Attributing successes solely to AFROSAI-E is thus difficult, but its value was evident in consultations with members of the SAI who were greatly appreciative of AFROSAI-E's support while the AG rated it higher than any of the support provided by others.

4.2 Challenges

The Somalia AG reportedly faced significant challenges in 2015 (the year it joined AFROSAI-E), including a weak legal framework, weak or dysfunctional leadership, a severe lack of professional staff, limited equipment and access to the internet, very little transparency, outdated methodology, limited digital processes, and no audits undertaken. Although the situation has improved significantly with the appointment of the current AG in 2017 (as confirmed by all external stakeholders), Somalia is also one of the most complex (and dangerous) countries in which to live and work, which also obviously impedes the ability of the SAI to conduct audits in some areas from time to time. Given the security situation, AFROSAI-E staff are not able to visit the OAG and on-site training is not possible, which means that the SAI has to rely on online training or participation in regional training workshops.

4.3 Gender mainstreaming

Although the AG reported that the Office was highly gender imbalanced prior to his arrival, he has prioritised gender equality and taken steps to address this (for example, by including the progressive increase in women in the SAI's human resources policy, developed with AFROSAI-E support). Following his arrival, women now constitute 30% of staff and 32% of management of the SAI (seven out of 22 management level staff).

4.4 Coherence and coordination

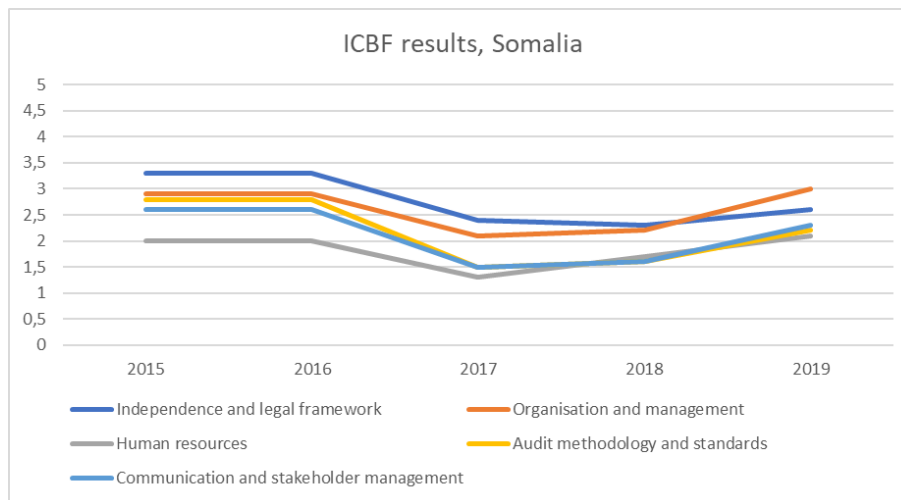
The OAG does not receive any bilateral support from Sida, although it was supported under the World Bank Multi-Partner Fund - to which Sida contributes - that ran from 2018-2021. The Fund essentially supports Government's public finance management needs and has included some support to the OAG including technical assistance, information technology equipment, vehicles and funds to maintain their building. The support provided by AFROSAI-E was reported to be coherent and complementary with the World Bank programming and no overlaps were reported. As noted by the AG, if support is provided to buildings without building human capital it will have no value, and *vice versa*.

The European Union (EU) provides support to the OAG in the context of a broader budget support programme since 2018.¹¹⁷ Although budget support has been on hold since 2020 because of the political context, technical assistance to the OAG continues (provided by consultants working with the OAG and with regular deployments to Mogadishu of four to five weeks at a time). The support was intended to end in 2020 but was extended to mid-2022 because of COVID-19 and is expected to be further extended until end 2022. Formal coordination is left to the AG (supported by IDI), but the technical assistants are essentially embedded within the OAG to assist the OAG to implement any aspect of its strategic plan and are thus able to coordinate their support with that provided by AFROSAI-E, IDI and others. The EU experts have also reportedly cooperated closely with AFROSAI-E when it comes to the professional development programme and have attended and participated in AFROSAI-E training in the region or online.

Although relatively few development partners (DPs) currently support the OAG, it was reported that a number are showing interest in this regard and the need for coordination is expected to increase (not least to ensure that the OAG is not funded to do things where its capacity is still being built). IDI and AFROSAI-E have worked to establish coordination mechanisms with consultants and DPs under the OAG's strategic plan and also convene bi-annual meetings for all DPs for the OAG to present its reports and share the challenges it faces. In addition to coordinating their work under a cooperation agreement, AFROSAI-E and IDI also meet regularly on the implementation of the professionalisation project within the OAG.

4.5 Outcomes (effectiveness)

Taking into account the over-reporting in the initial years when the OAG were less familiar with the ICBF, progress according to the ICBF is impressive since the appointment of the current AG in 2017:



As illustrated in the graph:

- There is an increase in independence and legal framework now that new legislation has been developed (even though it is yet to be implemented).¹¹⁸

¹¹⁷ The EU often includes complimentary measures to increase levels of public finance management in any country where budget support is provided to boost fiduciary risk mitigation.

¹¹⁸ The new Act has been developed (mainly as a result of IDI's support) and passed by Parliament but has yet to be signed into law by the President.

- There is a marked improvement in organisation and management, almost certainly linked to the support provided by AFROSAI-E and IDI.
- Human resources have steadily improved.
- Audit methodology and standards show an increase since 2017, unquestionably linked to the support from AFROSAI-E and IDI.
- Results in relation to ‘communication and stakeholder management’ also show an upward trend since 2017.

The results reflected in the ICBF self-assessments - and the role of AFROSAI-E in bringing about improvements - were widely supported during consultations. The current AG was widely reported to be significantly more dynamic and determined to develop the OAG than his predecessor and Somalia are now reported to be one of the more active SAIs in the region. Progress was noted particularly in the areas of professional development, stakeholder engagement, management development training, and the adoption of the AFROSAI-E A-SEAT electronic audit support tool (even though the full roll out is yet to be completed).

Although legislation is yet to be finalised that would increase independence (currently, the appointment and removal of the AG is left to the President and Executive), a high level of *de facto* independence was reported. The OAG is able to operate without Executive or political interference, able to obtain the evidence it needs to conduct audits (including on sensitive issues), and to report freely on its findings. According to those consulted, forensic audits conducted by the OAG have even led to a number of people being imprisoned. And while its budget is still under the control of the Ministry of Finance, the budget is reportedly sufficient at present (although limited by the economic situation in the country) and the OAG has been able to increase its staffing complement significantly in recent years.

Admittedly starting from a low base when the current AG was appointed, most of those consulted viewed the current OAG as a major success story, with success largely reported to be a result of the collaboration between AFROSAI-E and IDI. The support is aligned with the OAG’s strategic plan and based on incremental growth where training is provided only to those areas where the OAG has sufficient capacity. Some challenges remain of course given the fact that the organisation was largely dysfunctional before the appointment of the current AG - for example, while progress has been made in publicising audits via press releases, a conference and sharing findings via social media, television and radio, there is as yet no direct engagement with Parliament.¹¹⁹ Challenges also exist when it comes to the quality of financial record-keeping amongst those the OAG has to audit, changing legislation related to auditees, and the complex situation created by high levels of instability in the country. There is also limited interaction with and engagement by Parliament (although there are hopes that that will change after a new Parliament is constituted after the elections that were delayed in 2021).

The support provided by AFROSAI-E (and IDI) was highly regarded by the AG and OAG staff. The OAG in particular welcomed the quality of training, manuals, and opportunities created to learn from others during Governing Board meetings and Thematic Updates.¹²⁰ Support from AFROSAI-E has also assisted the OAG to develop its own information

¹¹⁹ There is no Public Accounts Committee in Somalia, but the OAG does engage with the Budget and Finance Committee. The understanding of their role amongst Committee members was reported by many of those consulted to be very low.

¹²⁰ The Somali AG is currently a member of the Capacity Building Sub-Committee and will assume the Chair in 2022.

technology, human resource management, and communications strategies and policies. The human resource management policy in particular has been influenced by AFROSAI-E's focus on gender equality and now includes a provision aimed at increasing the percentage of women employees (which has increased significantly since the appointment of the AG and currently stands at around 30%).

In recognition of its remarkable progress since 2017, Somalia was specifically recognised during AFROSAI-E's 14th Technical Update in 2019 for implementing and adopting the ISSAI's in 2018; translating the Financial Audit Manual into Somali; customising the Financial Audit Manual and working papers; producing the first ever audit report in the country using the Financial Audit Manual and Compliance Audit Manual methodology and tabling it at parliament; publishing the audit report on their website; and the commitment and willingness demonstrated by the AG and his staff members.

4.6 Impact

As noted in the body of the evaluation report, attributing changes in governance, transparency and accountability, and ultimately levels of poverty to any one programme, organisation or development partner is virtually impossible. Nonetheless, and in line with the methodology in the Inception Report, the following text measures such changes by using various internationally recognised indicators:

Given the challenges it has faced, Somalia is ranked as the second most fragile state in the world (after Yemen).¹²¹ Corruption levels are also extremely high and the country understandably scores low on most major indices related to governance, transparency and accountability, and, ultimately, poverty reduction:

- The United Nations Development Programme's Human Development Index does not track Somalia, but according to the Global Data Lab¹²², Somalia's score on the HDI in 2019 (the latest data available) would have been 0.361 - the lowest in the world (although data for Syria is unavailable). Its score on this index has remained relatively constant from 2006, declining from a 'high' of 0.387 in 2016 but improving from a low of 0.318 in 2012.
- Somalia's current score for 'overall governance' on the latest available Ibrahim Index of African Governance (IIAG)¹²³ (2020, showing scores for 2019) is 19.2, an increase from 2010 (13.5) from a high of 19.6 in 2017. It has consistently ranked last out of the 54 countries covered by the index (save for 2010, when it ranked 53rd).
- Its 2019 score for 'Budget and Financial Management' on the IIAG is 30.3 (compared to an average of 57.7), a slow but steady increase from 14.3 in 2010. It ranked 38th out of the 54 countries covered by the index in 2019, up from 40th in 2010.
- Although improving, perceptions of corruption remain extremely high. According to Transparency International's Corruption Perception Index¹²⁴, Somalia's score in 2021 was 12/100 (compared to 8/100 in 2012), ranking it 179th in 2021 out of the 180 countries covered by the survey.

Although it is difficult to ascribe positive or negative changes at this level to the OAG or to any programmes implemented by AFROSAI-E, when seen from the perspective of the 'revised' level of impact in the reconstructed theory of change suggested in Section 1.3.1 of

¹²¹ <https://fragilestatesindex.org/wp-content/uploads/2021/05/fsi2021-report.pdf>

¹²² <https://globaldatalab.org>

¹²³ <https://mo.ibrahim.foundation/iiag>

¹²⁴ : <https://www.transparency.org/en/cpi/2020/index/ago>

the main report, it was noted that the support of AFROSAI-E (often in partnership with IDI) has contributed to increased levels of governance and transparency and accountability in the use of public funds since, prior to the OAG joining AFROSAI-E in 2015, audits were simply not performed. Since then, the pressure from the OAG has led to 55 out of 68 institutions submitting financial statements by end 2020.

The OAG also noted that, before 2018, the Somali national army was paid in cash. Generals would reportedly have to go to the bank to withdraw millions of dollars to pay soldiers, but soldiers were not getting paid. The OAG thus focused on the issue as one of its first key audits in 2018. The audit report galvanised the international community, which worked with Government and the Ministry of Defence to close loopholes and ensure that soldiers have bank accounts, and salaries are paid wherever they are in the country.

4.7 Sustainability

As with all case study countries, the OAG pointed to the fact that manuals have been put in place, customised and translated, and staff have been trained, which will ensure some level of sustainability of benefits if the support from AFROSAI-E were to come to an end. Based on the manuals and training, the OAG already plans to move into forensic auditing, performance auditing, and environmental auditing. With the skills and support they have recently conducted an audit of fisheries that identified millions of dollars that was meant to be paid by Chinese fishing boats, and they have conducted an audit of COVID-19 funds with support from AFROSAI-E and IDI. So even if AFROSAI-E were to come to an end, benefits would continue and progress would continue to be made. However, the AG made an important point: while the impact on SAIs that have been part of SADCOSAI and AFROSAI-E for many years would be relatively low if AFROSAI-E were to come to an end, for the newer SAIs such as Somalia that have only joined AFROSAI-E comparatively recently, the impact would be profound.

5 Conclusion

Despite only having joined AFROSAI-E in 2015, and despite the significant (and enduring) challenges faced by the country that limit the type of support AFROSAI-E can provide and the ability of the OAG to conduct audits at times, it was generally agreed that AFROSAI-E's support to the SAI - particularly training and manuals - has led to significant improvement in the capacity of the OAG to conduct audits. While some of the credit for improvements in the Office needs no doubt to be shared with others providing support (such as IDI and the European Union), all of those consulted agreed that AFROSAI-E's contribution has been considerable. And while the gender balance in the organisation remains poor (30% female), the AG is committed to addressing it and, with AFROSAI-E's support, has included gender equality within the organisation's strategic plan. Given the state of the OAG prior to its joining AFROSAI-E, its progress has been remarkable. At the impact level, Somalia scores badly on all of the indices used, but that is largely beyond either AFROSAI-E or the OAG to address. But while manuals will remain in place and staff trained will remain within the organisation if AFROSAI-E were to come to an end, support to the office cannot as yet be said to be sustainable.

Annex 10 – The Gambia case study report

1 Context

The Gambia is the smallest country on the African continent, completely surrounded by Senegal save for its Western coast. It gained independence from Britain in 1965 under the leadership of President Dawda Jawara and remained a relatively stable democracy for some time, albeit under one dominant political party. Following a bloodless military coup in 1994 under the leadership of then Lieutenant Yahya Jammeh, The Gambia entered into a period of dictatorial rule for two years, during which the constitution was suspended, political parties banned, and curfews imposed. Some level of transition to democracy occurred in 1996 with the adoption of a new constitution (that included an independent National Audit Office for the first time) and an ‘election’ in 1996 during which President Jammeh was ‘elected’ to power even though most political parties other than the People’s Democratic Organisation for Independence and Socialism remained banned and former ministers were barred from public office.

In late 2001 to early 2002, presidential, parliamentary and local government elections were held that were largely deemed to be free and fair by the international community, with Yahya Jammeh again elected as President. In the years that followed, numerous allegations of human rights violations were reported, particularly against human rights activists, civil society organisations, political opponents and the media. President Jammeh remained in power though until his defeat in the December 2016 elections by Adama Barrow. After first announcing that he would step down, President Jammeh declared the election void, sparking a constitutional crisis and leading to a threatened invasion by an Economic Community of West Africa coalition in 2016.¹²⁵ Faced with a possible military intervention, President Jammeh stepped down and went into exile in January 2017 allowing President Barrow to ascend to the position.¹²⁶ President Barrow won re-election in 2021.

When it comes to the National Audit Office, some level of ‘internal conflict’ is also noted. In 2000 (before The Gambia joined AFROSAI-E), the then Auditor-General (AG) was removed from office following the recommendation of a judicial commission of inquiry (in line with the Constitution). A new AG was appointed in 2000 but then removed from office in 2013 without a commission of inquiry being held and (reportedly) no explanation or reason provided. Since 2013 though, the position appears to have been stable.

2 Data collection

¹²⁵ <https://www.bbc.com/news/world-africa-38271480> and <https://journals.sagepub.com/doi/full/10.1177/000203971705200104>

¹²⁶ <https://www.bbc.com/news/world-africa-38706426#:~:text=Gambia's%20former%20President%20Yahya%20Jammeh,Guinea%2C%20regional%20group%20Ecowas%20says.&text=Mr%20Barrow%20has%20been%20in,return%20to%20The%20Gambia%20soon.>

In addition to a document review of all available SADCOSAI and AFROSAI-E documentation and online research (including an assessment against international indices), remote interviews were held during January 2022 with:

- The current Deputy Auditor- General (AG) (a member of the NAO since 1996) (male).
- The previous AG (from 2000 to 2013) (male).
- The Deputy Accountant General (male).
- Six representatives of the Ministry of Finance (three female and three male).
- A representative of the African Development Bank (male).
- Three representatives of the World Bank (all male).
- A representative of the INTOSAI Development Initiative (IDI) (female).

3 Overview of support provided by AFROSAI-E

The Gambian National Audit Office (NAO) was previously a member of the sub-group of English-speaking SAIs under INTOSAI’s AFROSAI group (also referred to as ‘AFROSAI-E’) and has been a member of AFROSAI-E since the amalgamation of SADCOSAI and the original AFROSAI-E in 2005. In addition to supporting the NAO’s attendance and participation in AFROSAI-E’s Governing Board and Thematic Updates, AFROSAI-E’s support to the NAO was primarily ‘general’ support - including training on management, gender, regularity audits and, more recently, forensic audits, environmental audits and audits of extractive industries. The Secretariat has also assisted the NAO to customise compliance audit, financial audit, and performance audit manuals to suit their particular context.

Since 2018, The Gambia has been part of the **Accelerated Peer-Support Partnership (PAP-APP)** (described more fully in the body of the report - see Section 3.2.3). With a needs assessment report finalised, the NAO embarked on a results-oriented, inclusive and collaborative process to develop its new strategic plan during 2018 with support of AFROSAI-E, IDI, and experts from the Norwegian OAG and the Ghanaian SAI. The strategic plan is being implemented through operational plans linked to it and the support assisted the NAO to develop two successful development project proposals.¹²⁷ During 2020, the Secretariat also supported The Gambia to conduct an audit of COVID-19 funds. According to those consulted, the report was leaked by someone (not the NAO) prior to its finalisation and has generated significant levels of public interest, discussion and debate. AFROSAI-E has also supported the NAO in the auditing of extractive industries and Information System (IS) audits (ongoing as of February 2022) and to develop operational audit plans. In the area of human resource management, AFROSAI-E has assisted the NAO to finalise a technical support plan that covers all of the training needs of the NAO and is assisting the NAO to develop its gender policy and strategy during 2022.

4 Findings

4.1 Successes

The Gambia was a member of INTOSAI’s ‘AFROSAI-E’ during much of this period until the merger with SADCOSAI - during which the AG of The Gambia sat on the committee dealing with the merger and played a key role. Following the merger, The Gambia saw immediate improvements in terms of training and development of new audit methodologies, tools and products across all audit areas. Training at first was conducted on a regional basis, but the NAO

¹²⁷ 2019 Annual Report, page 23. The first proposal was to African Development Bank (detailed below) and the second to Norway to conduct extractive industries and information technology audits.

has developed skills within the organisation as a result of AFROSAI-E's support and is now able to conduct in-house training at its own expense.¹²⁸

Current and previous staff of the NAO all rated the support provided by AFROSAI-E highly. As with most of those consulted, one of the most important features of AFROSAI-E was reported to be the fact that it brings AGs from across the region together to share experiences, learn from each other, and support each other during Governing Board meetings and beyond. Online and in-person training provided by AFROSAI-E was also highly rated by all of those consulted - both members of the NAO and external stakeholders. Those with which the NAO interacts (Ministry of Finance and Accountant-General, the latter of whom has been in office for more than 20 years) and external stakeholders such as AfDB also noted significant improvements over the years.

AFROSAI-E's contribution to performance audit was reported to have been particularly effective. In 2019, The Gambia submitted its performance audits to the selection panel for the for the best performance audit report of the year and received a special mention in the AFROSAI-E 2019 Annual Report. In 2020, the NAO won the prize for the first time (and on only their second attempt) - although they were unfortunately not able to attend a ceremony during 2021 given the COVID-19 restrictions in place at the time.

4.2 Challenges

The NAO has faced significant challenges - as evident by its inclusion in PAP-APP that targets weaker SAIs. Despite the inclusion of an independent NAO in the 1996 Constitution, the Constitution was regarded by some of those consulted as 'aspirational' and the NAO remained part of the civil service for many years, with the same salary structures (which were not very attractive for qualified accountants and auditors) and constraints on independence. Staff also remained in place in a form of sheltered employment and limited if any training was provided on new audit ideas and methods. The main challenge reported was that the NAO needs hands-on support to implement the manuals AFROSAI-E provided, but the support was to online support since the outbreak of the COVID-19 pandemic in 2020.

4.3 Gender mainstreaming

The NAO has received training on gender from AFROSAI-E and to develop its gender policy and strategy during 2022. According to those consulted, gender equality is now listed as a priority in the NAO's strategic plan, a gender focal point has been appointed, gender equality has been incorporated into the NAO's audit manuals, and the NAO plans to conduct at least one audit on a gender related issue in the near future. Current and former staff noted that the involvement of Sida in AFROSAI-E amplified awareness and created an emphasis on gender, but when it comes to the gender balance within the NAO, capacity constraints and the relatively low number of women in the profession make compliance with gender equality difficult.

4.4 Coherence

The only development partners supporting the NAO are World Bank and African Development Bank (AfDB). The **World Bank's** 'Fiscal Management Development Project' runs for five years, starting in July 2020, with a budget of USD 5m. Although it is currently going through a restructuring, the project has two main components:

¹²⁸ It is noted that the Deputy AG consulted was appointed in a junior position in 1996 and has risen steadily through the ranks - which he attributed in large part to the training he has received from AFROSAI-E over the years.

- Improved domestic revenue management (digitalisation of tax administration and rationalisation of tax exemption. Includes e-procurement).
- Improved efficiency of public spending through privatisation and restructuring of telecommunication bodies and to improve governance of state-owned enterprises in various dimensions. The NAO is a beneficiary under this component to enable it to support the sectors through performance audit and to enhance the quality assurance at the NAO.

Coordination with AFROSAI-E has reportedly been limited, but the World Bank contracted AFROSAI-E in December 2021 to assist the NAO under the project in the area of performance audit and to provide technical assistance to improve quality assurance in the area of public spending.

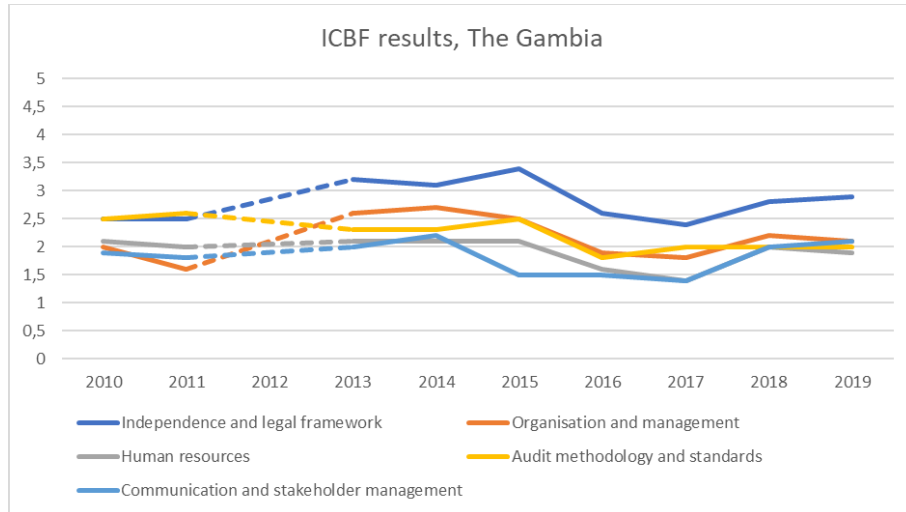
The AfDB has provided support to public finance management (PFM) in The Gambia over many years under various versions of its Institutional Support Project that has focused on the NAO, Accountant-General and Ministry of Finance. Support to the NAO has aimed to assist the NAO to clear the backlog of audits and has primarily been capacity development on soft skills, technical assistance for financial and performance audits, some professional training, and provision of equipment. Some progress was made in clearing the backlog that arose in the period 2007 to 2013, but a further backlog was created when the NAO moved to version 9 of the Integrated Financial Management Information System (IFMIS) in 2016/17 (although it is said to have improved now that the NAO is using IFMIS Version 10. Similar support is being provided under the third iteration of the AfDB's Institutional Support Project (partly as a result of a funding proposal developed under the PAP-APP programme) but has also included support to the construction of a website and provision of laptops.

Although The Gambia was part of IDI's 'SAIs Engaging Stakeholders Programme', where IDI collaborated with AFROSAI-E to identify and train young leaders, that has come to an end and IDI's current support to the NAO is primarily under the PAP-APP programme. Some members of the SAI also participate in IDI's professionalisation programme that was developed in collaboration with AFROSAI-E. The support is thus totally complementary and coherent with that provided by AFROSAI-E (and Sida). Other DPs support PFM more broadly, including the EU (which provides budget support), UNDP, France, the International Monetary Fund, and the Commonwealth. Although donor coordination is reportedly weak, none of the support overlaps with AFROSAI-E / Sida's support.

4.5 Outcomes (effectiveness)

Recognising that any self-assessment is subjective and the issues that AFROSAI-E has had in supporting SAIs to be more realistic in their assessments (that can lead to assessments showing decreases from one year to the next as SAIs try to be more accurate and that are not necessarily a reflection of a deterioration), the following graphs track the reported results of the NAO on the ICBF over the period 2010 to 2020.¹²⁹

¹²⁹ Note that data for the NAO from 2012 is not reported in any of the relevant reports and is illustrated in the graphs by a dotted line.



As illustrated in the graph, there was a level of optimism and self-assessed progress across most domains in the period preceding the political turmoil in 2016 (save for audit methodology and standards), but a sharp dip across all domains in the period of uncertainty and insecurity following the ‘constitutional crisis’ in 2016 to 2017 when the then president refused to step down after being voted out of power. An increase is then noted after 2017 when a level of normality returned. These results compare well with the reports from NAO staff, as supplemented by external stakeholders, during consultations, all of whom agreed that the capacity of the NAO to conduct audits has increased, particularly in more recent years.

When it comes to implementation of audit findings and recommendations, relationships with the Public Accounts Committee (PAC) and Public Enterprises Committee¹³⁰ have also improved, though it was noted that those responsible for communication have only recently been appointed and these committees (as in all countries) are made up of politicians who are more interested in scoring political points when adverse audit findings are made than on addressing and following up audit recommendations. Communication with citizens was also reported to have increased significantly with the support of AFROSAI-E and IDI and includes press conferences and a simple version of audit reports including easy-to-follow graphics. Although not everyone agreed, some of those consulted (notably the Ministry of Finance) believed recommendations are followed and implemented by auditees, which is tracked by the Ministry of Finance’s Audit Implementation Committee (although the backlog in audits also means reports are out of date by the time auditees receive them). The Ministry brings in specialists to assist auditees to understand reports if required and also interacts with reports through the PFM Coordination Committee (made up of all PFM entities) and through the Losses Advisory Committee, where the Ministry reviews and takes corrective action as required. The Ministry is also able to request the Internal Audit Department to follow up on their behalf.

The NAO is relatively financially independent: although expenditure passes through the Ministry of Finance (which can make comments on the proposed budget), the budget itself is approved by the National Assembly (although it is limited given the overall economic situation in the country). Government’s commitment to the NAO recently was also noted - Government has recently provided the NAO with new premises - reported by many to be the best

¹³⁰ The Gambia previously had one PAC that was recently split into a PAC and Public Enterprises Committee.

accommodation for a SAI in the region - that has allowed the NAO to establish new units. AFROSAI-E contributed to this by helping the NAO to identify the need and include it in their strategic plan. However, the new NAO Act that was passed in 2015 - with assistance from AFROSAI-E and that aims to increase the legal independence of the NAO - has yet to be fully operationalised or implemented.

4.6 Impact

The Gambia scores relatively poorly on most major governance related indices:

- According to the latest version of the Human Development Index (HDI) - 2020, showing data from 2019)¹³¹, The Gambia's HDI is 0,496 (rank 172 out of 189 countries). This represents an annual average growth of 0,87% from 2010-2019.
- Its current score for 'overall governance' on the latest available Ibrahim Index of African Governance (IIAG) (2020, showing scores for 2019) is 55.9 (compared to an African average of 48.8), up from 46.7 in 2010 but declining slightly from a high of 57.4 in 2018. It currently ranks 16th out of the 54 countries covered by the survey.
- Its 2019 score for 'Budget and Financial Management' on the same index (IIAG) is 56.5 (compared to an average of 57.7), relatively constant from 2015 but down from a high of 63.7 on 2014. It ranked 26th out of the 54 countries covered by the index in 2019, down from 19th in 2010.
- The Gambia's score on the Transparency International's Corruption Perception Index (CPI)¹³² for 2021 was 37/100 - slightly up from its score of 34 in 2012, but markedly up from a low of 26 in 2016. It currently ranks 102nd of the 180 countries covered by the survey.

As noted in the main report and other case studies, attributing changes at this level to any one programme, organisation or DP is virtually impossible. But when seen from the perspective of the 'revised' level of impact in the reconstructed theory of change suggested in Section 1.3.1 of the main report, it was noted by the NAO that simply supporting the NAO to produce audits has undoubtedly contributed to greater transparency in the use of public funds. AFROSAI-E was reported to have played a key role in terms helping to clear the backlog in audits and raising the interest of the public and media, which in turn contributes to greater transparency and accountability. Although the report into the use of COVID-19 funds was leaked to the media before it could be officially shared, the interest it generated has led to significant calls from the public for problems identified to be addressed by government. In 2020, the government submitted a supplementary appropriation bill. Because of previous audit findings by the AG, it led to a public outcry, the bill was stopped, and only those areas that the public agreed with were subsequently passed.

4.7 Sustainability

As with most of those consulted, the OAG stated that a high level of sustainability of benefits has been created through the provision and customisation of audit manuals that will remain in place even if AFROSAI-E were to come to an end, and the fact that significant numbers of staff have been trained by AFROSAI-E. But even though internal workshops might continue if the support from AFROSAI-E were to come to an end, the OAG were concerned about who would fund those and whether the benefits of joint training with others, where staff are able to learn from each other and find affirmation that they are on track, would be lost. The previous AG also noted that the rate of attrition amongst staff is high and even though many have been

¹³¹ <http://hdr.undp.org/en/content/human-development-index-hdi>

¹³² : <https://www.transparency.org/en/cpi/2020/index/ago>

trained, the Office regularly loses trained staff to the private sector, which means that training needs to be provided on a regular basis.

External stakeholders such as the IDI were also of the opinion that the Office has grown and professionalised significantly since it became an independent office in 2018, to which AFROSAI-E has contributed in no small measure. The ICBF was also reported to have made a difference by allowing the Office to identify gaps that others might address were AFROSAI-E no longer in existence. While progress would no doubt slow if AFROSAI-E were to come to an end, the impact would not be severe - at least not immediately - given how much the OAG has developed over the years. AfDB also believed that the support from AFROSAI-E has helped to ensure sustainability of benefits and that the quality of audits has improved and would continue to remain high if support were to stop.

5 Conclusion

The NAO has faced challenges since joining AFROSAI-E after the merger in 2004 - not least when it comes to the removal of the previous AG under reportedly dubious circumstances and the fact that it struggles to employ and retain staff given that its salary structures are still based on those for the public service generally. It remains one of the weaker SAIs in the region despite significant support from AFROSAI-E (more recently in collaboration with IDI and under the PAP-APP programme). The PAP programme has already made a difference though in the support to the NAO to develop strategic and operational plans, and its audit of COVID-19 funding has generated significant public interest (even though they had yet to be officially released by the time the SAI was consulted). Support from AFROSAI-E, particularly in the area of performance auditing, was specifically singled out by the NAO, who noted with pride the fact that they had won the prize for performance audits on only their second attempt. Although attributing success solely to AFROSAI-E is difficult given that it is not the only organisation providing financial and technical support to the NAO, but it was generally agreed by all of those consulted that AFROSAI-E's support has indeed increased the quality of audits. At the impact level, when compared to the revised level of impact suggested in the reconstructed theory of change, the support from AFROSAI-E has reportedly led to significant progress in transparency and accountability in the use of public funds.

Annex 11 – Zambia case study report

1 Context

Zambia achieved independence in 1964 with prime minister Kenneth Kaunda as its inaugural president. Kaunda's socialist United National Independence Party maintained power from 1964 until 1991, when it was succeeded by Frederik Chiluba's Movement for Multi-Party Democracy - the beginning of a period of socio-economic development and government decentralisation. Zambia has since experienced several peaceful transitions of power across four political parties and seven presidents, although critics highlighted that corruption had become endemic and that the campaign against corruption of Chiluba's successor, Levy Mwanawasa, did not result in any convictions. After Mwanawasa, each president has committed anew to curbing corruption and improving public financial management by strengthening oversight institutions such as the Office of the Auditor-General (OAG) to enable them to work effectively.

In 2010, the World Bank named Zambia one of the world's fastest economically reforming countries. However, after 15 years of significant socio-economic progress and achieving middle-income status in 2011, Zambia's economic performance has stalled in recent years. Between 2000 and 2014, the annual real gross domestic product growth rate averaged 6.8%, but slowed to 3.1% per annum between 2015 and 2019, mainly because of falling copper prices and declines in agricultural output and hydro-electric power generation due to insufficient rains and inadequate policy adjustment to external shocks.

2 Data collection

Interviews with Zambia stakeholders took place virtually during January to March 2022. They were conducted with:

- The current Auditor- General (AG) who was appointed in January 2020 (male).
- The previous AG (from 2003 to 2015) (female).
- Three members of staff from the OAG (2 Males and 1 female).
- Representatives of development and institutional partners: Sida Zambia, USAID and a representative of the EU-funded Twinning Peer-to-Peer institutional support to the Office of the Auditor General in Zambia (2 females and 1 male).

3 Overview of support provided by SADCOSAI and AFROSAI-E

At independence, Zambia adopted a constitution that introduced the OAG in its current form. The Auditor-General is appointed by the President on the recommendation of the State Audit Commission, subject to ratification by the National Assembly. The OAG is mandated to audit all government institutions, parastatal organisations, statutory boards, donor funded agencies and any other institute in which public resources have been invested, and is overseen by a parliamentary committee, where all parties are equitably represented.

Zambia was a member of SADCOSAI from 1991 and received similar support provided by SADCOSAI to all member Supreme Audit Institutions (SAIs). From the establishment of AFROSAI-E in 2004, the OAG continued to take part in regional training, and was provided with in-country support, support to the customisation of manuals and quality assurance reviews. Training has covered performance auditing, information technology (IT) audits,

forensic auditing and financial auditing. Staff have also benefitted from training and support from the Norwegian OAG, INTOSAI Development Initiative (IDI) and the Swedish National Audit Office (often provided jointly with AFROSAI-E) and bilateral support from other development partners since 2009. The OAG is also a beneficiary of bilateral support from Sida and is currently receiving direct capacity building support (2018-2022), with a new agreement planned.

More recently, and with the support of AFROSAI-E, the OAG officially launched its Performance Audit Manual on 5 October 2015. In 2017, following a Compliance Audit workshop in partnership with IDI, the OAG began piloting the new methodology. During 2020, training was provided on financial and compliance audits with the assistance of AFROSAI-E and the Norwegian OAG on IT audit initiatives. In 2021, a member of the AFROSAI-E Secretariat was provided by Zambia and, under a joint regional project implemented by AFROSAI-E and the Netherlands Court of Audit, Zambia (amongst other SAIs) was supported to conduct audits of the oil and gas sector. The OAG has also provided resource persons to AFROSAI-E to assist in the review of the Ugandan performance audit module, advanced data course and handbook review, and to assist Angola to review training material.

4 Findings

4.1 Main successes

OAG staff pointed to the role of SADCOSAI in the establishment and functioning of the OAG from 1991 and the support from AFROSAI-E in the expansion and professionalisation of the office from 2005 onwards. With AFROSAI-E support, the number of auditors has increased from 200 in 2003 to more than 1 000, spread throughout the 10 provinces of Zambia where the OAG has decentralised offices. According to the previous AG, the quality of training provided by AFROSAI-E is excellent and staff have benefitted from train-the-trainer courses, with those trained conducting further training for their colleagues. According to those consulted, the support of AFROSAI-E has contributed to a reduction in the backlog of audits, increased quality of audits, and increased understanding of and compliance with international standards. The OAG's Public Relations Department has also benefitted from AFROSAI-E workshops and guidelines and, with AFROSAI-E and GIZ support, has developed a Communication Policy which promotes both internal and external communication.

OAG staff highlighted that the ICBF laid the foundation for self-assessing internal weaknesses and gaps that in turn have contributed to its strategic plan that aims, among other things, at closing the gaps. The international competition between the individual SAIs was reported to be one of the driving factors for this process as each is striving to reach a higher level than its neighbour. Quality assurance visits were equally highly appreciated as they provide an outside assessment of the OAG that is more neutral than an internal review. The OAG has also developed an internal assessment tool that was piloted in 2021.

4.2 Challenges

Independence

Although the Constitution protects the OAG from political interference, it was reported that the previous government was not satisfied with the proposed successor for the previous AG. The nominee was thus not confirmed and eventually left the OAG, after which the government appointed an acting AG from 2016 to 2021, who was allegedly insufficiently qualified for the position. During the same period, the OAG lost a lot of staff who had been trained by AFROSAI-E who left in search of better opportunities or because of internal conflicts. Other issues impacting on independence were also reported when it comes to appointment of staff and receiving sufficient financial resources. Although the OAG's budget allocation goes

through Parliament, Treasury disburses the monies in practice, which impacts on financial independence. And while the recently enacted Public Audit Act is expected to increase the administrative independence of the OAG, it has yet to be implemented. Despite those challenges, development partner noted that the OAG is the only institution that has been able to maintain a level of independence over the previous four years of reduced democracy and increased political interference.

Follow-up of the audit recommendations

The process of PAC holding government officials to account for their public spending is now broadcast on television and includes civil society participation. However, the degree to which government implements recommendations is not shared with the public, which erodes confidence in audit reports and the OAG. Presidential and cabinet pronouncements on zero tolerance of corruption have laid the foundations for follow up of recommendations and queries and improved transparency and accountability, but it was reportedly too soon to tell how the new government will respond.

Connectivity problems in the provinces

Limited internet connectivity in provinces has meant that the AFROSAI-E pocket guide for SAIs on the audit of disaster situations, especially during the pandemic, was developed in Zambia but was not used because of low connectivity. Staff in the provinces are also not able to benefit fully from online training as a result.

4.3 Gender mainstreaming

In 2003, the OAG was very male dominated with only one female director (although most of the qualified staff were women). The OAG was restructured in 2005, when three female and three male directors were appointed or recruited as a result of advocacy efforts by the Norwegian and Swedish Embassies. Since then, the OAG has conducted several gender audits. Although the most recent gender audit was in 2015, the most recent performance audit had a thematic focus on gender-based violence. However, AFROSAI-E was perceived to be less demanding when it comes to gender equality than IDI, which reportedly emphasises gender equality and gender mainstreaming in all programmes and has developed methodologies for mainstreaming gender in the work of SAIs. Such comments are understandable though when it is noted that AFROSAI-E has not specifically targeted Zambia as yet when it comes to assisting SAIs to develop gender policies and strategies.

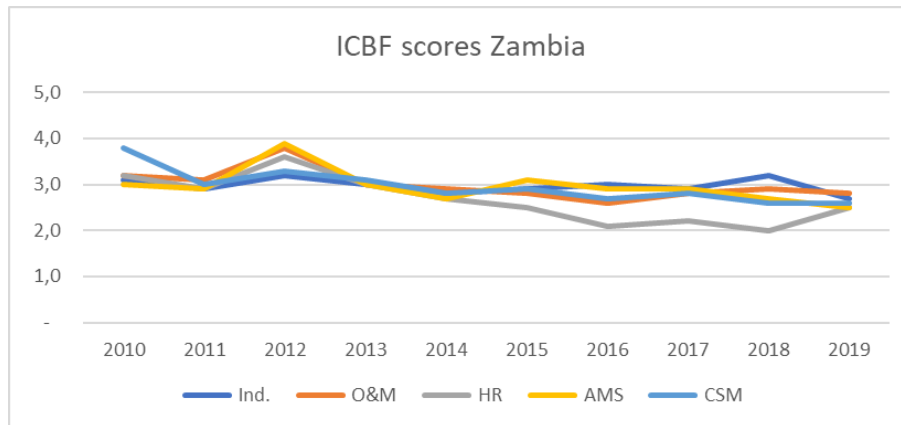
4.4 Coherence

According to the OAG and Swedish Embassy, around 50% of the OAG's budget is financed bilaterally by Sida based on the OAG's strategic plan. The support includes funding for human resource development, continuous capacity building of auditors, institutional capacity building and administrative capacity, introduction of new methodologies, information and communication technology and skills development. The OAG also receives support from the European Union (EU) under a twinning project with the SAI (including technical assistance in areas such as local governance, operationalisation of OAG's mandate and communication) and the United States Agency for International Development (USAID). The USAID programme is coming to an end but included procurement audit training; output-based budget training; Navision training for Ministry of Health; and development of a monitoring and evaluation system on the implementation of audit recommendations. USAID, the EU and the Swedish Embassy were largely unaware of the capacity development support provided by AFROSAI-E, which reflects the need for SAIs to better coordinate their development partners and to share information with the AFROSAI-E Secretariat on who funds them. It was also reported that there is limited coordination between Zambia and the regional office in Addis Ababa other than informally.

4.5 Outcomes (effectiveness)

As can be seen in the ICBF graph below, the OAG's performance on all indicators increased between 2011 and 2012 to a peak that was not reached again. From 2012 to 2014, all indicators dropped considerably and are now oscillating around a score of three. The one exception is the human resources indicator, which declined to a low of two in 2018. This indirectly confirms the interference of the previous president in the staff selection of the intermittent AG and the loss of staff during that period.

Figure 1: ICBF Scores: Zambia



Legend: Ind = independence, O&M = Organisation and Management, HR=Human Resources, AMS= Audit Methodology and Standards, CSM = Communication and stakeholder management

4.6 Impact

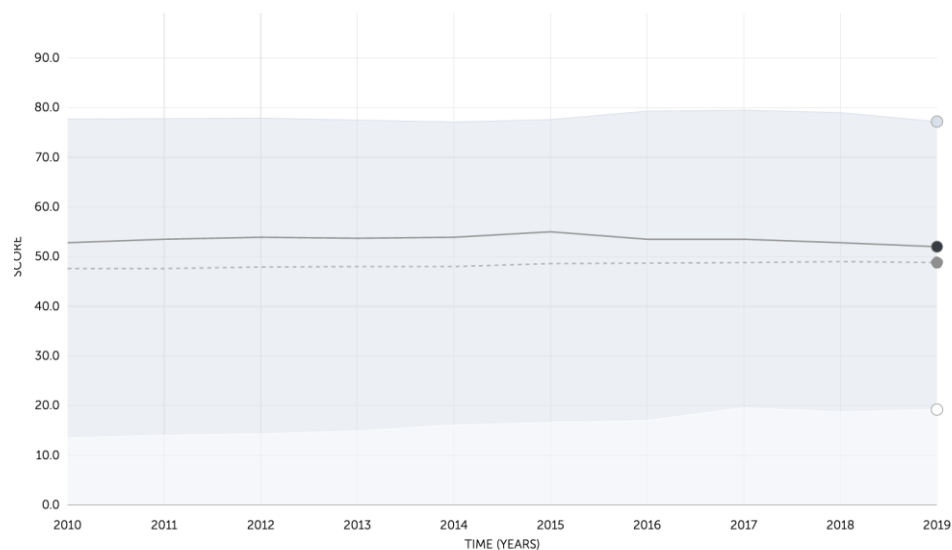
As noted in the body of the evaluation report, attributing changes in governance, transparency and accountability, and ultimately levels of poverty to any one programme, organisation or development partner is virtually impossible. Nonetheless, and in line with the methodology in the Inception Report, the following text measures such changes by using various internationally recognised indicators:

According to the OAG, support from AFROSAI-E has helped to increase transparency in Zambia by improving the quality of audits, which in turn has led to improved service delivery if and when recommendations are implemented. On the other hand, Zambia's score in the **Transparency International Corruption Perception Index** decreased since 2012 - from 38 in 2016 to 33 in 2020. This decrease coincides with the tenure of the previous president who was accused by several interviewees of interfering with the work of the OAG and hampering legal reforms.

As illustrated in Figure 2 below, Zambia's overall governance score on the **Ibrahim Index of African Governance** is decreasing despite it being a peaceful and democratic country since independence. However, Zambia still scores above the African average.

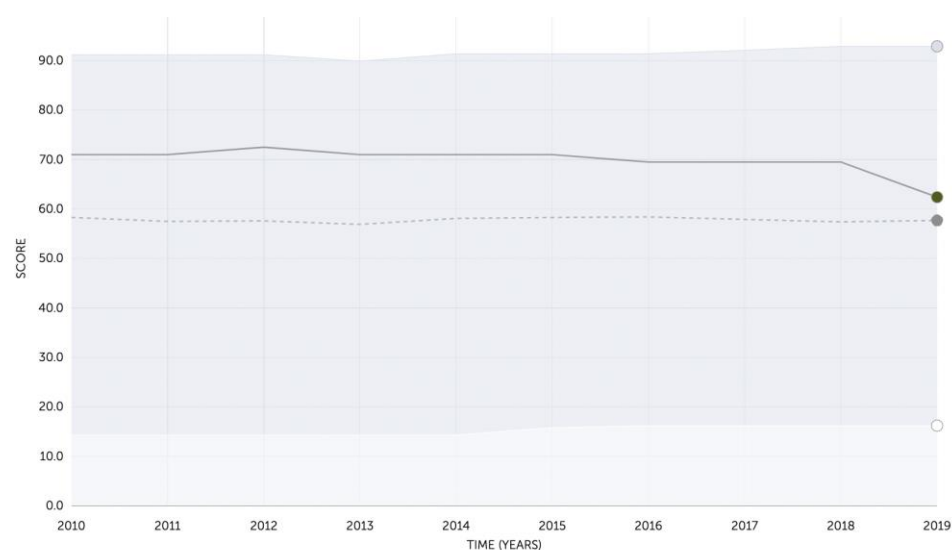
Figure 2: Ibrahim governance indicator for Zambia¹³³

¹³³ <https://iiag.online/data.html?meas=GOVERNANCE&loc=ZM&view=graph>



According to the same index, Zambia performs slightly better than other African countries in the area of budgetary and financial management. However, after a peak in 2012, its score decreased slowly before a steep decline of five points from 2018-19.

Figure 3: Budgetary and financial management Zambia¹³⁴



Over the past 30 years, Zambia's **Human Development Index** score has constantly increased (from 0.421 in 1990 to 0.584 in 2019, an increase of 38.7 percent).¹³⁵ Zambia's HDI value for 2019 is 0.584, which puts the country in the medium human development category (146 out of 189 countries and territories).

¹³⁴ <https://iiag.online/data.html?meas=BudgMgmt&loc=ZM&view=graph>

¹³⁵ <https://countryeconomy.com/hdi/zambia>

When seen from the perspective of the ‘revised’ level of impact in the reconstructed theory of change suggested in Section 1.3.1 of the main report, there has been a decline in levels of accountability and transparency in the use of public funds - as illustrated in Figure 3 above - at least partly owing to government interference in appointments and low levels of independence.

Nonetheless, the support of AFROSAI-E has gone beyond just the OAG, with some of the staff trained by AFROSAI-E subsequently appointed as Directors of Accounts and Finance in line Ministries that has benefited the Ministries, reduced the number of audit queries during OAG auditing activities, and potentially contributed to greater accountability and transparency in the use of public funds despite the challenges faced. The OAG also noted that audits of extractive industries - using tools that were developed in cooperation with Norway and AFROSAI-E - have contributed to legislative changes that in turn has the potential to lead to increased transparency and accountability in this area.

4.7 Sustainability

According to interviewees, the OAG has achieved a certain degree of independence from external support: capacities have increased and there is a large pool of trainers who could continue to train other staff if the support from AFROSAI-E were to come to an end. However, various sustainability challenges were identified:

- International audit standards are constantly changing and there is thus a need for continuous trainings for auditors. The role that AFROSAI-E plays in keeping member SAIs updated on international developments was highly appreciated by the Zambian OAG.
- The OAG faces high staff turnover that requires ongoing training as new staff are appointed.
- The state budget provides limited funds to the OAG. In the absence of AFROSAI-E support, the OAG would have to pay for training from elsewhere with its limited resources.
- AFROSAI-E is an advocate for SAIs in the region. If support were to come to an end, SAIs in the region would no longer have an independent voice that speaks on their behalf at African Union and United Nations levels.

5 Conclusion

Although it has been able to attract the support of other development partners (EU and USAID) and is bilaterally funded by Sida, the OAG Zambia has benefitted significantly from the support provided by AFROSAI-E. The quality of audits has reportedly improved, as has the OAG’s compliance with international standards. Despite AFROSAI-E not having specifically targeted Zambia with the development of gender policies and strategies, the SAI is aiming at gender parity in its staff and has introduced gender auditing. Despite allegations that the previous president has interfered in the appointment of the AG and hampered legal reforms and the implementation of recommendations, staff trained by AFROSAI-E that have moved to other Ministries reportedly help to reduce queries that has the potential to increase transparency and accountability in the use of public funds. Changes in the law related to extractive industries, at least partially attributable to AFROSAI-E, also have the potential to contribute to greater transparency and accountability. At the same time, there is room for improvement in coordination between AFROSAI-E and other development partners supporting the SAI - including the Swedish Embassy. A large pool of trainers within the SAI help to guarantee the continuity of the regular auditing process should AFROSAI-E support come to an end, but AFROSAI-E’s support in keeping the SAI up-to-date with international standards and as an independent voice for the SAIs of the region would be sorely missed.

Annex 12 – Zimbabwe case study report

1. Context

After its unilateral declaration of independence from Britain in 1965, Rhodesia (as it then was) endured a fifteen-year guerrilla war. The 1980 peace agreement established universal enfranchisement and the *de jure* sovereignty as Zimbabwe under Prime Minister Robert Mugabe and his Zimbabwe African National Union-Patriotic Front (ZANU-PF) party. From 1987 to 1999, Zimbabwe was a *de facto* one-party state led by ZANU-PF. The period from 2002 to 2008 saw marked economic decline, hyperinflation, social destabilisation and outward migration of an estimated one million Zimbabweans. In 2017, in the wake of over a year of protests against his government and the rapidly declining economy, Mugabe was placed under house arrest by the country's national army, resigned six days later, and was replaced by Emerson Mnangagwa as president. The 'new' government's commitment to increase transparency and accountability is reflected in the National Development Strategy (2021 – 2025) that pledges to strengthen institutions of accountability, amongst them the Office of the Auditor-General (OAG), and to implement various anticorruption mechanisms.

In 1915, the Southern Rhodesia Order made provision for the appointment of the First Auditor-General (AG) of Southern Rhodesia, establishing the independence of the AG with full powers of examination of administrative revenue and expenditure. On 1 January 1964, the OAG became the Supreme Audit Institution of Rhodesia. In 2011, the Audit Office Act came into operation, establishing the OAG as a public office outside of the civil service. It is responsible for auditing the accounts, financial systems and financial management of all institutions and agencies of government at all levels and to order measures to rectify any defects in the management and safeguarding of public funds and public property. While the Constitution requires public officers to comply with orders given to them by the AG, neither the Constitution nor the Audit Office Act include for consequences for failure to comply.

2. Data collection

In addition to a document review of all available SADCOSAI and AFROSAI-E documentation and online research (including an assessment against international indices), interviews were conducted (mainly virtually) during January to March 2022 with:

- The current AG who joined the OAG in 2004 as an Audit Assistant and was appointed AG in 2015 (female).
- Six members of senior OAG management staff (five female, one male).
- A representative of the United Nations Development Programme (UNDP) (female).
- Two representatives of the African Development Bank (AfDB) (one female, one male).
- A representative of the Swedish National Audit Office (SNAO) (male).

3. Overview of main support provided by AFROSAI-E

Zimbabwe was a member of SADCOSAI from 1991 and received similar support to all other members (including support to attend the Annual Conference of AGs and training for SAI staff on performance auditing and other issues). From the inception of AFROSAI-E in 2004, OAG staff benefited from regional training, in-country support, customisation of manuals, and quality assurance reviews. In 2011, AFROSAI-E assisted Zimbabwe in the enactment of the

Audit Office Act (Chapter 22:18) which repealed the previous Audit and Exchequer Act and was intended to increase the independence of the OAG. AFROSAI-E also supported the amendment of the Public Finance Management Act and State Audit Act to align with the Constitution and international accounting standards. AFROSAI-E has also supported IT auditing, extractive industries risk assessments and audits and (in collaboration with GIZ) the development of the PFM Reporting Framework tool during 2018 and in 2020 (in response to COVID-19). In 2018, Zimbabwe became the first country to apply the AFROSAI-E Competencies Framework.

The OAG is a member of the Accelerated Long-Term Development Programme (PAP-APP) - described in more detail in the body of the report - and has been supported to develop and review its Strategic Plans and to develop its 2019 Annual Performance Reports and its 2021 Annual Operational Plan (although this was delayed while waiting for the strategy to be finalised). A funding proposal was submitted to AfDB (USD 3m) to support Zimbabwe's technical support needs but had yet to be finalised by end 2021.

In 2021, as part of the focus on professionalisation, 11 OAG auditors were trained and registered with the Zimbabwe Public Accountants and Auditors Board. And under a joint regional project implemented by AFROSAI-E and the Netherlands Court of Audit, three SAIs (including Zimbabwe) were supported to conduct audits of the oil and gas sector.

4. Findings

4.1 Main successes

All of those consulted agreed that AFROSAI-E's support has greatly improved the OAG's performance, and that no other organisation is as effective as AFROSAI-E. As a membership-based organisation, AFROSAI-E has enormous credibility and is trusted by development partners as well as all member-SAIs. According to all respondents, AFROSAI contributed significantly to the improvement of auditing capacities of OAG staff. The quality of training was highly rated, especially in financial, compliance and value for money audits and management training. The possibility to interact with other SAIs has provided opportunities for peer-learning, exchange of success stories and challenges. Development partners also noted that, since 2014, there have been incremental gains in the quality of reports, which has been recognised by all political parties across the political divide. It was also reported that, by 2019, the OAG had cleared the backlog on reports on Government Ministries and parastatals.

The ICBF and related quality assurance (QA) reviews have reportedly improved the OAG's internal quality assurance mechanisms: OAG staff members noted that they now rate themselves using their own QA system and come to very similar results as AFROSAI-E. The external and internal processes also assist the OAG to continuously identify areas for improvement and filling the gaps identified.

It was noted that the OAG aims at keeping the public informed about the outcomes of audits by presenting highlights of the reports in press releases and stakeholder meetings in Harare, Bulawayo, Masvingo and Mutare. Furthermore, the OAG participates in the Zimbabwe International Trade Fair and Harare Agricultural Show where visitors make comments and suggestions on how the OAG should work. On the other hand, some noted that audited statements are not simplified into vernacular languages, sign language and braille to ensure that everybody has an opportunity to hold government accountable.

Opinions about the uptake of OAG recommendations were divided. Staff believed their recommendations are taken seriously by the Ministries because nobody wants to be summoned by the Public Accounts Committee for oral evidence on their non-compliance with

recommendations and that the creation of an awards system/performance appraisal mechanism for Ministries has led to a greater compliance with recommendations. Development partners though noted that there are still challenges regarding capacity, resources and political will in some aspects and that there is no tool to track the degree to which recommendations have been implemented.

4.2 Challenges

The main challenge facing the OAG (over which AFROSAI-E has no control) relate to financial constraints. The OAG is treated like any other Ministry and its budget is subject to cuts when Treasury has not collected sufficient revenue. Funding constraints have meant that:

- The OAG has not decentralised and auditors have to travel to undertake audits, which is cost-intensive and auditors are not able to travel as often as they need.
- Despite improved salaries, staff turnover remains high and the OAG is reportedly understaffed. As a result, specific audits such as those related to Cyclone Idai, humanitarian assistance and COVID-19 have had to be outsourced to private companies.
- The limited availability of foreign currency impacts on the ability to pay for international subscriptions, licenses and software.
- Although manuals were reported to be of high quality, some challenges were reported - namely that they are more useful in a digitalised and automated environment which the OAG is not yet operating in.

4.3 Gender mainstreaming

Despite training on gender from AFROSAI-E, UNDP and the European Union (EU), no gender audits have yet been conducted and it is not clear to what extent gender is mainstreamed in general audits. Numbers of female staff were not made available to evaluators and no assessment is possible. The OAG has recently received USD 120 000 under the Spotlight initiative though (funded by the EU and UNDP) to conduct gender audits for key ministries on the prevention of sexual and gender-based violence. SNAO also supports gender-responsive financial auditing, which is separate from gender audits. And the OAG has requested capacity building to mainstream gender and Sustainable Development Goals (SDGs) and to conduct compliance audits of SDGs.

4.4 Coherence

The OAG receives funding from UNDP, World Bank, African Development Bank (AfDB), IDI and the EU, each supporting the OAG according to their own priorities. To avoid overlaps and double-dipping, several coordination mechanisms have been established:

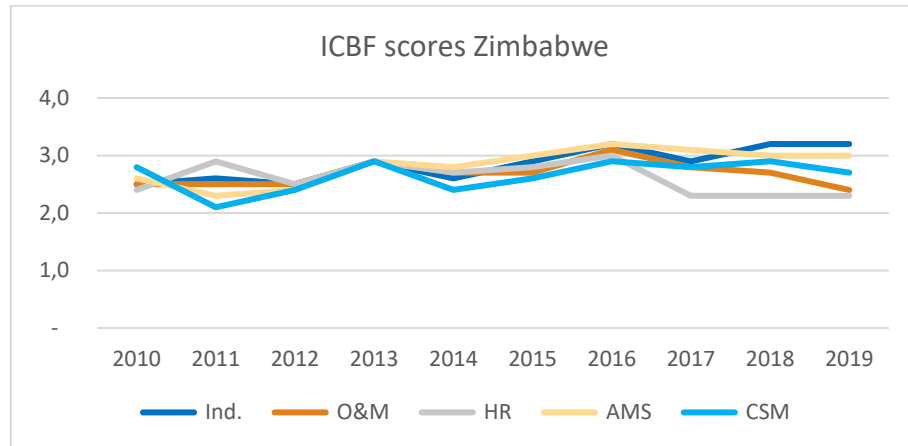
- UNDP support is channelled through the Parliamentary Support Programme, where AfDB is member of the board and is thus kept informed about what is being funded.
- SNAO and the OAG have their own steering committee where AfDB and World Bank are represented. SNAO is reportedly setting up a fully-fledged project for the OAG with a project management unit so that the OAG manages the project.
- Coordination meetings were reported between AFROSAI-E, the OAG, IDI INTOSAI and SNAO.

4.5 Outcomes (effectiveness)

As illustrated in the graph below:

- The OAG's assessment of its level of independence increased from 2.5 in 2010 to 3.2 in 2019, most probably as a result of the Audit Act that was operationalised in 2011.
- Audit Methodology and Standards increased from 2.5 in 2010 to 3.0 in 2019 with AFROSAI-E's assistance.

- Human Resources oscillated between 2.4 in 2010 and 2.3 in 2019, reaching peaks of 3.0 in 2016 and 2.9 in 2013. Interviewees reported difficulties with staff retention and the difficulties in hiring new staff due to financial constraints as impacting on this indicator.
- Organisation and management also fluctuated from 2.5 in 2010 its value was 2.5, to 2.9 in 2013, and then declining slowly to 2.4 in 2019 - probably linked to insufficient staffing.
- Communication and stakeholder management has remained stable with one steep decline to 2.1 in 2011.



Legend: Ind = independence, O&M = Organisation and Management, HR=Human Resources, AMS= Audit Methodology and Standards, CSM = Communication and stakeholder management

4.6 Impact

As noted in the body of the evaluation report, attributing changes in governance, transparency and accountability, and ultimately levels of poverty to any one programme, organisation or development partner is virtually impossible. Nonetheless, and in line with the methodology in the Inception Report, the following text measures such changes by using various internationally recognised indicators:

According to the **Transparency international Corruption Perceptions Index**, Zimbabwe has progressively scored higher since its low of 20 in 2012. Its highest score was 24 in 2019 and 2020 and it currently scores 23 on the 2021 index.

Zimbabwe's overall governance score on the latest **Ibrahim Index of African Governance (IIAG)** index is 46.1 (compared to an African average of 48.8). Zimbabwe features amongst the five most improved countries, improving by 7.4 points over the past 10 years despite its low ranking (33 out of the countries covered by the index). In the area of **Budget and Financial Management**, Zimbabwe scored 47.7 in 2020 (compared to the continental average of 57.7) - an improvement by 21.6 points since 2010.

On the **UNDP Human Development Index**, Zimbabwe's HDI value for 2019 is 0.571, putting the country in the medium human development category. Between 1990 and 2019, Zimbabwe's HDI value increased from 0.478 to 0.571, with an annual average growth of 0.87% from 2010 -2019.

When seen from the perspective of the 'revised' level of impact in the reconstructed theory of change suggested in Section 1.3.1 of the main report, although Zimbabwe remains below the

continental average on the relevant IIAG indicator (budget and financial management), its score has increased significantly since 2010. Although attribution remains a problem given how many development partners support the OAG, AFROSAI-E support has potentially contributed to improvements in transparency and accountability in the use of public funds.

4.7 Sustainability

According to those consulted, benefits of AFROSAI-E support would continue if the support were to come to an end. Audit procedures and related manuals are in place and part of the OAG's institutional memory, and champions have been trained to train others. However, the support of AFROSAI-E would be sorely missed since the OAG has developed a very good relationship with AFROSAI-E over many years and are able to call on them if they encounter problems or difficult decision-making processes.

5. Conclusions

With support from AFROSAI-E and others, the OAG Zimbabwe has reportedly improved its audit capacities and independence - as reflected in the ICBF scores that increased significantly in both areas. The main challenges are related to limited funds in the budget, which is largely beyond AFROSAI-E's and Sida's control. The OAG is supported by many partners and there are several coordination mechanisms in place, however, it is not clear how the coordination mechanisms coordinate among themselves. At the impact level, Zimbabwe's scores on relevant international indices is improving, but changes cannot be directly attributed to AFROSAI-E or the OAG even though there is some potential that the support has reduced the backlog of cases and thus at least contributed to greater transparency and accountability in the use of public funds. While many audit processes and manuals are now part of the OAG's institutional memory and setup, cooperation and collaboration with AFROSAI-E would be missed and benefits may diminish if the support were to come to an end.

Annex 13 – Goals in the strategic plan

Strategic Goals, Objectives and Outcomes in AFROSAI-E Strategic Plan (2020-2024)

Strategic Goals	Objectives	Outcomes
Strategic Goal 1 - Professionalise public sector accountancy	Collaborate with INTOSAI Professionalisation activities based on specific regional needs	<ul style="list-style-type: none"> Regional perspectives and expertise are reflected / incorporated in the INTOSAI standards and guidance. Timely, practical and impactful contributions to the Task Force that represent the views of AFROSAI-E.
	Actively contribute towards the African Professionalisation Initiative (API) strategy	<ul style="list-style-type: none"> An independent, recognised, sustainable and impact-driven API structure established. Advocacy and support by SAIs for professionalisation efforts.
	Actively support SAIs to create pathways for professional development	<ul style="list-style-type: none"> Professional capacity building initiatives in member SAIs to implement professionalisation strategies. Internal training schemes established at SAI-level, for aspiring professionals to obtain practical experience
Strategic Goal 2 - Empower SAIs for greater audit impact and quality	Develop and provide value-adding audit learning opportunities and services to SAIs	<ul style="list-style-type: none"> SAIs have implemented customised audit manuals in accordance with International Standards of Supreme Audit Institutions (ISSAIs). SAIs conduct annual internal quality assurance reviews, improving the quality of audits and overall institutional credibility. A high correlation of Institutional Capacity Development Framework results with independent quality assurance reviews.
	Research and develop relevant technical materials in accordance with ISSAIs and best practices	<ul style="list-style-type: none"> Technical materials developed and/or updated in accordance with ISSAIs, that address issues affecting the public sector e.g. Sustainable Development Goals and the Public Finance Management Reporting Framework.
Strategic Goal 3 - Transform SAI organisational capabilities for greater impact	Enable SAIs to instil results-driven stakeholder relationships	<ul style="list-style-type: none"> Opportunities created for strategic engagements between SAIs to share knowledge, skills, learnings and experiences. Enhanced organisational credibility including independence.
	Improve leadership and organisational capability for transformational excellence.	<ul style="list-style-type: none"> Improved leadership capability and organisational alignment to drive sustainable change.
	Highly skilled, productive, professional and engaged staff.	<ul style="list-style-type: none"> Highly competent, productive and skilled HR Practitioners in the SAI that develop and implement value-added HR Interventions to improve the performance and engagement of SAI Staff.
Strategic Goal 4 - Lead by example and deliver on mandate	Establish sustainable relationships with members, institutional partners and donors.	<ul style="list-style-type: none"> Strengthen relationships between AFROSAI-E, partners and donors to become the preferred capacity building regional body.
	Provide staff with development opportunities to enrich knowledge and skills.	<ul style="list-style-type: none"> Staff compliment that is capacitated to proactively implement strategic goals and objectives.
	Entrench good governance, transparency and accountability principles.	<ul style="list-style-type: none"> Effective governance principles implemented to enable oversight. Management information that allows for effective decision making.

Annex 14 – List of e-learning programmes

AFROSAI-E E-learning resources by end 2020

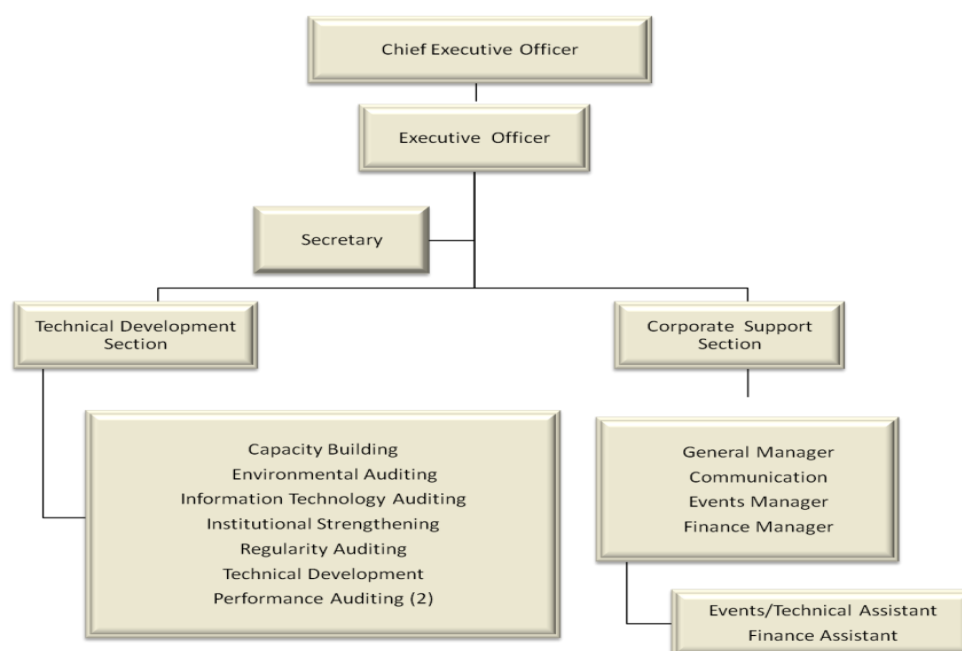
1. Performance Audit Basic Module
2. Performance Audit Pre-study Module (blended learning course)¹³⁶
3. Performance Audit Main Study Module (blended learning course)¹³⁷
4. How to audit government's performance in managing oil and gas contracts (supplied by NCA)
5. CPD through Audit of Extractive Industries
6. Audit of Extractive Industries
7. Coastal Audit
8. Environmental Audit Risks at Local Government Level
9. Compliance Audit knowledge assessment
10. Financial Audit knowledge assessment
11. External Communications Toolkit
12. SAI/PAC Relations
13. Communication and Stakeholder Relations Webinar Series
14. Managing staff for Greater Engagement and Performance
15. Integrated Competency Framework
16. Cyber Security Quiz
17. African Professionalisation Initiative (API) introduction
18. AFROSAI-E Induction Programme

¹³⁶ Blended learning (also known as hybrid learning) is a method of teaching that integrates technology and digital media with traditional instructor-led classroom activities.

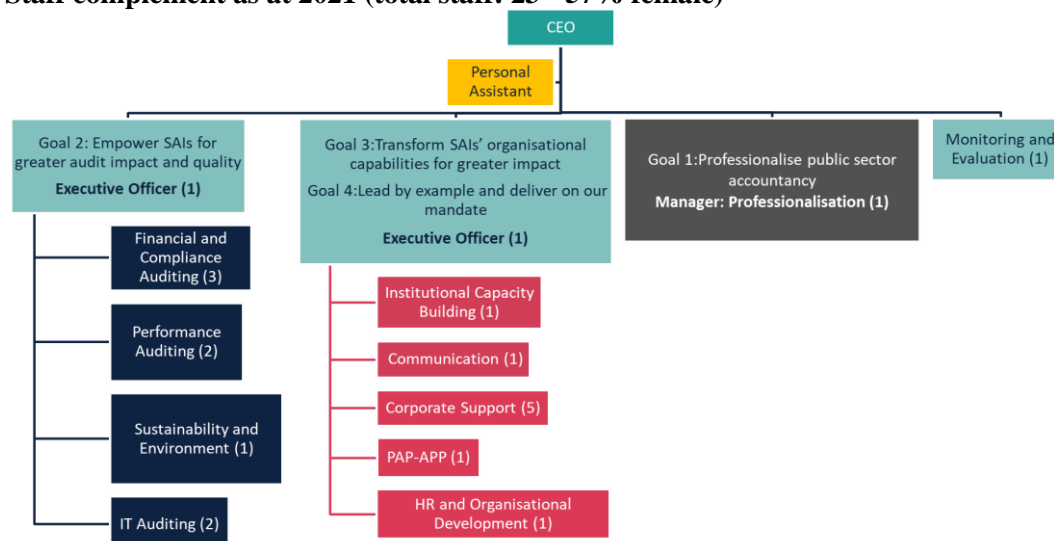
¹³⁷ The entire three-module performance audit course was updated in 2021.

Annex 15 – AFROSAI-E Secretariat 2012-2021

Staff complement as at 2012 (total staff: 17)



Staff complement as at 2021 (total staff: 23 - 57% female)



Figures and graphics kindly provided by the AFROSAI-E Secretariat.

Annex 16 – IDI Global SAI Stocktaking Report - Summary of findings

AFROSAI-E performance on gender in the 2020 IDI ‘Global SAI Stocktaking’ Report

According to the data in the above report:

- AFROSAI-E ranked 7th out of 10 regional bodies for percentage of female staff (43%) - an increase from 40% in 2010. AFROSAI-E also noted an increase in female staff in member SAIs since 2010.
- Most SAI leaders remain male at the global level. However:
 - The percentage of female heads of SAIs amongst AFROSAI-E members has increased from 27% in 2010 to 41% in 2020.
 - The percentage of female senior management in AFROSAI-E member SAIs has increased from 26% in 2010 to 29% in 2020.
- AFROSAI-E leads the way when it comes to the percentage of member SAIs who used the indicated needs assessment approach to inform their strategic plans (28%).
- 33% of AFROSAI-E members have a gender policy (compared to the average of 29% across the 10 regional organisations covered by the survey).
- 28% of AFROSAI-E members have a gender strategy - second only to the North America organisation.
- 44% of members have a gender focal point or gender unit team (or both), compared to the global average of 53%.
- AFROSAI-E leads when it comes to the percentage of SAIs that have integrated gender equality within their audit work (56% compared to the global average of 21%).
- However, only 28% of members reported having conducted gender audits in the period 2017-2019. Noting that ‘gender auditing’ is now included under the AFROSAI-E focus on SDG audits, which may have skewed the results, only 11% of AFROSAI-E members reported having conducted audits focused on SDG 5 in the period 2017-19.
- 28% of AFROSAI-E members reported having conducted audits of other gender topics in the period 2017-19 (second only to North America).
- 22% of AFROSAI-E members reported mainstreaming gender issues in selected audit subject matter from 2017-19.
- Noting that AFROSAI-E’s focus on gender equality has increased significantly in 2021 (after the IDI survey was conducted), AFROSAI-E ranked second (17%) when it comes to commitment to developing the gender capacity of staff (second only to OLACEFS - 25%). However, AFROSAI-E ranked at the top of the list when it comes to plans to develop capacity on gender over the next three years, both for gender on an organisational level and in audit work (56%).



Evaluation of Sida's support to the African Organisation of English-Speaking Supreme Audit Institutions (AFROSAI-E)

This evaluation considers Sida support to the African Organisation of English-Speaking Supreme Audit Institutions (AFROSAI-E) over 30 year-period (1991–2021), including to the predecessor organisation, Southern African Development Community Organisation of Supreme Audit Institutions (SADCOSAI) from 1991–2003. The evaluation focused on effectiveness, coherence, impact and sustainability and included seven case study countries. SADCOSAI/AFROSAI-E have collaborated with multiple partners over 30 years and although coordination between Sida and Embassies has been sub-optimal, coherence between AFROSAI-E and others has been exceptional. Sida's support has increased the capacity of the AFROSAI-E Secretariat and AFROSAI-E has made progress towards its main expected outcomes. Difficulties in attributing impact to AFROSAI-E or Sida's support aside, there is evidence that the support is contributing to increased transparency and accountability in the use of public funds. Significant sustainability of benefits can be expected, but international standards change frequently and AFROSAI-E's support will need to continue if Supreme Audit Institutions in the region are to adapt to changes.

SWEDISH INTERNATIONAL DEVELOPMENT COOPERATION AGENCY

Address: SE-105 25 Stockholm, Sweden. Office: Valhallavägen 199, Stockholm

Telephone: +46 [0]8-698 50 00. Telefax: +46 [0]8-20 88 64

E-mail: info@sida.se. Homepage: <http://www.sida.se>

