

Sida has been supporting 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). Over 30 years of support, often as the sole or biggest donor, Sida's support has increased the capacity of the AFROSAI-E Secretariat and enabled the organisation to make excellent progress towards its expected outcomes. Although coordination between Sida and Embassies has been sub-optimal, SADCOSAI/AFROSAI-E have collaborated with a broad range of organisations and coherence between AFROSAI-E and others has been exceptional. 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 (SAIs) in the region are to adapt to changes.

The rationale for the evaluation was to reflect, look back and draw lessons from Sida's long-term cooperation with SADCOSAI and AFROSAI-E, 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 was designed around the OECD/DAC criteria of coherence, effectiveness, impact and sustainability and 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 evaluation required a particular focus on what difference Sida's support to AFROSAI-E has made. Neither SADCOSAI nor AFROSAI-E had a written theory of change prior to that included in the current AFROSAI-E strategic plan (2020-2024). To be able to conduct the evaluation, the evaluators thus developed a reconstructed theory of change that was used to guide the entire evaluation.

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. In addition to providing space for learning, sharing, and finding solutions to common problems by bringing Heads of SAIs together during the SADCOSAI Conference of Auditors-General 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 and compliance with international standards. In addition, increased independence of SAIs has been a priority for SADCOSAI / AFROSAI-E since the first Institutional Strengthening Programme in 1998, while 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 consulted, 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 was the only funder to SADCOSAI for many years and has remained either the biggest or one of the biggest providers of funds, providing more than one quarter (26%) of SADCOSAI / AFROSAI-E's funding over the 30 years of the evaluation. Sida funding has undoubtedly contributed, both directly and indirectly, to the growth of SADCOSAI / AFROSAI-E as an

organisation. Although the Secretariat has been bolstered by secondments of staff from the OAG South Africa, RRV/SNAO and member SAls, 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 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 SAls, and changes at this level are not tracked. The impact level in the reconstructed theory of change for the evaluation was thus revised to a more realistic level 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 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 impact were found in country case studies.

SUSTAINABILITY

Providing a space for heads of SAls to share experiences and learn from each other, and the attention to both individual and institutional capacity, has enabled the growth of SAls, increased the capacity of Auditors-General and auditors in the region, and provided many manuals and tools that will remain in place if the support of AFROSAI-E were to come to an end. At the same time, constraints to sustainability exist, largely beyond AFROSAI-E's control, including that the audit environment is rapidly evolving as new international standards are developed, 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 SAls that have been part of SADCOSAI / AFROSAI-E over many years might be able to cope with such changes, those that have recently joined (such as Somalia, South Sudan and Rwanda), weaker SAls (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 SAls 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

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.

Effectiveness: The ability of organisations like SADCOSAI/AFROSAI-E to achieve outcomes is linked to the capacity of the Secretariat. Support 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, and development partners need to 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.

Gender equality: Sida can place and keep gender equality on the agenda by making funding conditional on recipients increasing gender equality and including it as an issue to be considered in evaluations. But it is sometimes difficult for organisations 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 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 provides a 'good practice' lesson on how to move from 'seed funding' to project support and then to core support once organisations are mature enough to cope with it.

Twinning with Swedish institutions: Where Swedish institutions have 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: 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. Similar results can be found with long-term support to similar regional bodies (such as the 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 to more focused support to the organisation's main project and activities, and ultimately moving to core support. Sida should remember that building a regional organisation takes time and, even where it is performing well, ongoing support is required.

Where experience exists within a Swedish institution, and where it is agreed to by beneficiaries, **twinning arrangements with Swedish national institutions and counterparts in developing countries should be encouraged**. Such arrangements allow Swedish support to be maximised between funding and technical assistance and expertise from those with 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.

To increase the level of reporting on results rather than activities and outputs, Sida should **assist those they support to identify what the intended results are** as soon as possible in the process.

Although it is increasingly the case, and although both are important, Sida should **focus 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.

2022:21 Sida Decentralised Evaluation: Evaluation of Sida's support to the African Organisation of English-Speaking Supreme Audit Institutions (AFROSAI-E)

The evaluation was commissioned by the Embassy of Sweden in Addis Ababa. It was carried out by NIRAS Sweden AB with an evaluation team consisting of Greg Moran (Team Leader), Marion Baumgart dos Santos, (Technical Expert Audit Institutions and Governance), Kjeld Elkjaer (Technical Expert Public Finance Management and Audit Institutions) and Dorothy Mushayavanhu (Technical Expert Governance) between October 2021 and May 2022. The evaluation included a field visit to Eritrea. The evaluation can be downloaded from www.sida.se/publications