

# Public Auditing in Southern Africa

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**Department for Democracy  
and Social Development**



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**Sida Evaluation 98/11**

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## EXECUTIVE SUMMARY

Sida has supported the Southern African Development Community Supreme Audit Institutions (SADCOSAI) since 1989 until now through Sida's Piloting and Methods Development Budget. The focus of the support has been on assisting SADCOSAI to establish itself initially as an association and then to meet regularly, and also to fund a series of regional training courses in Performance Auditing theory and practice. Some other activities have developed during the support period, but in essence the programme has been supporting these two areas of activity.

The meetings of SADCOSAI are attended only by the Auditors General themselves, accompanied by some senior staff on occasions. They are to allow the senior representatives of a crucial branch of democratic governments to meet, exchange views, learn from each others experiences and offer practical and moral support to each other. All the SADC countries are members of SADCOSAI, including Angola and Mozambique.

The training courses have brought together auditors of a more junior level from different national audit offices to learn the new skills of Performance, or Value for Money Audit in keeping with international trends in this professional area. The courses have been regional in nature, thus fostering dialogue and exchange between the offices of the SADC nations included in the programme (excepting the two Portuguese speaking countries: Mozambique was included in the evaluation exercise and a separate chapter addressing its particular needs has been added - Appendix 5)).

A number of the SADC countries (excluding Mozambique, Angola, Zambia, Malawi, Swaziland and South Africa) also receive support to the office of the Auditor General through a bilateral programme which funds a twinning arrangement between the regional OAGs and RRV. Under this arrangement RRV places long term consultants as advisers in their offices.

The institutional consultant involved in both these areas of support is the Swedish National Audit Office (RRV) which has developed a wide programme of international work through its International Secretariat.

The purpose of this evaluation is to provide a basis for Sida to assess progress and problems so far encountered in the regional co-operation through SADCOSAI; to assess in what respect the support to SADCOSAI can be said to be complementary to the bilateral support given to some of the countries and to assess whether the co-operation and training programmes have had sustainable effects for the respective National Audit Offices.

Our findings in the main indicate that this has been a very useful programme of support, on which it has been well worth spending the contribution of the Swedish tax payers. It is clearly apparent that the role of the Supreme Audit Institution (SAI) in any country is pivotal to the furtherance and maintenance of democratic principles, honesty, transparency and accountability. A programme of support which is seeking to assist SAI's in Southern Africa to monitor these facets of its nation states must be fundamentally worthwhile.

There are of course contextual difficulties in the environments in which the SAI's, as organisations, operate. Auditors General do not have the authority to hire and fire their own staff, nor to set this salaries and conditions of service, central government does that. Professional accountants will be attracted to the private sector and in general there will be a high turnover of staff, depleting the institutional knowledge accrued by the office. However, this is the normal context of development assistance. If everything was perfectly all right there would be no need for the donors or consultants in the first place.

We consider the programme ultimately to be worthwhile and to have been delivered with conscientious professional attention. The programme has had a number of positive impacts in the region and in the main the objectives developed originally have been achieved. Regional exchange among the Auditors General is well established through the Congress meetings and a number of review meetings; Performance Audit reports are being published in different countries by auditors trained in new skills and knowledge; these reports have been well received by client ministries and more are requested. The legal framework to allow Performance Auditing of public bodies is generally in place and there is huge scope for an increase in activity in this field.

We do have a number of concerns. Given the way the project has been managed, by Sida, RRV and SADCOSAI, we feel there are many opportunities to enrich and strengthen what has essentially become a fairly predictable and limited range of activities. Because of the nature of the inception of the programme, innovative though it was, Sida did not at any time during the seven years, question the nature of the assistance. There was never pressure on SADCOSAI or the institutional consultant to consider the possibility of widening the range of objectives agreed at the outset of the programme. There was some small expansion of activities, but never any real reassessment of the goals and purpose of the support during the entire period. One can question Sida and the consultant's vision and role in this regard but it is also the case that SADCOSAI itself has not managed this programme in a proactive way. Although the impetus came from the region itself to establish the programme, and there have been two three year working programme documents developed as outputs from Congress meetings covering the support period, SADCOSAI has not demonstrated ownership of those programmes, nor of the co-operation itself. The support has been handled and owned by RRV and Sida rather than SADCOSAI itself. All parties need to be clearer about their roles and responsibilities. We will address this point further in our discussions.

The people in the region have offered a number of ideas and suggestions during the course of this exercise which we have woven into the recommendations in this document. Our basic recommendation is that Sida should continue to assist SADCOSAI but this should be attempted in rather more creative ways than is currently being supported. There is no doubt that there has been a very major effort made to assist the SADC OAGs and we hope that our evaluation, severe though it may seem in places, will be seen as an addition to these efforts and will be received in the constructive way it is intended.

We have therefore developed a number of practical recommendations and these are fully described in chapter 4 and summarised below.



## RECOMMENDATIONS

We recommend that Sida continues to support the regional programme for a limited further period to allow the development of a cadre of well trained, public service audit trainers. We do not necessarily recommend that the same type and style of support as is currently being delivered should continue and our recommendations contain a range of options and alternative strategies for consideration.

We have assembled our conclusions and recommendations under five major areas of assessment:

1. Relevance (3 recommendations)
2. Institutional Development (9 recommendations)
3. Human Resource Development (5 recommendations)
4. Sustainability (8 recommendations)
5. The consultant

### 4.1 Relevance to the SADC region

We consider the project to be relevant to the continuing needs of the region as a whole. Although there are a number of international audit associations, this region has a common history, common struggle and a common way of doing things. Everybody we spoke to from junior staff who have no involvement in the SADCOSAI meetings to the Auditor General's themselves, were very clear that it was relevant and useful for the exchanges and interactions initiated through SADCOSAI to continue. A major change in the circumstances of the region has been the inclusion of South Africa into the SADC fraternity, but this is perceived as a positive change and one which will strengthen SADCOSAI.

The increasing emphasis on the Civil Service Reform Programmes in one form or another throughout the region makes the support to OAGs more relevant than ever and we feel that any increase in the capacity of the OAG to perform and publish regular Performance Audits can only benefit these programmes. In theory, the cascade effect to the citizens of the region should be beneficial as governments departments are not only called to account for mistakes, poor procedures and systems, but also assisted to recognise them and improve them through recommendations made in the PA report.

We do however feel that the implementation of the project could be improved in terms of its relevance and we recommend that:

4.1.1 *Sida should continue to support SADCOSAI for a limited but defined period.*  
(3.1; 3.4)

4.1.2 *The implementing consultant should design an alternative method of Performance Audit in collaboration with experienced SADC auditors which is shorter, sharper and cheaper (in terms of OAG time spent on it) which could be used to address severe, immediate problems.*  
(3.2.2.b)

4.1.3 *The scope of the programme should be expanded to address the issues raised in the SADCOSAI Three Year Working Programmes* (3.1.6)

## 4.2 Institutional Development

In this section we are considering SADCOSAI and the individual SAI's as the focus of institutional development.

4.2.1 In effect SADCOSAI as a body is run on a voluntary, informal basis from the OAG Botswana. This office bears the cost of administering the association whilst the officers involved also carry their own responsibility to the Botswana Public Service. There are a number of ways that the association could be strengthened through some attention being paid to the SADCOSAI secretariat. We recommend that:

- *Some consideration be given to strengthening the SADCOSAI Secretariat. One possibility is to fund (short term) a SADC national as a co-ordinator /consultant in the secretariat who would have a number of duties, for example:*
    - *manage SADCOSAI funds and budget*
    - *arrange SADCOSAI meetings*
    - *prepare all documentation for such meetings*
    - *ensure follow-up seminars are organised*
    - *co-ordinate the Officer Exchange Programme*
    - *collate and edit the proposed newsletter*
    - *co-ordinate regional training*
    - *visit national OAGs and assist with the resolutions*
    - *liaise with SADC*
    - *maintain a directory of training and management specialists*
- (3.2.1)

(We understand that this recommendation has been overtaken by events as described in the body of the report)

4.2.2 The full benefits of the SADCOSAI meetings are the exchanges which occur at the senior levels these and not fully felt at levels lower down the organisation. We feel that a great deal of institution building could be stimulated among staff if there was some concrete fall out from the meetings.

We recommend that in the short term:

- *Documentation which is not sensitive, which might include all or some of the following, should be circulated to staff at all professional levels in the OAG:*
  - minutes
  - speeches
  - programmes
  - country papers
- *The OAG should consider calling a full staff meeting after each Congress to sensitise staff on the issues discussed and allow them to comment and ask questions. This could be a professionally interesting and motivating event on the OAG calendar and be a cost effective method of spreading the benefits of the SADCOSAI Congresses to the institution*

(3.2.1)

In the longer term:

- *all staff should have access to the SADCOSAI newsletter*

Not all the OAGs have developed a Strategic Plan or management procedures and systems which are fully congruent with the needs of a critically placed, pressurised government department. Some have and we commend Zimbabwe and Namibia on the production of their recent Strategic Plan Documents.

We recommend that:

*4.2.3 Any future support for SADCOSAI should include an element of Executive Management Development aimed at the senior and middle management in the SAI offices. The programme should involve peer exchange so that the individual AG's could share the benefit of their experiences and expertise with other managers. Subjects which could be included in such a programme might be:*

- Managing Strategically*
- Managing for Performance*
- Managing a Team and so on*

(3.6.1)

*4.2.4 Delegates to the SADCOSAI Congresses should be asked to donate any documentation, brochures, audit reports, strategic plans etc., to a display table, set up at the Congresses for the purpose of encouraging exchange.*

*4.2.5 Individual SAI's and /or SADCOSAI could consider subscribing to newsletter of the new NGO: Transparency International SA, the international anti-corruption organisation and benefit from the development impetus of this body (Newspaper clipping. Appendix 10).*

*4.2.6 The role and function of the Secretariat and its 'officers' should be clarified and agreed.*

(3.2.1 a)

*4.2.7 If a full time co-ordinator post cannot be funded, consideration should be given to using some of the funds already subscribed to hire short term, regional consultants to expedite appropriate Congress resolutions, the publication of an infrequent newsletter, for example.*

(3.2.1)

One aspect of the institution building is the degree to which an organisation is perceived as credible, valid, mature. In the national life of a state the reports of the OAG should carry weight and influence the way government does its job and the way its citizens think about government. We feel that there is a lot of scope for individual SAI's in the region and the association working on this behalf to develop a more positive and higher profile public image.

We recommend that:

*4.2.8 The OAG establishes and maintains close working links with the Public Accounts Committee*  
*- holds seminars*

- presents reports at working lunches*
- arranges study tours to other PACs/OAG's*

(3.2.2)

4.2.9 *The OAG develops a Public Relations Strategy.* (3.2.2)

4.2.10 *SADCOSAI considers the development of a checklist of strategies to monitor the development of Performance Auditing in the region* (3.6)

### 4.3 Human Resource Development

Clearly the Performance Audit Programme is a major human resource development activity and as we have remarked, a good number of sound training activities have been carried out and as a result a large number of personnel have developed their professional skills in the Performance Audit area. We suggest however, that more effort could be put into wider developmental activities. Despite there being a high staff turnover we feel that by now there should be a higher number of ‘accredited’ resource persons at least, if not fully developed trainers, among the staff who have passed through the programme. It is even possible that had there been publicised opportunities to work with RRV to develop in this capacity, some staff who have left the service may have been tempted to stay. This is a highly hypothetical point and must remain so until auditors who have left the service can be interviewed for their reasons for leaving. It is our experience however, that people do remain in the public service even though the conditions are poor if they perceive that there are other opportunities to develop their careers, such as training and the opportunities to work on interesting international programmes.

We recommend that:

4.3.1 *Any future support to the project have a concrete training of trainers activities built into the Terms of Reference. TOT activities should be developed with inputs from a training specialist as well as technical audit content.*

(3.2.4)

4.3.2 *The training units of the individual SAI's be strengthened. Existing SAI Training Units could be assisted by funding the purchase of local companies to train officers in for example:*

- Managing the Training Function
- Developing a Training Plan
- Training /Presentation Skills
- Carrying Out a Training Needs Assessment

*This is not an expensive option and does not need to incur the costs of expensive expatriate consultant companies.*

(3.2.5)

4.3.3 *Sida should support the newly established core of trainers until a functioning SADCOSAI Training Unit is fully established. This Unit could be called on by individual SAI's. The SAI should pay for these services from the beginning, perhaps initially being assisted by Sida to supplement their training budgets. The Unit could charge market rates and thus boost SADCOSAI coffers.*

*The training unit could widen its scope to offer courses in “Managing an Audit Office”, “Writing Friendly Audit Reports” and so on, as it develops confidence and capacity.*

(3.2.5)

4.3.4 *The officer exchange programme mentioned in both SADCOSAI Three Year Working Programmes should be encouraged and its establishment and support built into any future programme. It does not need any expatriate input as this could be co-ordinated through the Secretariat if it were strengthened or through a centralised Training Unit, if it were established. In any case it could be encouraged by individual Auditor General.*

(3.1.5; 3.2.5)

4.3.5 *The design of a Performance Audit training manual to be used by trainers should be a feature of the Terms of Reference of any future support. The documentation currently used by RRV to run its programme could be the basis of the manual.*

(3.6)

## **4.4 Sustainability**

It appears to us after seven years of support to the two main areas of focus in this project- the SADCOSAI Congresses and the implementation of the Regional Performance Audit training courses, that the former is ultimately sustainable (with some degree of difficulty) from this point, and the latter is not.

We do not think the reason for sustainability of the Congresses is the result of the consultant strategy, but rather the response of the Auditors General themselves to signals from Sida down the years that the level of funding will obviously decrease, and finally be terminated. The awareness is reflected in the minutes of the meetings and in the decision to subscribe to SADCOSAI to have meetings biannually instead of annually, and to cover travel accommodation and administrative costs to the Congress meetings. The RRV budget also shows the continuing reduction in support to the Congress.

The Performance Audit courses will continue to need support as the capacity of the regional auditors in the OAGs has not been developed sufficiently to allow them to run a comprehensive programme. We have addressed some of these issues specifically under 4.3 Human Resource Development, above. We have focused our recommendations here on wider issues of sustainability, some of which we know are already in the thoughts of the AG's.

We recommend:

4.4.1 *The subscription to SADCOSAI be increased on a biannual basis*

(3.2.6)

4.4.2 *RRV, or any other institutional partner consultant, should cover their own costs to attend SADCOSAI Congresses.*

(3.1.7)

4.4.3 *Sida should support a TOT course run by some graduates of the recent IDI TOT course, to assist the development of a regional core of audit trainers.*

4.4.4 *Sida should continue to support the Performance Audit training programme, and it should be expanded to include training in IT, Financial Audit, and management development issues. The consultant selected to continue this work should emphasise capacity building and have demonstrated ability to leave a sustainable training activity behind when they phase out of the project.*

(3.1; 3.2)

4.4.5 *Regional local consultancy companies should be allowed to tender for some aspects of the support programme, as joint venture bids with RRV, or in competition with them. They will add different perspectives to the training and development activities, and will themselves learn from the association with a mature organisation. This learning will add to the intellectual memory of the region, and thus sustainability of the programme. They will also be cheaper in fees and have less back up costs.*

(3.4.3)

4.4.6 *Given that Performance Auditors do not have a recognised career path, SADCOSAI should collaborate with the work being done in the South Africa OAG to develop a competence profile and recognition for its personnel in this field. Any consultant support to the SADCOSAI should include this kind of collaboration in the institution building components of any future project.*

(3.2.1)

4.4.7 *individual SAIs should establish Quality Control Teams to :*

*-monitor the quality of reports*

*-follow up on the results and impact of any training activities*

*These teams should be called on to report to SADCOSAI Congress meetings on occasions.*

(3.2.1)

4.4.8 *SADCOSAI should prepare an action plan intended to broaden its resource base*

(3.6.5)

## **4.5 The Consultant**

We recommend that:

4.5.1 *RRV staff proposed for all international assignments should be approved by SADCOSAI in a more rigorous procedure based on a series of agreed criteria which include sufficient proficiency in English (or the national language) to allow them to work without causing difficulty to the client.*

4.5.2 *RRV should improve its preparatory and briefing programme for all staff proposed for international assignments. The design of this programme should involve African partners, and where feasible, they should be involved in its delivery.*

# 1 BACKGROUND AND INTRODUCTION

1.1 Sida has supported the Ministry of Public Service (MPS) in Lesotho since the mid 1980's. This bilateral support used ISO as the first implementing agency and in 1987, after a visit of the then Auditor General (AG), Accountant General and Inspector General (IG) of Lesotho to the Swedish National Audit Bureau (RRV), a co-operation programme based on twinning principles was agreed and a long term RRV staff member was contracted to work with the Inspector General's office in Maseru. As a further result of this visit, the concept of Performance Auditing (PA) or Effectiveness Auditing, was introduced into the IG's office. The co-operation with the Office of the Auditor General (OAG) developed when the function of the Inspector General in the MPS were transferred to the OAG and Sida accompanied this transfer.

There is some interesting institutional history associated with this little story. Initially there was some reluctance on the part of RRV to become an institutional consultant to implement a Sida project and had to be 'persuaded' to work in the Lesotho OAG. RRV after all has powers of inspection over Sida and to become employed by it perhaps required some institutional re-thinking. It was an interesting coincidence that at this time, in the mid eighties, a new Director of RRV was invited to sit on Zimbabwe's Public Service Review Commission and in so doing developed an interest in international work and in getting RRV involved in institution building in Africa. The Bureau anyway was a member of the International Organisation of Supreme Audit Institutions (INTOSAI), which is likely to have been interested in the promotion of SAI's in developing countries. From whatever stimuli, an international department, the International Secretariat, was established in 1989 "*with one co-operation project - the OAG in the Kingdom of Lesotho*" (Speech: Inga Britt Ahlenius, Stellenbosch 1996).

The OAG Lesotho at that time was fortunate to be headed by Mr. S.P. Molapo who, with the then Sida Programme Director's support came up with the initiative to broaden the bilateral assistance received by his office, to the wider region in Southern Africa. He was keen to expand exchanges with other African SAI's as well as that which he enjoyed with RRV. RRV also supported this initiative. The first meeting of AG's from 13 Southern and Eastern African states was convened in Harare in March 1989. The minutes of this meeting note that the AGs "*recognise ourselves as an informal grouping of the Auditors General on this 2 (second) day of March 1989 and that pending formal recognition as an association of Auditors General in the region hereby mandate Messrs S.P. Malopo (AG Lesotho) and E. Letsididi (AG Botswana) to approach Sida for funding of the furtherance of the Auditors General grouping in the region arrange for a course in Effectiveness Auditing to be undertaken by the Swedish National Audit Bureau for auditors in the region....*". And so the regional programme of support to SADCOSAI was born.

Initially this grouping was termed The Southern and Eastern African Organisation of Supreme Audit Institutions (SEAFOSAI).

From the meeting held the following year in Maseru, the AG's developed a proposal for a three year programme of activities, which may be summarised:

- to hold annual Congress meetings for AG's
- to arrange courses for auditors and seminars for AG's

And it was for these original activities that Sida funding was sought.

1.2 In our discussions with senior and junior officers in the various OAGs we frequently met a degree of confusion about roles and responsibilities vis a vis Sida, RRV and SADCOSAI itself. Sida is the Swedish International Development Agency, that arm of the Swedish public service charged with the responsibility to manage and administer development funds allocated by the Swedish government. It is a funding agency, answerable to political masters. In response to international requests, from governments and/or other organisations Sida may fund development programmes of support and may enter into contractual arrangements with consultant organisations to deliver these programmes. The recipient of the assistance should however, manage the implementation, i.e. manage the implementing consultant. In some instances the funds are donated directly to the recipient and all contractual arrangements and payments are made by it. In this case the contracts to fund the programme of support have always been drawn up between Sida and RRV.

Sida's understanding is that SADCOSAI should manage RRV's delivery of this programme. It is this area of international aid programmes where role and responsibility is sometimes difficult for the players themselves to understand. In the first place other donors (and Sida in the past) may not expect 'hands on' management of their programmes by the recipient or international partner and many senior officers are familiar with this kind of donor behaviour and consider that the funds still 'belong' to the donor. There are plenty of examples where donors do retain a major influence on the way funds allocated to a project are used. If the international partner is also not absolutely clear about the difference between the donor and the implementing consultant, it is not likely that they will attempt to be very directive about management of a programme or use of funds which 'belong' to the giver. In this case anyway, the contracts and budgets agreed by RRV and Sida were not made known to SADCOSAI. When we recommend below that SADCOSAI should be more proactive in the management of this programme we are aware that the circumstances to encourage them to do so have not been altogether favourable to allow this to happen.

All this can mean that an international partner in a so-called twinning arrangement may not be a partner in any real sense of the word at all, and twinning may come down to the allocation of consultant advisors to the partner. In the SADCOSAI programme of regional support the Association has not really taken hold of this programme and managed it as its own. It is still seen as an RRV - Sida managed project and all parties need to address this issue.



1.3 The reasons for this are fairly simple, but tied up in a complicated knot of actors' roles and responsibilities as we mention above. The fact that this is a regional programme of support makes it more difficult to establish the responsibilities for successful implementation. The actors involved are fourfold: Sida, SADCOSAI, RRV and the individual Supreme Audit Institutions (SAIs) in each of the member countries. All have roles to play to ensure success. The Sida support to SADCOSAI was intended to allow it to become established and to develop, and that by supporting the Association in the key area of Performance Audit capacity building a parallel programme of bilateral support to a number of individual SAIs would be reinforced. It is not easy to make absolutely strict demarcations between the activities and effects of the two programmes, (for example, when a long term advisor, bilaterally funded, assists regionally funded course 'graduates' with their projects back in their home SAI) and in effect it is not critical to make such a demarcation. It is only difficult when a formal evaluation exercise tries to tease out cause and effect. There seems to be no doubt that they have indeed benefited from each other and particularly, that auditors trained in Performance Audit on the regional courses have gained from the presence in their home SAI, of bilateral support. Common sense suggests that the linkages between the two programmes would be beneficial as on the spot advisors are available to offer on-the-job assistance to regional course participants.

The most complex aspect of the evaluation reflects the least clearly defined activity of the regional programme, the support to SADCOSAI itself. The regional training programme in Performance Audit is a more straightforward activity with clearer activities and effects. SADCOSAI is a regional association of Auditors General which meets once or twice a year, supported by a voluntary Secretariat comprising a Secretary General and a Treasurer, both of whom are full time public officers with the responsibilities of their country based posts to fulfil. They run SADCOSAI in their spare time from the Botswana office of the Auditor General and it is not easy for a consultant partner to develop the kind of complete relationship with this body than can be expected with an established full time office. It is fair to appreciate the trickiness of working in this situation.

1.4 *'The original project was started much on a trial and error basis and was financed through Sida's funds for Research and Methods Development. Therefore no comprehensive analysis and project preparation was made as is normal within Swedish aid. The experiences within the first year 1990-92 were, however, considered positive and the project was given one year prolongations for another 3 years 1993-95. In 1996 a new decision was taken to prolong the project for the years 1996 and 1997. A total contribution towards this project is 13.86 million SEK'*

(from Evaluation TOR. Appendix 1).

It should be pointed out here that Sida allowed the pilot project to run for seven years without any comprehensive evaluation or review. Although, under this arrangement, RRV was not required by Sida to develop rigorously defined tender documents, and this will be explored in detail in later sections, the Association itself was clear in what it wanted to gain from its formation.

A very concrete output from the first meeting was the Three Year Working Programme 1990-1993, sent to Sida by the AG's of Botswana and Lesotho in April 1990 as a basis from which to secure funding. This was repeated in 1993 with another three year working programme from what had then become SADCOSAI.

From these documents Sida chose to assist the establishment and then support of the Association itself, and also the training of Performance Auditors. Sida requested RRV to be the implementing consultant and to carry out a number of activities associated with these two major areas. As the particular funding process for this pilot programme did not require it, it has meant that the programme support has unfolded without the benefit of a clear framework of goal and purpose. This means that this evaluation exercise has not been able to rely on reference to objectives, indicators and means of verification. More importantly it means that, as the years have unfolded there have not been clear benchmarks against which the consultant and its partners, and indeed the donor, have been able to measure progress and assess achievements. We have discussed the roles and responsibilities of the different agencies in the management of the programme in a separate section below.

1.5 This has been an important programme of support, coming at a time when many African countries are rethinking the role, functions and purpose of government, as well as its efficiency and effectiveness. Democracies thrive on enabling its citizens access to information about workings of government bodies. The Supreme Audit Institutions (SAI's) clearly play a critical role in all attempts to make government more democratic and transparent. Any assistance to enable these institutions to function more effectively and efficiently themselves can only benefit all citizens of the nations involved in this initiative.

## **2. THE EVALUATION**

### **2.1 Aims**

2.1.1 The main aim of this evaluation is to:

- i) provide a basis for Sida to assess progress (outputs and effects) and problems so far encountered in the regional co-operation through SADCOSAI
- ii) assess in what respect the support to SADCOSAI can be said to be complementary to the bilateral support given to some of the member countries
- iii) assess whether then co-operation and training programmes under the Swedish support to SADCOSAI have had any sustainable effects for the respective National Audit Offices
- iv) assess whether there has been 'gaps' in the SADCOSAI programmes for regional co-operation and training that could still be filled and programmes be improved.
- v) assess the possibility of Swedish phasing out of the project and the possible consequences of such a withdrawal

- vi) assess the cost efficiency and cost effectiveness of the RRV support to SADCOSAI and give recommendations to Sida on possible ways of action for the future.

2.1.2 The evaluation covers three main areas namely:

- i) the regional co-operation through SADCOSAI
- ii) the effects of the regional co-operation on the national audit offices;  
and
- iii) the relevance and quality of the foreign support to the regional co-operation

## **2.2 Methods**

2.2.1 After an initial briefing and clarification of the Terms of Reference (Appendix 1) in Stockholm, the two consultants made field visits to seven countries in a two week period: Botswana, Lesotho, Namibia, Mozambique, Swaziland, Zimbabwe, South Africa (Itinerary Appendix 3). The list of people interviewed in these visits is attached (Appendix 2).

By chance there was an INTOSAI IDI Training of Trainers course being run in Pretoria at the time of this field visit and so the evaluator managed to speak to participants from Malawi, Tanzania and Zambia - countries not included in the field visits.

It should be noted that South Africa is not involved in the Swedish co-operation programme but discussions were held in the OAG SA as this office has made developments in its training programmes that might be useful to other SADC SAIs.

2.2.2 Various formal and informal methods for collection of data were used by the consultants:

- a. Desk studies -Documentation was given at Sida offices, RRV and the countries visited.
- b. Direct measurement was made by inquiries made in the respective SAI's e.g. staff strengths, reports produced, staff trained through the co-operation, etc.
- c. Interviews with key people were conducted. These include audit office staff, auditees, PAC members where possible and other government departments.
- d. Group interviews were held with staff who underwent the training and with the senior management staff.
- e. RRV staff seconded to some offices were interviewed. Only telephone interviews were held with the senior management of the International Secretariat and this was not satisfactory enough to elicit full views from RRV.
- f. An interview framework was sent in advance to the Auditors General and was administered by the consultants on arrival in the respective countries (Appendix 4).

2.2.3 The consultants met in Harare from the 15 of September, 1997 to write and compile the first draft report which was submitted to Sida and then circulated to the Auditors General and discussed at the review meeting in Pretoria in October 1997. Further drafts were developed as a result of meetings in Stockholm with RRV staff.

2.2.4 The limitations in the evaluation process were those associated with time constraints so that the field visits to each country were very short, and head office staff from RRV, and their consultant lecturers used on the training programme were not interviewed before the writing of the first draft. The other difficulty associated with the exercise was that Sida had allowed seven years elapse before requesting a formal evaluation, and then the very wide terms of reference meant that no area could be scrutinised in the detail it deserves. In spite of these drawbacks we are convinced that our findings are a valid, though generalised, representation of the project, both its more and less positive features.

### **3.0 FINDINGS**

3.1 Our findings are presented following in the main, the areas specified under the TOR, paragraph 2.2 'Main areas of Evaluation', although we have made some changes to this layout and order.

#### **3.1. The realism and relevance of the original objectives in relation to the mandate of SADCOSAI and the development of the objectives over the years of Swedish support.**

3.1.1 As we have pointed out in the background section, this project has not followed the 'normal' Sida processes in terms of initial appraisal and review procedures. The initial objectives we have found therefore are not as specific as is normal in current procedures where the LFA process requires a very distinct articulation of programme objectives linked to goal and purpose. At this point we are not saying that this is necessarily a negative aspect of the co-operation, there have been and still are, a great number of successful and useful development projects planned and delivered without the benefit of the LFA method.

The first articulation of 'objectives' for the co-operation are to be found in the contract signed between Sida and RRV in the summer of 1990. The TOR for the one year contract, dated September 10 1990 describe the duties of RRV as being to work with the SAI's in the region to do three things:

- plan and implement a combined course and seminar on performance Auditing which will take place in Lesotho during three weeks in October 1990
- plan and implement a meeting for the Auditors General in the region (*dates and topics mentioned*)
- plan and implement a working seminar on the implementation of the resolutions taken by the AG's meeting in Botswana (*in April 1991, Zimbabwe*)

3.1.2 The 1993 - 95 tender document, on which the contract for this period is based, does not include objectives, but it does have a section on activities, from which objectives may be deduced. The activities are:

a. Annual congresses of SADCOSAI

...that the responsibility for planning and organising SADCOSAI annual congresses will lie on the hosting SAI...

(It was not clear to us therefore what sort of activity RRV would carry out here)

b. Working seminars and follow up meetings of the AG Congress

One meeting and one seminar is described

c. Courses in performance Auditing and follow up seminar

Under this item the October '93 seminar already held was described - it was not a forthcoming activity. Two courses are described:

- an advanced course in Lusaka (Nov. 1993)
- a basic course in Swaziland (March 1994)

d. Support from RRV

Listed as an activity but without further detail.

3.1.3 By 1995 a Plan of Operation for a six month extension period of contract, July - December 1995, using the LFA approach, has been developed, and in this there are Development Objectives, activities, outputs and indicators (see Appendix 6). There are three activities:

- to perform an advanced performance audit course
- to perform a follow up seminar
- to develop a handbook

3.1.4 The 1996 Terms of Reference for the two year period to December 1997 again does not specify objectives as such, but there are 'Obligations of the Consultant' which now replace 'Activities'. These are:

- recruit teachers to the courses/seminars in the training program
- recruit short term consultants for on-the-job training activities
- assist the host SAI when organising courses/seminars
- assist the secretary General in preparing yearly reports
- assist the secretary general in preparing the Plan of Operation 1998-99
- finalise the production of the Handbook

A number of other administrative responsibilities are listed.

The associated Plan of Operation again uses the LFA approach and it specifies objectives, activities and outputs

We can summarise the above by saying that in general terms the 'objectives' of the RRV-SADCOSAI project have evolved into two main areas of activities, with some spin off developments such as production of a handbook and some on-the-job training; these are:

- to enable the AGs to meet annually in the first place and now biannually
- to support a programme of classroom and project based training courses in Performance Auditing designed and delivered by RRV staff from Stockholm

3.15 The Development and Project objectives now defined in the 1996 -97 Plan of Operation are:

Development Objective 1	Increased regional co-operation between SADCOSAI members
Project Objective	Facilitate the regional co-operation between the SADCOSAI members
Development Objective 2	Increased use of Performance Auditing in SADCOSAI
Project Objective	Enhanced knowledge of Performance Auditing

If we accept that these are a valid reflection of what has been happening from the beginning of the co-operation, and we think, overall, they are, we can assess their realism and relevance in relation to the mandate of SADCOSAI.

This mandate, and the aspirations of the organisation are very clearly described in their two 'Three Year Working Programmes' (1991 -93 and 1994 - 97 ) published both times in the aftermath of Congress meetings and sent to Sida as support documents to request further co-operation assistance. They both specify Goals and Intended Results and both articulate fairly clear programmes of action for the region; under Training Activities for example, they included suggestions for training in:

- Management of an Audit office
- Communication skills for auditors
- Standardisation of audit work

They also include ideas to establish a structured exchange programme for junior officers and the first document suggests establishing a regional newsletter. (Example Working Programme. Appendix 7).

Of the activities outlined in the programmes Sida chose to support the Association and the training of Performance Auditors. These have been realistic and relevant objectives and we could discover no opinion to the contrary. Since 1995 the objectives of the programme have been more clearly defined and the additional activities mentioned above (on-the-job training, production of the handbook and one course in management to replace a proposed training of trainers course - superseded by an IDI initiative in Pretoria) have been added to support them. These additional activities/objectives also seem to us to be realistic and relevant things to be doing under this programme of support.

Our concern is that the objectives and activities remained ill defined for so long in the first contracts, TOR and tender documents. For example: it is difficult to assess exactly what is involved in supporting the Congress meetings if the bulk of the responsibility for them has since 1993 been with the host SAI and other activities/objectives connected with this are not spelled out; it is not always clear exactly how many courses, with what learner objectives, to be designed and delivered by how many consultants per course were planned? Some of this information can be extracted from budget costs but this is not a satisfactory way to be clear about what was intended to happen, and thus assess its achievement.

3.1.6 Another area of concern is that the project objectives have remained fairly limited to the Performance Audit courses and the Congress meetings.

A major criticism we have is that the recipient remained clear about its own development needs and articulated these through reports to Sida and through its own Three Year Working Programmes. These remain the clearest expression of objectives until the fairly recent introduction of the LFA process into Sida projects, but what is described in them is still not being fully addressed, either by SADCOSAI itself, or by RRV. Although the LFA has now helped the Association to clarify a number of areas, a number of possible original objectives have not been addressed. These remain relevant and important to the SADC regional OAGs (for example, the exchange programme for junior officers).

On the other hand, from our understanding of the discussions we have had, we realise that RRV understand themselves to have been asked only to train Performance Auditors and assist the establishment of SADCOSAI. It was the responsibility of Sida, as the years went by, to engage in a more substantive dialogue with SADCOSAI to explore their working plans and the ambitions outlined therein before deciding which aspects of them to support. Originally Sida picked up the Performance Audit training and assisting the establishment of SADCOSAI as an Association and mandated RRV to do these things. Our discussions with the Auditors General reveal that they put together the working plans specifically for Sida, under the impression that Sida would support them, they did not look elsewhere for support for those other areas not addressed by Sida, through its terms of reference to RRV. Because of this ‘understanding’ of the part of the SADCOSAI members, that they were being supported by Sida, they did not look for other assistance in order to pursue the remaining objectives on the work plans. As Sida did not engage SADCOSAI further in any kind of strategic dialogue concerning its plans and mandate no widening of support to address other issues developed.

3.1.7 We have remarked above that the programme objectives did not fully reflect the ambitions outlined in SADCOSAI working programmes and at this point we would also remark that SADCOSAI itself bears some responsibility for this disparity between their needs and the project documents. Project partners do have responsibility to steer consultants and to give them guidance. The fact that this was not done indicates that real ownership of this programme did not lie with SADCOSAI. It is necessary that the Association bears this in mind for the future and itself takes a more proactive role in shaping the nature of the programme’s activities. SADCOSAI should be involved in the dialogue between Sida and RRV to draw up project documentation. It is also possible that RRV, as the consultant, could and should raise these issues as an aspect of its own strategic dialogue with its client. As one of RRV’s primary roles has been to provide strategic advisory support to the strengthening of SADCOSAI we consider that exploration and discussion of the Association’s working programmes could have been a fruitful area for dialogue.

3.1.8 Summary of relevance of objectives: in general we feel that the objectives, as far as they were defined, are relevant and worth pursuing. We recommend that in any future programme of Sida support objectives should be reconsidered to encompass more of the needs and ambitions expressed in the SADCOSAI Working Programme documents and in the Association’s Statute

Objectives of 1991. SADCOSAI itself should monitor the achievement its own programmes, through the Secretariat, through agenda items at Congress meetings and/or through the establishment of small working groups which concentrate on carrying out particular proposals.

### **3.2. Quality of the regional co-operation and co-operation with the institutional consultant (RRV)**

We have developed our own criteria for discussing quality based on the issues brought up in our interviews and through our understanding of the documentation available to us. The quality issues we have considered include

- whether objectives were achieved or not
- the overall competence of the institutional consultant as assessed by the recipients of their support
- the nature of the Performance Audit handbook and other materials used in the courses
  - relevance of content
  - language
  - style of layout

#### **3.2.1 Achievement of objectives as an indicator of quality**

As section 1 has explored in some detail realism and relevance of project objectives, here we will confine ourselves to remarks on their achievement. In a general sense it appears that these have been consistent from 1990 until the 1996 contract with Sida to:

- be involved in the annual Congresses of SADCOSAI
- run working seminars and follow up meetings of the AG Congress
- deliver courses in Performance Auditing and follow up seminars

The general management support and backstopping expected of any institutional consultant to a development project, we have not considered to be a project objective as such. We have considered management and backstopping as a separate issue under 3.8.2 below.

We think it is fair to use these three as general objectives indicating the main intentions of the project over the years (notwithstanding the addition of the PA Handbook and the planned TOT course in 1995 and 1996 respectively.)

#### **a. Involvement in the annual Congresses of SADCOSAI**

The original ambition developed by the AG Lesotho and the Sida representative in the late 80's to foster regional exchange has been fully achieved. SADCOSAI is well established, AG's know each other personally through the Congress meetings and there have been a number of exchange visits between the staff of the OAGs. (although this is an area of activity which could fruitfully be expanded and we will return to this in our recommendations). The Congresses are an established event on the working



calendar of each OAG and the resolutions on policy and activities are considered and taken seriously. The fact that all resolutions are not yet implemented is not because AGs do not take them seriously but because of a number of external factors.

As a programme 'objective' however, this is the least clearly defined area of activity in the programme. The nature of RRV involvement is far from clear in the documentation as we have remarked above. Even in the 1996-97 Plan of Operation under 3 'Activities, 3.1. AG meetings' - it is not specified exactly what RRV's responsibilities are in this regard.

Even so, Development Objective 1 in this Plan 'increased regional co-operation between SADCOSAI members' appears to us, and to all the AGs we interviewed, to have been achieved.

We do feel that there are a number of other possible ways of assisting SADCOSAI to develop. Its' potential as a driver of change and excellence in the region has not yet been fully exploited. Now that it is established there are various ways it could be strengthened, and so strengthen and improve the audit profession in Southern Africa.

The management structure of the Secretariat needs to be reinforced as at the moment it comprises a voluntary chairman and treasurer, both having full time line positions with the Botswana Public Service. The Secretariat has done well so far, publishing the three year working programmes and co-ordinating the congress meetings, but it needs assistance if the programmes are to be fully operationalised. There are a number of things the Secretariat could do, for example it could:

- assist individual SAIs to follow up resolutions
- produce a newsletter
- run a centralised Training Unit

These are just a few of a great many possibilities open to a fully fledged Secretariat. But the many possibilities to enlarge a useful role for SADCOSAI, are not really feasible without a basic level of permanent staff to take them forward. *(In late 1997 agreements have been made between SADCOSAI, the Assembly of English Speaking SAIs and the Government of the Netherlands that some of the funds donated by the latter to the Assembly will be used to co-fund a full time, paid post in the Secretariat).*

#### b. Run Working Seminars and Follow up meetings of the SADCOSAI Congresses.

In the documentation 1990-1997 we can discover plans for 5 working seminars or review meetings:

April 1991	90	TOR
April 1994	93-95	TOR
No Date EDP Seminar	93-95	TOR
May 96	96-97	Plan of Operation
No Date	96-97	"

A report to Sida from the SADCOSAI Secretary General (1993-02-11) reports on the 1991 seminar and a 1992 EDP seminar.

Three of those seminars planned have been implemented. Each Congress has been followed by a review meeting. The objective to hold reviews and seminars for the AGs has been largely achieved.

#### c. Deliver Courses in Performance Auditing

It is clear that this objective, with its associated learning objectives to increase knowledge and skills of Performance Auditing has been the major consultant activity. It has taken the bulk of the consultant time and energy and has cost the most in fees and reimbursable expenses. Since the first course held in 1990, 15 courses have been held to date structured into programmes comprising three courses each. The sixteenth course is being delivered at the time of writing. The courses seem to have been arranged and delivered efficiently and nobody made any complaints concerning cancellations or postponements of scheduled activities. We have seen examples of timetables and these represent a clearly laid out, structured programmes of learning which were delivered. In respect of delivery of Performance Audit courses to a number of regional participants we can say that this project objective has been met.

Details about numbers of participants, drop out and completion rates will be made under the section on cost effectiveness below (Section 3.5)

#### 3.2.2 The overall competence of the institutional consultant

This of course is a critical element in the evaluation exercise. Has RRV 'delivered' what it was supposed to deliver to an acceptable level of quality? To attempt to answer this we interviewed a wide range of people ranging from sample groups of 'trainees' i.e. auditors, their line managers, and some auditees to try to get an impression from the Ministry clients of the competence of the auditors in using their new skills.

To avoid making generalised statements we have addressed issues under co-operation with the institutional consultant and some other competence issues mentioned in our terms of reference, within the framework of recipient experiences. As most of these occurred within the P.A courses we have grouped our comments into separate areas using the courses as our point of reference, but we have fused the experiences of line managers and auditees within this framework, as well as those of the 'trainees' on the courses.

It was in this area especially that issues of regional and bilateral support merged as the clients themselves, other than at the most senior levels, were not conversant with the different nature of the RRV inputs.

NB. We will use the term 'auditors' rather than trainees below to signify their wider role as professional staff in the regional programme. They all have tertiary education of some sort, and are professionally qualified.

## **a. Course Structure**

The courses are structured into a project based programme whose pedagogy is based on an active, learner centred, learning-by-doing approach. A basic course of 15 (now 10) days introduces the auditors to theory and practice of Performance Auditing. By the end of this period they select a project in Performance Audit addressing a specific problem in a chosen Ministry. At the workplace it is expected that they develop this project, probably with assistance from their line supervisor and the long term RRV adviser, where there is a bilateral programme.

At the 'advanced' course of 10 days some weeks later, the work plan project is polished so that it becomes the tool with which the professional audit is carried out in the client Ministry. The 'follow up' workshop of 5 days some time later is to allow the group to present the projects to each other after having carried out the audit (main study) and get feedback from the consultant trainers and from their peers.

This seems to us to be an excellent way to train professional people to acquire new skills and knowledge. The learning is based on relevant, work based issues of immediate concern to the learner. Classroom based training is plagued, world wide, by problems surrounding the issue of encouraging the transfer of knowledge from the classroom to the workplace. In this case the two arenas for learning are so intertwined that the issue of relevance of the classroom teaching to the workplace has never appeared as a problem in our discussions with the auditors.

There were some suggestions that the balance of this structure be changed to allow more time for the follow up workshop. In Botswana, Lesotho and Namibia quite specific recommendations were made that the Advanced course should be 5 days to allow 10 days for the follow up workshop. The auditors wanted time to have more structured debate on the issues and lessons to be learned from carrying out the Performance Audit.

## **b. Course Content**

Throughout this evaluation it became clear that people can now do things which they could not do before and these things appear to be relevant and useful to the national picture. This reflects positively on the content of the course. New knowledge and skills have been learned and these are being usefully used in the public service environment. Each auditee we interviewed (see Appendix 3. List of Interviewed People) was enthusiastic and positive about this new tool. Some viewed it as very helpful indeed in assisting them to make concrete improvements in their departments. There were no negative assessments about the way the Performance Audit had been carried out or the subsequent report.

It is clear that the content of the programme of courses is relevant and useful and being learned by the auditors.

There are some areas however, where RRV might re-assess the content of their programme in relation to the audit process. Many interviewees, both auditors and line managers, expressed their feeling that the Performance Audit process they are being trained in is too long. They accept that there is need to be thorough and detailed in this work, but they wondered aloud if the Swedish trainers really understood the problems of developing countries. Some of the problems faced by government ministries in Africa are those of real hardships and many require faster, more direct responses and advice from the OAG than the issues facing Swedish government ministries.

Our discussions with RRV auditors were equally convincing in establishing that Performance Audits do not have a set time frame as such but that the way an audit is performed is necessarily detailed and painstaking, and therefore may take some time. It appeared to us that there is a measure of inflexibility in a consultant transferring methods and practices 'wholesale' from one part of the world to another. Perhaps one area of the institutional learning that RRV has said it is keen to expand could be in the design of Performance Audits more suited to some of the pressing situations African auditors find themselves in. During our discussions we realise that there are major differences of professional opinion here. RRV see themselves as offering a specialised 'product' - Performance Audit training, and this is why they have been appointed as the consultant, to do something they do well. There is no doubt about this. We are suggesting, in the light of our discussions in Southern Africa, that the product may best benefit the client if it were adapted for local conditions in some ways.

This raises another issue: can a recipient of donor funds truly be considered a client in the sense that it can accept or reject or insist on different 'products'? We recommend that the parties involved in this programme of support discuss this issue. It seems to us that there is an interesting point of debate for an international development agency. Can it be assumed that the recipient/client has sufficient knowledge and understanding of the consultant's product, and its implications for the client organisation, to accept or reject the assistance? Can a consultant, paid by a donor, ever really see a recipient as a client in the true sense? Can a recipient ever feel secure enough to reject an offer of assistance, or to suggest the assistance be modified in any substantive way? These are not original questions for international assistance of course but we suggest that this pilot programme raises sufficient points to make a good case study.

### **c. Pedagogical Style**

Some of our remarks in this section will relate to those made immediately above as they all tie in to the overall manner in which consultants operate. We did not ask questions about individual consultants at any stage in our interviews, so what we say below is necessarily generalised and not applicable to each and every RRV consultant. The points were made frequently enough however for us to pay them some attention and our intention in bringing them up here is to allow RRV an opportunity to 'hear' remarks that people are normally too polite, or shy, or grateful to make on course evaluations, and of course in face to face situations. Whenever people at any stage brought a 'negative' point about RRV it was normally preceded and followed with very sincere protestations of gratitude and thanks for the work they have done. We intend

that the following should be helpful. All the comments reported in this and the following section were made to us and some of them we quote verbatim; they are not our opinion as evaluators. Our opinions were formed from hearing RRV's 'clients' speak to us and we make it clear where we are giving these.

A major impression we have from our questions about the way the consultants do their job in the classroom (and this carried over to the work of bilateral consultants who follow up the audit projects with groups at the workplace) is that it frequently puzzles and sometimes irritates the auditors. They feel they are not given enough direction about what is 'right' and what is 'wrong'. We have dozens of quotations where auditors expressed their puzzlement about this style.

*"How can everybody be right?"* is only one example. We were told that the P.A Handbook was only developed after some insistence on the part of the recipient auditors that they needed firmer guidelines. We do not want to over emphasise this point, and as we have noted above, people have learned new skills. The auditors are rational, adult people, usually eager to learn. They want to learn efficiently and accurately, and they are able to bear being told when they should have done things differently. One of our interviewees expressed the opinion that *"They think Africans don't like to be criticised"*. We are sure that RRV staff do not intend to send signals such as these to their partners and we are aware that there is a clash of cultural style apparent here. The consultants' position here is that everybody has a right to have their opinions heard and in asking the auditors their own opinion the RRV consultants are using a valid teaching style intended to encourage people to think for themselves.

There are a number of models of possible consultant behaviour styles and we would suggest that it is a 'reflective' style which is being criticised in the comments. We would further suggest that this style is useful in adviser type roles where low process and low content input is required from a consultant. It is not so appropriate in this project. People are learning new skills, knowledge and processes and a more proactive consultant style is needed initially in these kind of situations. Although it may go against the way RRV staff themselves operate, at this stage it seems necessary for a great number of their clients, that they furnish them with more direction in the form of analytical methods, tools and checklists until the experience and knowledge base of the group is sufficiently developed to allow the usefulness of the reflective style to be fully enjoyed. RRV staff agreed that they also hear comments of this nature from their participants.

Another pedagogical point made by some auditors was that some consultants do not seem to be aware of the existing knowledge base of their learners, and therefore sometimes the content of the sessions is not pitched at the right level. This point ties in with these comments about briefing discussed in paragraph d. below and that out of the four trainers we spoke to at RRV, three of them said they had never seen the CVs of the course participants

#### **d. Communication and cultural sensitivity**

In this area we investigated the 'soft' skills of RRV staff (for our own purposes we define 'hard' skills as those pertaining to content, computers, procedures, systems). Soft skills are those of interpersonal relations, communication, sensitivity and personal style. These days most professional people are aware of the necessity of 'getting on' with people, in whatever the context. It is not enough to know simply how to do a technical job and for international consultants this is a crucial skill area. For consultants not working in their mother tongue there is the area of language and communication added to these soft skills.

Overall, and very roughly, people seemed to give the consultants a 80-20 ratio of good to poor as English speakers. Where consultants were poor they did cause some problems. Auditors described situations where the questions they asked had not been understood and different questions were answered. People are always too polite to point out this kind of misunderstanding when it is clearly based on the consultants non-understanding of English. It is really not acceptable for the consultant company to use expensive consultants who have difficulty in speaking and understanding, the official language of the recipient country even if it is a minority of staff.

In the softer area still - of interpersonal skills and cultural sensitivity, there is a wide range of feelings towards the consultants. We heard very positive comments about how friendly and sociable the consultants are. We also heard various stories about consultants asking personal questions of the auditors, about their dress and lifestyles. Surprised reactions to their participants' lifestyle, those of urbanites anywhere in the world, irritated and embarrassed some participants. It was clear to them that these consultants had not been to Africa before and were expecting something very different to what they found.

Discussions with four staff from the RRV Performance Audit division confirmed our opinion that the International Secretariat could usefully offer a more wide ranging briefing to staff selected for international assignments. The 'concept' of SADCOSAI was not well known to the staff and yet this organisation and its objectives is a major feature of the backdrop to the programme. This discussion also highlighted an area of tension between the International Secretariat and PA division, where we were informed that the international assignments are something of an extra burden to staff and that they do not have sufficient time allocated to them to make their preparations. We have examined the briefing paper given to us describing the briefing programme for short term international assignments. It comprises:

- a. A one day cross cultural communication course (CCC)
- b. A two day presentation skills course  
(both a. and b. by a British national)
- c. A series of ad hoc seminars between 1994 - 96 on different aspects of development
- d. Two dramas

Of the sixteen members of staff listed who have been engaged on international assignments only four have not been on the courses a. and b. above.

The those four members of staff interviewed also explained that there is an efficient informal network of contacts in the organisation and this is useful to individuals preparing for their first assignments to Africa. Given the comments we heard in the region, we would still suggest that the International Secretariat could reconsider the efficacy of its briefing programme although it is clear that efforts are made to ensure that staff are briefed.

Although a number of interviewees brought up the issue of continuity of staff on the courses we have examined the records from RRV and they indicate that only twice in five course packages has there been a breakdown of continuity. The consultant has been able to a very large extent to ensure that participants on their courses meet the same staff, and further continuity is provided for in the use of some of the long term, bilaterally funded advisors on the regional courses. The fact that it was raised as an issue by those participants who were clearly in the minority indicates how important this feature of the programme is to the auditors.

### 3.2.3 The nature of the training materials used on the courses and the Performance Audit Handbook

We examined the handbook ourselves and also asked for comments on it. Most of the feedback we elicited in this area was very positive. The auditors were happy with the handouts, overheads and general use of training materials. A criticism is that Follow Up techniques are not addressed.

- Relevance of content seems to everybody to be high. There are some suggestions that case studies and examples could be added to improve the pedagogy. These should be African and not Swedish.
- The language of the book in our opinion is clear, good English.
- The style and layout is attractive, easy to follow and uses diagrams and charts creatively

The handbook is a good basis for a systematic, standardised approach to Performance Auditing. We did hear comments that the national partners had 'insisted' on the production of this publication to help them work in a systematic way. We have the impression that different 'styles' of operating came into some conflict around the issue of how to do a Performance Audit, and this came out in the discussion of the handbook. The auditors learning a new skill want the support of 'a method' -a science of perhaps of Performance Auditing. RRV, with more experience of the tool and more experienced auditors see the approach more as an 'art' perhaps. This is where the difficulties of being, what RRV might consider, wrongly directive have arisen. (see para. c. above) These problems seem to be resolved with the production of this handbook.

On a practical note we might suggest that the publication could be in a loose leaf form to allow updates, case studies and so on to be added or subtracted.

In Mozambique, which is a special case and addressed separately in this report (Appendix 5) we suggest that the handbook should be translated into Portuguese, even though at this stage the Sida co-operation programme is not working with the Tribunal Administrativo.

#### 3.2.4 Summary

Overall it appears that there has been a large measure of success by RRV in working to a number of quality standards in this project. There is room for improvement in some areas and we suggest that the International Secretariat makes a more wide ranging briefing programme available to staff going on international assignments. It would strengthen briefings if some input into their design and/or delivery could be made by Africans themselves. It is also possible to expand the style of evaluation techniques used to assess the Performance Audit courses. RRV uses a Reaction Evaluation at the end of its courses for completion by individual participants. These consistently indicate a high level of satisfaction with those elements addressed in the evaluation - time elements, content, relevance, level, applicability to the work place. We are sure that these give an accurate perception of those elements. RRV might like to consider also using other methods to evaluate their training product, for example: learning evaluation techniques; behavioural evaluation techniques; results evaluation techniques. As the Performance Audit division is comprised of professional evaluators we do not foresee any difficulties if RRV did want to extend the range of its evaluation strategies to elicit a wider range of feedback than that currently collected.

The concept of 'twinning' as a development strategy is being used in the bilateral programme of assistance; it is probably not valid to twin one organisation, RRV, to a regional body, SADCOSAI - the nature of the twinning concept cannot be applied to two dissimilar organisations. It might be possible to consider two OAGs within SADC establishing a twinning arrangement with Sida support, or without it. The bilateral programme has a twinning element in it although only the Zimbabwe OAG really articulated the notion that his office and RRV derived mutual benefits from each other in some kind of equal partnership in the programme.

### **3.3 The preconditions for the national audit office to carry out its work and to be involved in the regional co-operation.**

The necessary preconditions we arrived at are:

- the legal framework which underpins the authority and independence of the OAG
- the staffing conditions of the OAG
- the perception by the OAG's stakeholders of the role and function of Performance Audit
- the support and commitment offered to Performance Audit within individual SAIs



### 3.3.1 Legal framework

An overview of each country's legal framework are available in the Country Profiles (Appendix 8). In general all the countries we visited have a clear legal framework manifest in their constitution and Finance/Audit Acts, to allow the OAG to perform with some degree of independence. Some examples of the current situation: Zimbabwe Cabinet has just given its approval to allow the OAG complete independence which includes the authority to hire and fire staff and not be dependent on the Public Service Commission (PSC). Botswana is working on an amendment to the Audit Act to enable the OAG to table separate Performance Audits. The Mozambique parliament passed legislation in 1992 establishing the independence of the Tribunal Administrativo. All the SADC countries have legislation which underpins the authority of the OAG. For logistical reasons, the Audit Reports may be routed through the Minister of Finance for tabling before Parliament. In no country does this Minister have the authority to veto a report of the OAG. The legal preconditions for the OAGs to operate effectively are very largely in place although there are differences of degree between the countries.

### 3.3.2 Staffing of the OAG

A more mundane precondition which impacts very negatively on the operations of the Audit Offices, is one of staffing. Every single office we visited complained of high staff turn over. Indeed, we estimate that perhaps 40 - 45% of those auditors who have attended all or part of the RRV training programme remain working in PA. Public Service conditions do not match those found in the private financial sector. This is simply a fact of life in poorer countries. It could be argued that so long as the auditors remain in the region, there will be positive development effects from the training even if they are not in position in the OAG. The issue of pay and conditions of service is not confined to the OAG in any of the SADC countries, but it is possible to be optimistic about the long term effects of the Civil Service Reform Programmes in these countries and anticipate OAG's being empowered to take on some commercial 'profit' making activities (rather like RRV has done), to become more independent and in so doing able to offer better remuneration to their staff.

Until the dawn of such times it is normal that international assistance should work with the situation as it is and in this case, look towards the development of a critical mass of auditing expertise in the region. This ambition anyway fits well into Development Objective 2 in the 1996 log frame: 'Increased use of Performance Auditing in SADCOSAI'.

Even with the difficulties described, the OAGs function. They all want to function better.

### 3.3.3 Perception of Performance Audit by Stakeholders

a. Stakeholders here are client Ministries of the OAG. Our most interesting discussions were held with clients of the OAGs, and with representative members of the Public Accounts Committees in each country. In the case of the former we wanted to assess the impact of the training delivered by RRV at the penultimate stage of the audit process.

The deliberately simplistic diagram below illustrates what we mean by penultimate:



In the case of the PAC we were interested to discover if the implications of Performance Audit for good governance had impacted on its members.

b. We interviewed in all 8 clients or auditees. A list of Performance Audit reports published in SADCOSAI, very largely as a result of the co-operation is attached at Appendix 9. Without exception those Ministries who had experienced a Performance Audit had found it a very positive experience. Indeed one comment from an acting Permanent Secretary in a Ministry of Public Service was that the problem with PAs is that “*..so few Ministries can benefit from them...*” because of the staffing problems of the OAG. (We might also add at this point, because the P.A. exercise takes so long to complete, we refer back to paragraph 3.2.2. b where we discussed the need for a different ‘quick and dirty’ P.A. tool, to respond to the real and pressing problems of governments in Southern Africa).

We have numerous examples of quotations extolling the helpfulness of having an independent outsider look with a constructive eye on real problems in the Ministry which cause concern to the public. This perception of the role of Performance Audit reflects well on the auditors who performed it, and by implication on their trainers. One comment was “*Performance Auditors need to adopt their minds to understand the Departments problems.....they do their job well...*”

c. An interesting suggestion came up in one auditee interview where the representatives from this Ministry suggested that the staff in the Management Services Department of the MPS should undergo the same training as Performance Auditors. From this Ministry’s experience of the P.A. they felt the MSD staff could benefit and so benefit other Ministries, by developing the skills which had been demonstrated by the Auditors as they carried out their Performance Audit.

d. The Public Accounts Committee members were on the whole not aware of the Performance Audits nor of their possible use in monitoring the efficiency and effectiveness of government departments. When we discussed this in more detail there was usually some excitement about the possibilities of the use of the tool. In one country we were asked “Is the Permanent Secretary to the President aware of this?”

In summary we feel that the OAG should in each case be more proactive about ‘educating’ the PAC and the government and the public generally. The implication for democracy, transparency and good governance of Performance Audits are very clear to members once they know what a PA is. The PAC is potentially a good ally of the OAG and can help to lobby for changes in legislation to empower its office even further. It can bring to public attention the findings and recommendations in the Performance Audit report and not allow it to gather dust on a shelf while citizens are waiting in queues for days to get a birth certificate, for example.

#### 3.3.4 Support to Performance Audit within each SAI

The degree of support given to course participants to enable them to carry out their assignments between the basic, advanced and follow up periods is crucial. The resources allocated to Performance Audit, and whether or not a discrete PA Unit is established are indications of the commitment of the individual SAI to Performance Audit. Support is needed from the senior management of the SAI to make time and resources available to PA staff, and in under resourced offices this can be a major problem. However, if an OAG has indicated interest in the development of PA in their own office to the extent of sending staff to the courses then there must be follow through. The SAI itself must make its commitment manifest by enabling its staff to do the job they are trained for in this programme. Some of the RRV lecturers from the courses feel this issue very strongly and we suggest that this issue might be a useful agenda item on a Congress meeting.

3.3.5 Although it is not a precondition as such, we feel that efficient, professionally staffed Training Units in each SAI would do much to assist the entire profession. Yet another addition to the training capacity of the region might be the establishment of a centralised Training Unit within the SADCOSAI Secretariat. There are many potential cost and efficiency benefits to developing a central core of highly trained audit trainers who could be called on by individual SAIs to design and deliver a range of training inputs, and also help to further the standardisation of audit techniques in the region. We are aware that this issue is being addressed through the Long Term Training Committee of the Assembly of English Speaking Auditors General in the region and that a recent IDI Training of Trainers course was held in Pretoria.

### **3.4 Possibilities to introduce Performance Auditing on a larger scale in the different countries.**

3.4.1 Given our remarks above it is clear that there are almost limitless possibilities to introduce Performance Auditing on a wider scale in the region. The legislative framework is in place, the climate of opinion is favourable, if not actively positive, towards Performance Auditing. The general climate of ‘Reform’ in the public service lends itself very easily to supporting Performance Audits. The only difficulty is the critical one of staff shortages. In spite of this, the project has managed to initiate and complete an impressive number of audits through the project approach and this success is beneficial to the region.

3.4.2 We take the opportunity here to consider the possibility of widening the assistance options. We are a little disappointed that so far there has been very little training - of - trainers development in the co-operation. Whilst we accept that this activity did not appear in any tender or contract as a specific item until the 1996-97 Plan of Operation, we are conscious of the fact that institution building, capacity development and sustainability are touchstones for international development projects. When we discuss sustainability in this context we mean the sustainability of the Performance Audit training programme itself; we are concerned that the capacity to train in Performance Audit has so far not been developed to any extent through this programme. It is our understanding that RRV were able to identify only three national staff that they have used as resource persons (from the Zimbabwe OAG) and only one of these remains in post. From our own knowledge of the calibre of staff available in the region this seems a rather modest number of people to develop in this role over a period of seven years. In our discussions with RRV trainers we asked, in a short questionnaire: Can you personally recommend any African auditors who would benefit from being trained to become a PA trainer?’

The responses to this question were respectively: several; about 15; 5 in Zambia.

When we asked about this of the auditors one comment was *“They want to use their own people”*. The expectation of development assistance is that - Swedish money will be spent on Swedish people (as with all donors).

There are a number of possibilities which could be explored to widen the scope of capacity building in Performance Auditing and so increase its use in the region, we offer just a few:

- make TOT a priority activity in the support programme
- focus attention on the development of training units in the SAI with some focus on PA
- establish a central training Unit in SADCOSAI
- collaborate further with the OAG SA
- Involve regional consultancy companies in the training-RRV could work in partnership with indigenous companies
- collaborate with the initiatives being undertaken through the training committee of the Assembly of English Speaking SAIs

These are repeated in the recommendations chapter.

3.4.3 RRV might usefully, for all concerned, develop some strategic alliances with ‘competitors’ in the audit field in the SADC region and we recommend that some positive steps will be taken in any future involvement with SADCOSAI to ensure that sustainability and institutional capacity building are very major priority issues in their development co-operation with SADCOSAI, as a separate issue from the sustainability efforts being made through the bilateral programme in the SAIs.

### 3.5 Issues of Cost Effectiveness and Cost Efficiency

#### 3.5.1 Introduction:

This section assesses whether the project could be said to have been cost efficient and cost effective. Emphasis will be placed on whether it has had any sustainable effects on the region. The exercise will involve assessing the level of outputs achieved and any impact realised be it at the national audit offices or the countries as a whole. Concepts like Accountability and Transparency in public administration have become important issues in most countries of the world. The SADCOSAI members even face bigger challenges in an effort to fulfil those concepts. In most cases the national audit office is the vehicle to attaining them or for assessing if governments are making efforts to attain them.

It should be noted, however, that in countries with the bilateral agreement it is difficult to draw a line as to which effect is attributable to the bilateral or multilateral assistance. Indeed our TOR did advise taking a holistic approach in the light of a mixture of the two forms of assistance. On a common sense basis we can assume that the regional co-operation is more cost efficient than the bilateral one as it covers the region at one go, but the bilateral co-operation definitely has a greater impact on individual SAI's than the regional co-operation and is therefore, more cost effective.

In order to have meaningful comments on the cost efficiency and cost effectiveness, it is proper to lay down indicators by which we can gauge the achievements of the co-operation. The 'Three Year Working Programme 1990/91 - 1992/93 for SADCOSAI' (Appendix 7) clearly articulates what the member countries expected out of the co-operation. It is very evident that an element of sustainability was embodied into the expected outputs within the three year plan period. We are therefore using the following indicators:

##### Indicator 1

- SEAFOSAI (later SADCOSAI) is well established and recognised both within and outside the region. The annual meetings are important occasions for decisions on policy and activity plans.
  - RRV budget line for annual meetings
  - meetings actually held
  - periodic plans of operation submitted to Sida
  - recognition by other bodies

##### Indicator 2

- there is a working network among the SAI's functioning both bilaterally and multilaterally and the SAI's are sharing their experiences and exchanging officers.
  - staff exchange programme in place
  - regional newsletter published regularly
  - courses run in management development
  - public relations activities pursued

#### Indicator 3

- the regional training activities are well co-ordinated and are guided by SADCOSAI assessment and priorities.
  - RRV budget line for courses
  - AG's budget line for training
  - SADCOSAI has an active Strategic Plan with associated budget
  - establishment of Performance Audit sections in SAIs
  - establishment of training units within SAIs
  - establishment of a regional cadre of trainers
  - attendance at courses run
  - production of PA reports
  - production of PA handbook
  - two annual seminars for AGs

#### Indicator 4

- Funding of the regional programme  
Sida funding declining and replaced by other sources

The paragraphs which follow will analyse the inputs and outputs related to the indicators listed above.

### 3.5.2 Financial Analysis

The following is the financial analysis of SIDA/RRV assistance to SADCOSAI from 1991. It is assumed that prior to this year activities were mostly the formation of the regional co-operation with funds directly released from Sida without RRV's involvement. However, the impact on the region should be assumed to be the result of the whole co-operation from its inception in 1989. See table 1. (RRV data).

Cooperation between SADCOSAI and the Swedish National Audit Office

Budget-follow up 1991/92 to 1997 (July-September)																July 91-Sept 97				
	Budget 1991/92	Actual costs	%	Budget 1992/93	Actual costs	%	Budget 1993/94	Actual costs	%	Budget 1994/95	Actual costs	%	Budget 1995/96	Actual costs	%	Budget 1997	Actual costs	%	TOTAL	%
AG congress/ review/seminar		872811	53		605624	28	1132000	502749	22	1032000	692393	26	29800	37162	1	59600	52729	4	2763468	20,4
Courses/ on-the-job tr		420895	26		1095263	50	2009000	1510964	67	1879000	1703681	65	3250160	2495708	73	1329100	1218760	85	8445271	62,2
Backstopping Reimbursables		289690 56000	21		427020 56000	22	154000	156555 84000	11	154000	143758 84000	9	186500	155948 28000	5	186500	97625 56000	11	1270596 364000	12
Handbook													690000	728575	21				728575	5,4
Total	2000000	1639396	100	2500000	2183907	100	3295000	2254268	100	3065000	2623832	100	4156460	3445393	100	1575200	1425114	100	13571910	100

The backstopping includes reimbursables (hotel, allowances, travel) estimated to 28 000 SEK/trip

Cost per trainee = 8445271/134 = 63024

Three sources were used to compile financial data: the SADCOSAI budget proposals, RRV records and Sida records. SADCOSAI budget proposals will not be considered here because the actual operational budgets used were those agreed between Sida and RRV as illustrated in the table.

In the initial year 1991/92 actual expenditures show 53% on Congresses and review meetings with 26% and 21% used for courses and backstopping respectively. The following years the figures are reversed as the Performance Audit course provision swings into gear so that by '97, 87% of expenditures go to the Performance Audit courses. This pattern is consistent with the decisions of the Congress meetings where the individual SAIs decided to shoulder the costs of the Congress meetings themselves. By 1997 4% (Kr.53 000 )of the expenditures is allocated to the Congress meetings. Over the years the backstopping costs have decreased from a high of 21% to an average figure of 12%, which is now well under the industry norm of between 15 -20% (Price Waterhouse figures).

A crude figure of cost per trainee has been worked out as follows:

$$\frac{\text{Total Course Budget 1991-97}}{\text{No of Participants}} = \text{Cost per Trainee}$$

SEK 63024

This is roughly the costs of one long term adviser for one month. The cost does not include local costs which are normally borne by the host SAI's. The figure of 134 includes 17 audit managers who attended the Management of Performance Audit Course in Namibia 1997. This cost covers tuition, travel, accommodation and subsistence for the 3 course programme of 5/6 weeks.

We are not knowledgeable enough to comment on the cost efficiency of this figure in the Swedish training context, but in the region this amount of money would teach and accommodate five students for one year at the University of Lesotho. We make this comment simply to note the costs involved in development assistance.



### 3.5.3 Table 2 Course Attendance as at September 1996 - 1997

Country	Basic	Advanced	Dropout	Follow-up	Dropout	Total /Course /Persons
Botswana	13	11	(2)	6	(5)	30
Lesotho	21	15	(6)	12	(3)	48
Malawi	12	9	(3)	8	(1)	20
Namibia	12	8	(4)	5	(3)	25
Swaziland	12	9	(3)	7	(2)	28
Tanzania	12	10	(2)	10	-	32
Zambia	14	10	(4)	9	(1)	33
Zimbabwe	21	14	(7)	11	(3)	46
	117	86	(31)	68	(18)	262

#### Notes to Table 2

1. It is convenient for, ease of analysis, to convert these figures into Course/Persons in the final column. In the first column therefore, the expected output here at the end of the co-operation period, December 1997 should be 351 course/persons worked on a total of 117 trainees made available for training multiplied by 3 the number of courses available. The last column is the actual Course/Persons achieved.
2. Lesotho and Zimbabwe send 17 and 16 respectively auditors to the Basic Course, however had 4 and 5 auditors joining the programme at the Advanced level, respectively. These figures have been added to the Basic Course level in order to establish the Course/Persons expected out of the training programme.

From the analysis above a total of 262 (75%) course/persons has been achieved.

A total of 117 auditors were made available and 68 completed the programme, a drop out of 49 auditors or 42%. This could be attributed to

- staff who left for employment elsewhere
- staff attending courses just to fulfil the country's quota's and not going back to pursue performance auditing assignments.
- Alternative courses being made available.

It can, therefore, be concluded that a reasonable level of achievement has been realised and the project has been cost efficient.

### 3.5.4 Establishment of Performance Audit Units

Countries with the bilateral co-operation have established Performance Audit Divisions and there has been an increase in the staffing situation even though the original founders of the divisions have not been fully retained. Botswana has 8 staff members in place now; Lesotho 14; Namibia 7 and Zimbabwe 19. Malawi and Swaziland do not have Performance Audit Divisions. A concrete indicator of effectiveness is the number of final audit reports published. Table 3 shows the number of reports published by country. We cannot base our conclusion on any established norm but the fact that reports have been and are being generated means a positive response to the training undertaken within the region.

Table 3 Final Audit Reports Issued

Country	No. of Reports
Botswana	2
Lesotho	15
Malawi	3
Namibia	1
Swaziland	-
Tanzania	No information
Zambia	No information
Zimbabwe	10
Total	31

Lesotho started earlier than the other countries because of the bilateral co-operation. Malawi has done remarkably well having regard to the fact that there is no performance audit division and no bilateral assistance.

### 3.5.5 Resolutions made by SADCOSAI

The plan of operation gives resolutions made at annual meetings as a success indicator to the co-operation. The level of implementation of resolutions differs in the different countries and their non implementation is for different reasons for the SAI's. It has not been easy to use implementation of resolutions as an indicator for achievement and we are not convinced that it is valid to try to do so. We do commend RRV for their recent exercise to attempt to follow up this indicator.

### 3.5.6 Other expected outputs

- INTOSAI has recognised SADCOSAI but SADC has still to do this
- Regional Congress meetings have been held, at first annually and now biannually
- The newsletter has not been published - SAIs have not made contributions to it and the Secretariat do not have the capacity to be proactive in this
- only one course on development of management capacity has been delivered (Namibia/1997)
- Most SAIs do not have fully functioning Training Units

### 3.5.7 Cost Efficiency Conclusions

Despite the problems of staff turnover generally within the SAI's a 75% course/persons has been achieved by the co-operation, and this high rate is evidenced by the reports which have been generated so far. 31 reports have been issued and more are to follow.

The cost of consultants in the international market far exceeds the local consultancy fees. Travel too is obviously more expensive for the international consultants. Although the cost per trainee postulated in 3.5.2 above is expensive in regional terms, we are aware that this type of training is expensive anyway, and also there is not an obvious alternative provider of public service Performance Audit training. Some savings could be made by employing local consultants in appropriate parts of the programme.

There has not been sufficient attempt to build a core of trainers who would have significantly reduced the cost for consultants. After about 7 years only one trainer has been identified from Zimbabwe and there is no clear criterion how this one was picked to be a local counterpart. It is only in the last leg of the co-operation where a Trainer Of Trainer course is included. This was substituted for a course on Management of Performance Audit because IDI had already conducted a course on TOT for the English speaking Africa Organisation of Supreme Audit Institutions (AFROSAI). The saying goes "do not give a man fish but give him a rod to catch his own fish", this principle has not been the case on this co-operation and this has impacted negatively on the co-operation.

Course participants throughout the region feel the Advanced course of 2 weeks is too long and the one week on Follow - Up too short. This is aspect of the course evaluations which could have been picked up and acted upon and the funds used more efficiently obtain maximum results.

Whilst performance auditing was high on the priority list of the needs of the region, other important needs have been ignored by the co-operation at the detriment of the audit offices. Management capacity, especially at the middle management level, has been a great weakness within the region and this situation did not help the efforts of introducing performance auditing within the respective offices.

Feelings expressed about the handbook are that it is basically a good publication and that any future edition could include follow up techniques which is an important element of performance auditing.

Backstopping is a budget line for the RRV support to the co-operation. This could be made more transparent to the aid recipients so that they should feel they derive maximum benefit from SIDA funds. The fees and other costs are negotiated between RRV and Sida without the involvement of the region, and yet Sida's approach is that the funds are allocated to the region. SADCOSAI seem to have abdicated all responsibility for the budget, to its expenditures and keeping of records, to RRV.

SADCOSAI had a programme of activities in mind and these were well articulated in documents approved by the regional Congresses. Sida was willing to give financial support over the years to a limited number of these activities. In the normal orthodoxy of development projects sustainability, i.e. skills transfer and capacity building, is a core issue addressed at the inception of a project, but there is little to show that this was addressed in this pilot project. SADCOSAI itself seems to have left their programme in the hands of the donor and the implementing consultant. If there had been more dialogue between all the parties, and if SADCOSAI had been more directive there may have been a wider spread of activities, some of which could have addressed the sustainability issue at an earlier date.

### 3.5.8 Cost Effectiveness Conclusions

The fundamental objective of the regional co-operation was and is still to strengthen the different national audit offices. Performance Audit was one of the means to do this, however, some offices did not have the necessary legal framework to accommodate this. A resolution was made at the Congress level to effect this but it ignored an important factor that governments need to be sensitised on this new type of audit. As a result countries without the necessary legislation have generated reports which have not found their way into parliament. For this investment to be effective, public relations efforts should have been carried out within government ministries and other users of the reports. It is difficult to give a quantitative impact that has been made by the reports issued in terms of budgetary savings or increased production. On a positive note Botswana's Department of Supplies attributes their improved quality of staff and service to the report issued by the audit office, though the report has not been presented to parliament yet. Namibia has experienced a major restructuring of the Government Garage as a result of their report. In all the reports generated we are not aware of any Follow - Up having been made which assesses precisely the impact the reports have had. From the information gathered from those Auditees interviewed we understood that all felt Performance Auditing is a useful tool to improve their efficiency and other related matters. It was clear however, on these visits, that people have not been fully briefed on this concept in order to give it the necessary support.

Staff in the different offices have reached a certain level of competence especially in research methodology and report writing. A lot of activity is seen even without the support of the courses that are going on now. Many audit areas have been identified and investigations are going on concurrently with the current training process.

A notable success story in the co-operation has been the annual and bi-annual gatherings of the heads of SAI's where cross-pollination of ideas and development resolutions were made. Some visible outputs have been realised from the meetings, namely, staff exchange programmes have been reported between Lesotho, Zimbabwe and South Africa. Botswana staff have participated in a Lesotho local training course. Training officers have been identified from the Zimbabwe office who act as local counterparts to the RRV consultant.

Swaziland is piloting an audit Bill with a lot of inputs from the region. Lesotho participates in South Africa's in-house training courses and this is open to other members of SADCOSAI. When Lesotho was invaded by customs and excise duty fraud, member countries were alerted and hopefully have alerted their respective governments departments. This is money well spent for a good course.

Overall the funds could have been used more effectively but a satisfactory level of impact has been felt as a result of the Sida support. A good number of indicators as stated in the objectives have been realised or achieved. With a revised outlook more can be achieved from the co-operation. SADCOSAI itself should take more responsibility for the budget and monitoring of Sida funded activities.

### **3.6 Sustainability?**

In discussing this area we wanted to assess if:

- i) the stakeholders (SADCOSAI as an organisation, and government) can take charge of the project after the Sida aid phases out
- ii) there are commitments of sufficient financial resources to maintain project benefits
- iii) adequate capacity has been built to maintain the project benefits and
- iv) There is a national and international environment conducive to maintenance of project benefits

#### **3.6.1 Stakeholders**

In this regard stake holders are not confined to Auditors General only but also to policy makers. Our experience is that the level of support given to the OAG differs in the different countries visited. Some AG's have established good rapport with their governments or ministries which impact on their day to day functions. However the general objective should be to reach a point where governments are convinced that their pursuit of good governance can be achieved through the office of the AG's and continued support of the PAC. It would be worthwhile to invest some of Sida's funds in a public relations exercise

with an aim of getting full commitment on policy makers and opinion leader to give the audit office a priority in their plans for good governance and democratic rule.

We consider that SADCOSAI is by now sustainable as an organisation and that its future role in the region should be addressed in its strategic planning procedures. Given the initiative to support Performance Audit so far we see that SADCOSAI could monitor the further development of this discipline. A possible model or checklist for this management and monitoring process could be extracted from the recommendations contained in a recent World Bank publication<sup>1</sup>, some of which might usefully be considered/amended/adapted for southern Africa. Of particular interest is the section which examines strategies for developing Performance Auditing in SAIs categorised in terms of their experience in PA. From the lists of issues which are suggested for inclusion in strategic plans at different stages it is possible to identify a number which have been addressed already in the region, and others which could be considered. The usefulness of the recommendations appears to us to be in their clear groupings as illustrated in the truncated extract below:

- Strategies for advancing performance auditing in SAIs with *little experience* e.g. developing political will and performance auditing; joining INTOSAI and ANTOSAI; identifying a competent team to establish performance auditing; obtaining funding for training in (more developed countries' SAIs); attempting pilot performance audits once training is completed, etc. etc.
- Strategies for advancing performance auditing in SAIs *with limited experience* e.g. created mission statements and improved audit legislation; published methodologies for performance auditing; recruited an inter-disciplinary staff of well educated performance auditors; established training centres; pursued international secondments; developed national standards that meet international performance audit training standards; introduced quality assurance procedures and time controls, etc. etc.
- Strategies for strengthening performance auditing in SAIs with *extensive experience* e.g. shifting the focus from identifying shortcomings to becoming agents of change for the improvement of government operations; establishing quality assurance programs that include both pre- and post-publication reviews of audit reports; becoming more accountable by installing strong management information systems; sharing methodology, technology and publications with Asian colleagues, etc. etc.

It might be useful for SADCOSAI members to consider establishing such a categorisation of experience and developing a checklist of strategies for categories in this region.

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<sup>1</sup> Performance Auditing in Asian Supreme Audit Institutions: Opportunities for Development by Kenneth M. Dye June 1997. World Bank.

### 3.6.2 Financial Commitments

Sida assistance currently supports 3 main areas; Auditor General's meetings, performance Audit Training and the production of a Performance Audit Handbook.

One can comfortably comment that the AG's meeting can be sustained as the resolution to fund their own travel and subsistence costs is in place now and this is not expected to cause problems in the future. The meetings are arranged by the host SAI and SADCOSAI Secretariat.

Training in most countries is a common budget item but does not embrace the regional training sponsored by Sida. As observed in paragraph 3.6.1 above governments have to be sensitised to the good investment they would be making in training of auditors. At the time of reporting no firm commitment has been made by the SAI's to sustain future financial resources. It is normal for donor agencies to solicit for maintenance of their projects from governments after they leave and experience has shown that governments have in most cases responded favourably. This also depends on the commitment shown by the leadership of such projects. Therefore, Sida and individual SAI's should target policy makers to make a commitment for continued financial support of their current efforts.

A Performance Audit Handbook has been produced and it only needs to be adapted, as an audit manual to country specific requirements.

### 3.6.3 Capacity Building

It was earlier observed within the findings section that sustainability in relation to developing the capacity of a cadre of regional personnel to conduct Performance Audit training courses has not been addressed. Training in Performance Auditing has extensively been done by RRV consultants but there is nobody so far to continue this training when they leave.

However this problem has been addressed, fortuitously, by INTOSAI training conducted by the IDI (INTOSAI DEVELOPMENT INITIATIVE) who held a 3 months TOT course recently within the region. The specialists produced by this course could be further sponsored to train a cadre of trainers within the region. This is a possibility for the future but as of now the regional training programme being supported by Sida and implemented by RRV is not sustainable by the region.

### 3.6.4 Conducive Environment for Performance Auditing

Our assessment of the prevailing situation within the region with regard to training facilities has been positive. The region has a sizeable expertise in training on finance and management. Accounting and auditing firms of international repute are operating within the region. Management and Training and Development expertise is in abundance. The Office of the AG South Africa runs a very efficient training programme even though it can not make available its training consultants to the region, it could be used as a benchmark institution.

In 3.6.4 above it was mentioned that IDI conducted a course for Trainers of Trainers and this in itself has developed a nucleus, within the region of training experts who could be used to strengthen training units of the SAI's by designing appropriate courses and training trainers in the different member SAI's if they were funded, or if the SAI could pay them.

The environment is obviously healthy for sustaining the efforts made by Sida but further financial support from the respective governments is needed to boost training budgets of the SAI's.

3.6.5 There is also the pool of international donors active in the region who could be approached to supplement Sida's efforts such as the World Bank, UNDP, ADB, NORAD, CFTS, SADC etc.

### 3.6.6 Other Factors

It is not easy to ignore some other factors to which we could attribute some of the positive results achieved by the SIDA/RRV/SADCOSAI co-operation. As earlier observed some countries within SADCOSAI enjoy a bilateral co-operation with SIDA/RRV and, therefore, a clear line of demarcation cannot be drawn between which of the two initiatives is responsible for the effects.

Some countries enjoy funding to train their staff in India, UK and Canada through the Commonwealth Training fund and all the training brings a synergetic effect to the recipient SAI.

Mozambique is a special case where the SIDA/RRV is directed at the Ministry of Finance. History can only be held responsible for this state of affairs. The office of the Tribunal Administrativo of Mozambique is a member of SADCOSAI and the least developed of all. So the issue of impact and sustainability cannot be addressed now.

SAI's are, however, constrained by a relatively high staff turnover. Trained auditors have been attracted away by the commercial sector which offers better remuneration. This can only be controlled by SAI's attaining an autonomous status whereby they can set their own salary grades which are competitive.

## 3.7 Issues of Gender balance

3.7.1 We paid particular attention to issues of gender ratios in participation in training programme and in the SADCOSAI meetings. A single glance at our list of interviewees in this evaluation exercise (Appendix 2) reflects what is a very 'normal' international picture at senior levels in the public service where women are very few. This is the result of a wide range of cultural and socio-economic factors which we are well debated and are not the focus of this study. In terms of involvement in the Performance Audit training programme over the years the figures show the following ratio of women to men:



Based on the course attendance from 1990 to 1996 women make up 32% of the total participants. The percentage ranges from 67% (Lesotho) to 0% (Malawi). It is normal to find more women at the relatively junior levels represented by the programme participants.

3.7.2 From country to country the ratios of women to men in our interviews differed markedly. In Lesotho out of the group of 5 auditors (trainees) interviewed, 4 were women; in the OAG there are 3 women in a senior staff team of 5. In Zimbabwe the group of 5 auditors (trainees) were all men; in the senior team 7 out of the 13 officers are women.

3.7.3 It seems that there is no deliberate attempt made to send women to the Performance Audit programme, indeed, given the staff shortages it is hardly possibly that any discriminatory criteria can be applied to selection of participants. Those members of staff who have been assigned to the PA department are sent to the programme. No other criteria is used to select participants other than that they are positioned within that department or section. There is therefore, no discrimination made to prevent women attending the courses. Everybody we spoke to at the senior level i.e. those people who have dealings with Sida, are very well aware of the organisation's interest in and concern for a gender balance in the programmes supported by them. The importance of this issue to Sida has been communicated to its co-operation partners. We cannot attest to the partners complete understanding of, or sympathy with, Sida's position but we can say that national partners are aware of it.

### **3.8 Management of the Project - Roles and Responsibilities**

There are three management actors in this particular arena:

- Sida management of the Project
- SADCOSAI management of the Project
- RRV management of the Project

In itself it is significant that we have to describe three distinct management actors and that it is not possible to ascertain that the project is managed jointly.

#### **3.8.1 Sida management of the project**

In all its development projects Sida, as a financing agency, has a clear responsibility to sustain a dialogue with the recipient of its assistance, in this case SADCOSAI. This dialogue should include an articulation of clear objectives based on the needs and aspirations of the development 'partner'. In this case Sida did not fulfil the responsibilities it has to ensure continuing clarity of development objectives and purpose of the programme. SADCOSAI, in the person of its Secretary General was never requested to formulate funding requests using any of the formal documentation or procedures. It could be posited that this was in some ways, a positive management strategy in that the recipient was not required to go through the lengthy and somewhat tedious procedures normal in making support requests, and the project was funded quickly and easily allowing very effective progress to be made in terms of activities undertaken.. When it comes to making an evaluation, in times when

LFA methods have become the norm, the past can appear culpably inefficient. Certainly the Terms of Reference used as a basis for negotiation and as guidance to the implementing consultant were not detailed enough and did not fully take into account the content of the Three Year programme documents attached in support of the letters of request to Sida. Furthermore, normal review and monitoring procedures were not used to manage the programme and it was allowed to go forward from year to year under the special regulations which govern projects funded by the Research and Methods allocations. From this year (1997) the normal project planning and monitoring cycle norms will be used, and from this year the programme will be funded using normal Africa Regional funds.

It was also Sida's responsibility to ensure that the 'partners' in the programme were involved in the planning of the assignment but we found no indication that Sida attempted to include SADCOSAI officials in the planning, management or monitoring of the assignment. The main dialogue in these areas occurred between Sida and RRV. Both RRV and SADCOSAI, as well as Sida, appeared to be comfortable with this arrangement as neither have attempted to change it. Although of course we make these points as criticisms of the management of the project we would clarify that the positive results we have described have come about anyway. Evaluations always have the fortunate perspective of hindsight to see what could have been done better.

### 3.8.2 SADCOSAI management of the project

SADCOSAI Statutes (dated February 1991), article 1, express the Association's objectives and the two three year programme papers which were sent to SIDA in 1990 and 1993 as documents supporting the organisations requests for further support can be traced to these objectives. These documents seem to us to be clear expressions of valid ambitions, interpreting the less specific Article 1 Objectives in creative ways. We do not think that they have been used with sufficient rigour to manage and monitor the activities of the project. There are a number of reasons for this. The voluntary nature of the Secretariat, which in effect comprises only two officers both of whom have their own full time posts, means that the capacity of the Secretariat to carry out Congress resolutions is limited. It is worth noting here that Article 12 of the Statutes stipulates that "The Secretariat shall be composed of adequate staff to perform the duties assigned to it". It is our opinion that the Secretariat is not staffed sufficiently well to support SADCOSAI nor to take it forward as a well functioning organisation observing its principles and achieving the objectives it has set itself. A Congress meeting should include the structure and staffing of the Secretariat on its agenda. (*This has been addressed as noted above*).

A further issue about SADCOSAI's under management of this programme is more difficult to tease out at this stage. Development programmes are not instituted from pieces of paper and correctly filled in forms, but from people on the ground, doing their best at the time to do something worthwhile. After the initial discussions between the AG Lesotho and the Sida programme officer it seems that the long term adviser from RRV at the time handled the paper work, the dialogue and the negotiations with Sida for the embryonic Association. At the time this was probably the quickest and most normal way to

get the project off the ground. Unfortunately it has remained a norm, for the consultant to be more involved in the management of the project than the Association itself. There has not been the clear understanding that SADCOSAI has the right and responsibility to directly manage the project in a 'hands-on' fashion (for reasons noted above in para. 3.1). At no point has there been a round table discussion between Sida, SADCOSAI and RRV to interpret roles and responsibilities. We can say that SADCOSAI management has remained fairly passive and steps to own the support programme or to make any interventions in the way the programme was being run have not been taken. In this case it is reasonable that an implementing consultant, receiving no feedback from either the financier nor the 'partner' should consider their work to require no amendments.

Further support to SADCOSAI should be based on a clarified understanding that more pro-activity is expected from SADCOSAI as a project manager. This will require discussion between SADCOSAI - RRV and Sida so that mutual understandings are reached and a new management strategy evolves. SADCOSAI will need access to budgets and should make inputs into consultant Terms of Reference to carry out this function.

### 3.8.3 RRV management of the project

Management of an international development project is a complex business. First and foremost it requires a strategic vision, developed with the recipient partner, of what the development programme is intended to achieve. As well as this it involves the more mundane, but crucial administrative areas: selection of the right consultants (international and local), estimation and negotiation of fee rates, use of funds for travel, accommodation and various professional materials. 'Backstopping' is a term used to describe the management of these issues both at the consultant head office and during international site visits; it encompasses practical and emotional support to consultants and negotiations with recipient partners and the donor.

There is no doubt that the project and its funds have been managed overall efficiently and effectively. There is also no doubt that there have been important and positive results from this programme. Our concerns have arisen as a result of an accumulation of points raised and comments made in the region, and after discussions with staff from RRV. We have said that both Sida and SADCOSAI allowed this programme to roll forward without monitoring it and without much input from SADCOSAI management for seven years and it appears that RRV have also been comfortable with this arrangement. It is our opinion that an international development consultant should take more responsibility for the institutional development of their international 'partner'. As we have repeatedly pointed out, the quality of the technical inputs and the subsequent results from the programme are not in question, it is the developmental aspects of this international programme which has caused concern.

It is our opinion that a consultant working with an African partner such as SADCOSAI could:

- insist that the partner take more responsibility for the management of the programme - and in so doing will be fulfilling its own developmental function as well as its technical function to deliver training in Performance Audit
- include developmental issues in its strategy formulation procedures and meetings
- address issues of sustainability as an aspect of strategic planning for its development programmes in relation to SADCOSAI and the Performance Audit courses
- stimulate and encourage dialogue between itself and Sida and SADCOSAI to continually review the objectives and management of the project

From the achievement of the objectives, noted under 3.2 above, and from the assessment by the client of the large measure of quality achieved overall, it is clear that the project has been managed to a level of satisfaction. Courses have been arranged and staffed, people have been trained, Congress meetings have been held. All this means that management and backstopping have been carried out to enable the project to have reached its current level of success. Obviously the costs of this management should be assessed in relation to what has been delivered. Backstopping has included a number of administrative activities, from communicating and liaising with the SADCOSAI Secretariat staff, to recruiting short term consultants for the courses, administering the plans of operations and the budgets, collecting and distributing works plans and reports and the like.

We asked a number of senior staff, including the Secretariat personnel, if they felt they had received value for money so far in this project. The response was always that the officer could not answer this question as they had not seen the budgets. They had not asked to see them, and had not been offered them. It was therefore not possible for them to make an assessment in terms of value for money. We suggest that future support should be made on the basis that SADCOSAI has both a responsibility and a right to examine all aspects of the project budget.

Further, we recommend that the precise activities which comprise management and backstopping be enumerated and costed in the project documents.

It is our experience that the 'old' paradigm in which development programmes operated in the past is being replaced by the new paradigm of true partnership with the recipient partner, and consultant organisations adapt to this, often with pleasure. Sida, as the funding organisation has made its current position clear regarding its desire for recipients to own and manage support funds themselves. Of course, an empowering development paradigm can only work if real changes are made to the funding, budgeting and contracting arrangements. It may not be appropriate for the contracts to be drawn up between Sida and RRV in the future; perhaps the contracts should be between SADCOSAI and RRV, based on SADCOSAI's receipt of Sida's allocations. We recommend that different funding protocols be examined and that RRV and SADCOSAI together develop a new management strategy for any continued co-operation.

## 4. CONCLUSIONS AND RECOMMENDATIONS

We recommend that Sida continues to support the regional programme for a limited further period to allow the development of a cadre of well trained, public service audit trainers. We do not necessarily recommend that the same type and style of support as is currently being delivered should continue and our recommendations contain a range of options and alternative strategies for consideration.

We have assembled our conclusions and recommendations under five major areas of assessment:

1. Relevance (3 recommendations)
2. Institutional Development (9 recommendations)
3. Human Resource Development (5 recommendations)
4. Sustainability (8 recommendations)
5. The consultant

### 4.1 Relevance to the SADC region

We consider the project to be relevant to the continuing needs of the region as a whole. Although there are a number of international audit associations, this region has a common history, common struggle and a common way of doing things. Everybody we spoke to from junior staff who have no involvement in the SADCOSAI meetings to the Auditor General's themselves, were very clear that it was relevant and useful for the exchanges and interactions initiated through SADCOSAI to continue. A major change in the circumstances of the region has been the inclusion of South Africa into the SADC fraternity, but this is perceived as a positive change and one which will strengthen SADCOSAI.

The increasing emphasis on the Civil Service Reform Programmes in one form or another throughout the region makes the support to OAGs more relevant than ever and we feel that any increase in the capacity of the OAG to perform and publish regular Performance Audits can only benefit these programmes. In theory, the cascade effect to the citizens of the region should be beneficial as governments departments are not only called to account for mistakes, poor procedures and systems, but also assisted to recognise them and improve them through recommendations made in the PA report.

We do however feel that the implementation of the project could be improved in terms of its relevance and we recommend that::

4.1.1 *Sida should continue to support SADCOSAI for a limited but defined period.*  
(3.1; 3.4)

4.1.2 *The implementing consultant should design an alternative method of Performance Audit in collaboration with experienced SADC auditors which is shorter, sharper and cheaper (in terms of OAG time spent on it) which could be used to address severe, immediate problems.*  
(3.2.2.b)

4.1.3 *The scope of the programme should be expanded to address the issues raised in the SADCOSAI Three Year Working Programmes* (3.1.6)

## 4.2 Institutional Development

In this section we are considering SADCOSAI and the individual SAI's as the focus of institutional development.

4.2.1 In effect SADCOSAI as a body is run on a voluntary, informal basis from the OAG Botswana. This office bears the cost of administering the association whilst the officers involved also carry their own responsibility to the Botswana Public Service. There are a number of ways that the association could be strengthened through some attention being paid to the SADCOSAI secretariat. We recommend that:

- *Some consideration be given to strengthening the SADCOSAI Secretariat. One possibility is to fund (short term) a SADC national as a co-ordinator /consultant in the secretariat who would have a number of duties, for example:*
    - *manage SADCOSAI funds and budget*
    - *arrange SADCOSAI meetings*
    - *prepare all documentation for such meetings*
    - *ensure follow-up seminars are organised*
    - *co-ordinate the Officer Exchange Programme*
    - *collate and edit the proposed newsletter*
    - *co-ordinate regional training*
    - *visit national OAGs and assist with the resolutions*
    - *liaise with SADC*
    - *maintain a directory of training and management specialists*
- (3.2.1)

(We understand that this recommendation has been overtaken by events as described in the body of the report)

4.2.2 The full benefits of the SADCOSAI meetings are the exchanges which occur at the senior levels these and not fully felt at levels lower down the organisation. We feel that a great deal of institution building could be stimulated among staff if there was some concrete fall out from the meetings.

We recommend that in the short term:

- *Documentation which is not sensitive, which might include all or some of the following, should be circulated to staff at all professional levels in the OAG:*
    - minutes
    - speeches
    - programmes
    - country papers
  - *The OAG should consider calling a full staff meeting after each Congress to sensitise staff on the issues discussed and allow them to comment and ask questions. This could be a professionally interesting and motivating event on the OAG calendar and be a cost effective method of spreading the benefits of the SADCOSAI Congresses to the institution*
- (3.2.1)

In the longer term:

- *all staff should have access to the SADCOSAI newsletter*

4.2.3 Not all the OAGs have developed a Strategic Plan or management procedures and systems which are fully congruent with the needs of a critically placed, pressurised government department. Some have and we commend Zimbabwe and Namibia on the production of their recent Strategic Plan Documents.

We recommend that:

*Any future support for SADCOSAI should include an element of Executive Management Development aimed at the senior and middle management in the SAI offices. The programme should involve peer exchange so that the individual AG's could share the benefit of their experiences and expertise with other managers. Subjects which could be included in such a programme might be:*

- Managing Strategically
  - Managing for Performance
  - Managing a Team and so on
- (3.6.1)

4.2.4 *Delegates to the SADCOSAI Congresses should be asked to donate any documentation, brochures, audit reports, strategic plans etc., to a display table, set up at the Congresses for the purpose of encouraging exchange.*

4.2.5 *Individual SAI's and /or SADCOSAI could consider subscribing to newsletter of the new NGO: Transparency International SA, the international anti-corruption organisation and benefit from the development impetus of this body (Newspaper clipping. Appendix 10).*

4.2.6 *The role and function of the Secretariat and its 'officers' should be clarified and agreed.*  
(3.2.1 a)

4.2.7 *If a full time co-ordinator post cannot be funded, consideration should be given to using some of the funds already subscribed to hire short term, regional consultants to expedite appropriate Congress resolutions, the publication of an infrequent newsletter, for example.*  
(3.2.1)

4.2.8 One aspect of the institution building is the degree to which an organisation is perceived as credible, valid, mature. In the national life of a state the reports of the OAG should carry weight and influence the way government does its job and the way its citizens think about government. We feel that there is a lot of scope for individual SAI's in the region and the association working on this behalf to develop a more positive and higher profile public image.

We recommend that:

*The OAG establishes and maintains close working links with the Public Accounts Committee*  
*- holds seminars*

- presents reports at working lunches
- arranges study tours to other PACs/OAG's

(3.2.2)

4.2.9 *The OAG develops a Public Relations Strategy.*

(3.2.2)

4.2.10

4.2.11 *SADCOSAI considers the development of a checklist of strategies to monitor the development of Performance Auditing in the region*

(3.6)

### 4.3 Human Resource Development

Clearly the Performance Audit Programme is a major human resource development activity and as we have remarked, a good number of sound training activities have been carried out and as a result a large number of personnel have developed their professional skills in the Performance Audit area. We suggest however, that more effort could be put into wider developmental activities. Despite there being a high staff turnover we feel that by now there should be a higher number of ‘accredited’ resource persons at least, if not fully developed trainers, among the staff who have passed through the programme. It is even possible that had there been publicised opportunities to work with RRV to develop in this capacity, some staff who have left the service may have been tempted to stay. This is a highly hypothetical point and must remain so until auditors who have left the service can be interviewed for their reasons for leaving. It is our experience however, that people do remain in the public service even though the conditions are poor if they perceive that there are other opportunities to develop their careers, such as training and the opportunities to work on interesting international programmes.

We recommend that:

4.3.1 *Any future support to the project have a concrete training of trainers activities built into the Terms of Reference. TOT activities should be developed with inputs from a training specialist as well as technical audit content.*

(3.2.4)

4.3.2 *The training units of the individual SAI's be strengthened. Existing SAI Training Units could be assisted by funding the purchase of local companies to train officers in for example:*

- Managing the Training Function
- Developing a Training Plan
- Training /Presentation Skills
- Carrying Out a Training Needs Assessment

*This is not an expensive option and does not need to incur the costs of expensive expatriate consultant companies.*

(3.2.5)

4.3.3 *Sida should support the newly established core of trainers until a functioning SADCOSAI Training Unit is fully established. This Unit could be called on by individual SAI's. The SAI should pay for these services from the beginning, perhaps initially being assisted by Sida to supplement their training budgets. The Unit could charge market rates and thus boost SADCOSAI coffers.*

*The training unit could widen its scope to offer courses in “Managing an Audit Office”, “Writing Friendly Audit Reports” and so on, as it develops confidence and capacity.*

(3.2.5)

4.3.4 *The officer exchange programme mentioned in both SADCOSAI Three Year Working Programmes should be encouraged and its establishment and support built into any future programme. It does not need any expatriate input as this could be co-ordinated through the Secretariat if it were*



*strengthened or through a centralised Training Unit, if it were established. In any case it could be encouraged by individual Auditor General.*

(3.1.5; 3.2.5)

*4.3.5 The design of a Performance Audit training manual to be used by trainers should be a feature of the Terms of Reference of any future support. The documentation currently used by RRV to run its programme could be the basis of the manual.*

(3.6)

## **4.4 Sustainability**

It appears to us after seven years of support to the two main areas of focus in this project- the SADCOSAI Congresses and the implementation of the Regional Performance Audit training courses, that the former is ultimately sustainable (with some degree of difficulty) from this point, and the latter is not.

We do not think the reason for sustainability of the Congresses is the result of the consultant strategy, but rather the response of the Auditors General themselves to signals from Sida down the years that the level of funding will obviously decrease, and finally be terminated. The awareness is reflected in the minutes of the meetings and in the decision to subscribe to SADCOSAI to have meetings biannually instead of annually, and to cover travel accommodation and administrative costs to the Congress meetings. The RRV budget also shows the continuing reduction in support to the Congress.

The Performance Audit courses will continue to need support as the capacity of the regional auditors in the OAGs has not been developed sufficiently to allow them to run a comprehensive programme. We have addressed some of these issues specifically under 4.3 Human Resource Development, above. We have focused our recommendations here on wider issues of sustainability, some of which we know are already in the thoughts of the AG's.

We recommend:

*4.4.1 The subscription to SADCOSAI be increased on a biannual basis*

(3.2.6)

*4.4.2 RRV, or any other institutional partner consultant, should cover their own costs to attend SADCOSAI Congresses.*

(3.1.7)

*4.4.3 Sida should support a TOT course run by some graduates of the recent IDI TOT course, to assist the development of a regional core of audit trainers.*

*4.4.4 Sida should continue to support the Performance Audit training programme, and it should be expanded to include training in IT, Financial Audit, and management development issues. The consultant selected to continue this work should emphasise capacity building and have demonstrated ability to leave a sustainable training activity behind when they phase out of the project.*

(3.1; 3.2)

4.4.5 *Regional local consultancy companies should be allowed to tender for some aspects of the support programme, as joint venture bids with RRV, or in competition with them. They will add different perspectives to the training and development activities, and will themselves learn from the association with a mature organisation. This learning will add to the intellectual memory of the region, and thus sustainability of the programme. They will also be cheaper in fees and have less back up costs.*

(3.4.3)

4.4.6 *Given that Performance Auditors do not have a recognised career path, SADCOSAI should collaborate with the work being done in the South Africa OAG to develop a competence profile and recognition for its personnel in this field. Any consultant support to the SADCOSAI should include this kind of collaboration in the institution building components of any future project.*

(3.2.1)

4.4.7 *individual SAIs should establish Quality Control Teams to :*

*-monitor the quality of reports*

*-follow up on the results and impact of any training activities*

*These teams should be called on to report to SADCOSAI Congress meetings on occasions.*

(3.2.1)

4.4.8 *SADCOSAI should prepare an action plan intended to broaden its resource base*

(3.6.5)

## 4.5 The Consultant

We recommend that:

*4.5.1 RRV staff proposed for all international assignments should be approved by SADCOSAI in a more rigorous procedure based on a series of agreed criteria which include sufficient proficiency in English (or the national language) to allow them to work without causing difficulty to the client.*

*4.5.2 RRV should improve its preparatory and briefing programme for all staff proposed for international assignments. The design of this programme should involve African partners, and where feasible, they should be involved in its delivery.*

## RESPONSIBILITY FOR RECOMMENDATIONS

We have also clustered the above recommendations under the four agencies we consider responsible for their implementation. In some places there are joint responsibilities and further discussion between the parties will be necessary:

### **Sida**

*Sida should continue to support SADCOSAI for a limited but defined period.*  
(3.1; 3.4)

*Any future support for SADCOSAI should include an element of Executive Management Development aimed at the senior and middle management in the SAI offices. The programme should involve peer exchange so that the individual AG's could share the benefit of their experiences and expertise with other managers. Subjects which could be included in such a programme might be:*

- Managing Strategically*
  - Managing for Performance*
  - Managing a Team and so on*
- (3.6.1)

*The scope of the programme should be expanded to address the issues raised in the SADCOSAI Three Year Working Programmes*  
(3.1.6)

*Any future support to the project have a concrete training of trainers activities built into the Terms of Reference. TOT activities should be developed with inputs from a training specialist as well as technical audit content.*  
(3.2.4)

*The training units of the individual SAI's be strengthened. Existing SAI Training Units could be assisted by funding the purchase of local companies to train officers in for example:*

- Managing the Training Function*
- Developing a Training Plan*
- Training /Presentation Skills*
- Carrying Out a Training Needs Assessment*

*This is not an expensive option and does not need to incur the costs of expensive expatriate consultant companies.*  
(3.2.5)

*Sida should support the newly established core of trainers until a functioning SADCOSAI Training Unit is fully established. This Unit could be called on by individual SAI's . The SAI should pay for these services from the beginning, perhaps initially being assisted by Sida to supplement their training budgets. The Unit could charge market rates and thus boost SADCOSAI coffers.*

*The training unit could widen its scope to offer courses in "Managing an Audit Office", "Writing Friendly Audit Reports" and so on, as it develops confidence and capacity.*

(3.2.5)

*The design of a Performance Audit training manual to be used by trainers should be a feature of the Terms of Reference of any future support. The documentation currently used by RRV to run its programme could be the basis of the manual.*

*Sida should support a TOT course run by some graduates of the recent IDI TOT course, to assist the development of a regional core of audit trainers.*

*Sida should continue to support the Performance Audit training programme, and it should be expanded to include training in IT, Financial Audit, and management development issues. The consultant selected to continue this work should emphasise capacity building and have demonstrated ability to leave a sustainable training activity behind when they phase out of the project.*

(3.1; 3.2)

## **SADCOSAI**

- *Some consideration be given to strengthening the SADCOSAI Secretariat. One possibility is to fund (short term) a SADC national as a co-ordinator /consultant in the secretariat who would have a number of duties, for example:*
  - *manage SADCOSAI funds and budget*
  - *arrange SADCOSAI meetings*
  - *prepare all documentation for such meetings*
  - *ensure follow-up seminars are organised*
  - *co-ordinate the Officer Exchange Programme*
  - *collate and edit the proposed newsletter*
  - *co-ordinate regional training*
  - *visit national OAGs and assist with the resolutions*
  - *liaise with SADC*
  - *maintain a directory of training and management specialists*

(3.2.1)

*(We understand that this recommendation has been overtaken by events as described in the body of the report)*

*Delegates to the SADCOSAI Congresses should be asked to donate any documentation, brochures, audit reports, strategic plans etc., to a display table, set up at the Congresses for the purpose of encouraging exchange.*

*Individual SAIs and /or SADCOSAI could consider subscribing to newsletter of the new NGO: Transparency International SA, the international anti-corruption organisation and benefit from the development impetus of this body (Newspaper clipping. Appendix10).*

*The role and function of the Secretariat and its 'officers' should be clarified and agreed.*

(3.2.1)

*SADCOSAI considers the development of a checklist of strategies to monitor the development of Performance Auditing in the region*

(3.6)

*The officer exchange programme mentioned in both SADCOSAI Three Year Working Programmes should be encouraged and its establishment and support built into any future programme. It does not need any expatriate input as this could be co-ordinated through the Secretariat if it were strengthened or through a centralised Training Unit, if it were established. In any case it could be encouraged by individual Auditor General.*

(3.1.5; 3.2.5)

*The subscription to SADCOSAI be increased on a biannual basis*

(3.2.6)

*RRV, or any other institutional partner consultant, should cover their own costs to attend SADCOSAI Congresses.*

(3.1.7)

*Given that Performance Auditors do not have a recognised career path, SADCOSAI should collaborate with the work being done in the South Africa OAG to develop a competence profile and recognition for its personnel in this field. Any consultant support to the SADCOSAI should include this kind of collaboration in the institution building components of any future project.*

(3.2.1)

*If a full time co-ordinator post cannot be funded, consideration should be given to using some of the funds already subscribed to hire short term, regional consultants to expedite appropriate Congress resolutions, the publication of an infrequent newsletter, for example.*

(3.2.1)

*SADCOSAI should prepare an action plan intended to broaden its resource base*

(3.6.5)

## Individual SAIs

- *Documentation which is not sensitive, which might include all or some of the following, should be circulated to staff at all professional levels in the OAG:*
  - minutes
  - speeches
  - programmes
  - country papers
- *The OAG should consider calling a full staff meeting after each Congress to sensitise staff on the issues discussed and allow them to comment and ask questions. This could be a professionally interesting and motivating event on the OAG calendar and be a cost effective method of spreading the benefits of the SADCOSAI Congresses to the institution*  
(3.2.1)

In the longer term:

- *all staff should have access to the SADCOSAI newsletter*

We recommend that:

*The OAG establishes and maintains close working links with the Public Accounts Committee*  
- holds seminars  
-presents reports at working lunches  
-arranges study tours to other PACs/OAG's  
(3.2.2)

*The OAG develops a Public Relations Strategy.* (3.2.2)

*Individual SAIs should establish Quality Control Teams to :*  
-monitor the quality of reports  
-follow up on the results and impact of any training activities  
*These teams should be called on to report to SADCOSAI Congress meetings on occasions.*  
(3.2.1)

## The Consultant

*The implementing consultant should design an alternative method of Performance Audit in collaboration with experienced SADC auditors which is shorter, sharper and cheaper (in terms of OAG time spent on it) which could be used to address severe, immediate problems.*  
(3.2.2.b)

*Regional local consultancy companies should be allowed to tender for some aspects of the support programme, as joint venture bids with RRV, or in competition with them. They will add different perspectives to the training and development activities, and will themselves learn from the association with a mature organisation. This learning will add to the intellectual memory of the region, and thus sustainability of the programme. They will also be cheaper in fees and have less back up costs. (This would be a joint responsibility between Sida, SADCOSAI and RRV to set up and manage)*  
(3.4.3)

*RRV staff proposed for all international assignments should be approved by SADCOSAI in a more rigorous procedure based on a series of agreed criteria which include sufficient proficiency in English (or the national language) to allow them to work without causing difficulty to the client.*

*RRV should improve its preparatory and briefing programme for all staff proposed for international assignments. The design of this programme should involve African partners, and where feasible, they should be involved in its delivery.*

## **5. LESSONS LEARNED**

5.1 The fact that this evaluation had to develop its own quantity and quality standards is a reflection of the problems associated with the omission of a full formal appraisal of the project initially. This would have resulted in the development of clearly defined objectives. Neither Sida, RRV or SADCOSAI monitored the final Terms of Reference for the support and so the needs articulated by SADCOSAI in their own working documents were not fully addressed in the support programmes over the years. Clearer initial objectives, related to an overall development strategy combined with a regular monitoring and evaluation process assists the quality of development assistance.

5.2 SIDA/RRV assistance to the region has brought tremendous changes to the offices of the Auditors General. Trained manpower, improved management styles and a forum for exchange of ideas are in place as a result of the bilateral and regional programmes of assistance. The big question asked of all aid programmes is about the sustainability of this type of progress should aid be phased out. The plans should have included activities aimed at sustainability of the assistance. It is only towards the end of the assistance when sustainability is being addressed by production of a handbook and training of trainers course. A firm commitment was undertaken by the Auditors General to subsidise Congress travel and subsistence costs from their own budgets starting in 1992/3, but this did not materialise until 1996. It is common cause that when bilateral assistance is negotiated recipient countries are always too willing to make counterpart contributions. The problem here is that governments were not involved in the negotiations of the SIDA / RRV/ SADCOSAI aid. It is important therefore, to involve the respective governments so that more funds can be made available to build a more sustainable structure. More conscious efforts need to be focused on strategies to enable 'assistance' to become a sustainable feature of the organisation. The days of endless expatriate dominated programmes of support should be over.

5.3 Performance Auditing has been the main area of focus in this co-operation and a training programme was designed for the region as a whole. However some countries have also been able to receive bilateral assistance from SIDA. It is worth noting that countries with a bilateral arrangement have achieved the desired goal to a better extent than those which do not have the bilateral assistance (except for Malawi). At this point we would emphasise that it is our opinion that this regional programme has a number of advantages over a training programme delivered bilaterally. We are aware however that this opinion may not be substantiated with quantifiable facts and figures. This programme allows auditors at more junior levels from different countries to

come together in a professional forum to discuss audit principles and case studies. For the same reasons that it is a good thing that their seniors do this at the SADCOSAI Congress meetings, it is equally efficacious to regional co-operation that junior officers have this same type of opportunity, and this they are afforded in the regional course programme. Apart from the positive aspects of professional people from the region building up their networks and understandings of each other, the case studies they come into contact with considerably widen their experience and understanding of the profession and its problems and opportunities. Although a regional programme may be more difficult to manage and 'develop' than a twinning or other style of bilateral association, we feel, and in this we found no dissenting voice either in the region or in the consultants, that these qualitative effects are worth the efforts required.

5.4 Historically the initial contact, at a bilateral level, was with the office of the Auditor General of Lesotho. This contact developed into the multilateral co-operation with the SADC countries. In the process Zimbabwe, Botswana and Namibia also developed bilateral co-operations. This left Swaziland, Malawi, Mozambique, Tanzania, and Zambia out. These countries could only benefit from the regional courses and two week stints of on-the-job training by the RRV consultant. Course participants have alluded to the fact that trainees from these countries were always lagging behind. Participants from countries with bilateral aid were always ahead and this can be attributed to the long term advisors who came on the bilateral ticket. The evaluators have seen very visible differences within the respective offices and the lesson learned is that the bilateral and multilateral co-operation have been complementary.

5.5 Some views gathered among the course participants were that some consultants sent by RRV to conduct the courses had great problems in expressing themselves in English. It is true that consultants' curriculum vitae (CV's) were sent in advance for approval before they were given assignments. Since the region is not in a position to hold personal interviews with the consultants, Sida should have a very clear language criterion for selection of consultants. There was no doubting their professional competence but some could not convey their knowledge nor could they achieve the skills transfer envisaged. For the future RRV should consider their method of selection of consultants and even take it further to scout for local expertise to either do the work themselves or make twinning arrangements between local and expatriate consultant.

5.6 The evaluation revealed that none of the SAI's had any criteria for selection of course participants. Staff were sent to training courses mainly because they happened to be allocated to the Performance Audit division or countries just had to respond to requests from RRV to send people in for courses. A firm commitment is required from SAI's to set up Performance Audit units before they can send staff for training and a criteria must be set for the selection of candidates. There are examples of auditors who received the training but did not go back to do Performance Auditing back in the offices. The best results from development assistance are obtained when the receiving office is fully able to utilise the new knowledge and skills gained by its officers through the assistance programme.



5.7 Performance Auditing is a new concept in the auditing profession. It is also a multidisciplinary subject, training of which cannot be fully covered by the three stages as designed. Performance Auditors need other skills like research methodology, data gathering and analysis, quantitative methods, communication skills etc. These cannot be fully covered at these courses having regard to the time spent on them. SAI's can recruit people with those skills, but this has not always been the case. Not all graduate degrees offer all or some of the topics mentioned above so it becomes important to bring a component of such topics into the training programme in order to bring the trainees to a more professionally competent level. It is important therefore, that for the future courses should be designed to accommodate these aspects, or SAI's are advised to recruit staff into the performance audit unit who are at a given level of academic qualification.

5.8 Throughout the aid period the region was going through a major political change which had a major impact on aid itself. Fortunately, the change was towards good governance, the cornerstone of which is Accountability and Transparency. Obviously this brought additional challenges to the donor agency Sida. Performance Auditing was not the only product in demand. Other forms of auditing like financial auditing and computer auditing could not be ignored. Civil service reform programmes have become a fashionable phenomenon. These new challenges could have been anticipated by the donor and this can only be achieved by a round table discussion between the donor and the aid recipient, SADCOSAI in this case. Periodic re-assessments of the situation are an essential element of managing aid programmes.

## **6. THE FUTURE**

For the same reasons that it is generally considered a good thing that representatives from different countries, both political and professional meet with each other, it will be a positive benefit to the region to have a bold and dynamic association of Auditors General. Although there have been a number of positive developments in Southern Africa in terms of the democratic advancements we have seen in Mozambique and South Africa, there are rocky times ahead as these countries struggle to establish social and economic climates in which their citizens can reach a decent standard of living. The threats to stable governance from poverty, crime, poor health, hunger and unemployment are clearly evident and those organs of government which support a state framework capable of ensuring probity, accountability, honesty and trust are in need of support. SADCOSAI and its member institutions are clearly one of the pillars of such a framework. The officers engaged in public auditing - financial and performance will continue to need support and assistance in their efforts to improve their standards and capacity. It is anticipated that SADCOSAI will continue to benefit from its association with other world and regional audit associations and that its working programmes can include those activities which will strengthen the capacity of individual officers. Now that it is a fully established association, thanks in a large measure to the assistance provided through Sida, we feel that the time is ripe for SADCOSAI to move to a new phase of development.

We anticipate that some of the recommendations made in this report could help SADCOSAI to do this. We also anticipate that the recent LFA seminar in Pretoria will have assisted the Association to rethink its strategic direction and will have thrown up a number of new activities. A major role for SADCOSAI is to establish the strategic vision for public auditing in the region. We feel that the ideas presented in para. 3.6.1 above, whereby we described the notion of a checklist of strategies which SAIs at different stages of experience in Performance Auditing could pursue is worth expanding to address all the functions of the SAIs as they develop their capacity. SADCOSAI working groups could develop such strategies for the different levels as guides to the development of the SAIs. This might help to overcome the real differences in situation, organisational and management development, legal framework in the state and so on. We feel that Sida could usefully assist SADCOSAI to obtain some assistance to such working groups to do this. The Objectives of the SADCOSAI mandate or Statutes (1991) encompass a great many of the strategies suggested in the World Bank publication and this congruence illustrates the validity of the Association's endeavours thus far. In general terms however, we expect that Sida will take seriously the new logical framework, when it is published, and discuss with SADCOSAI itself, those activities it should support over the next period. We feel the potential that SADCOSAI has to guide and support the development of public auditing in the region is very real, and as yet not fully exploited. Officer exchange programmes, twinning among the SAIs themselves, management development, exchange of publications and methods in the region are all cited in the Statute Objectives and are examples of exciting possible areas for co-operation and support with Sida. As we have said, we do not think that exactly the same type of assistance as before should be supported during the next phase, but it is the responsibility of SADCOSAI and Sida to hold a real strategic discussion to establish the priorities for the remaining support period.

## **APPENDIX 1**

### **Terms of Reference for evaluation of the**

### **Swedish support to regional co-operation on public auditing Co-operation between the SADCOSAI and Swedish National Audit Office (RRV)**

#### **1. Background**

Sida has supported the development of National Audit Offices in many countries in southern Africa, Botswana, Lesotho, Namibia and Zimbabwe. This bilateral support is organised in the form of twinning programmes in co-operation with the Swedish National Audit Office (RRV). In Mozambique RRV supports the development of the state audit function within its co-operation with the Ministry of Finance and Planning.

In addition to the above support, Sida has, since 1990, financed a regional program for National Audit Offices in southern and eastern Africa through their co-operation within SADCOSAI, (Southern African Development Community - Organisation of Supreme Audit Institutions). The members of SADCOSAI are Angola, Botswana, Lesotho, Malawi, Mozambique, Namibia, South Africa, Swaziland, Tanzania, Zambia and Zimbabwe.

The main objective for this support has been to increase the regional co-operation on auditing and the use of performance auditing by SADCOSAI members. The support has mainly been given to conferences, seminars, training of auditors and handbook production.

The original project was started much on a trial basis and was financed through Sida's funds for "Research and methods development". Therefore, no comprehensive analysis and project preparation was made as is otherwise normal within Swedish aid. The experiences, during the first years 1990 -1992, were, however, considered to be positive and the project was given one year prolongations for another three years, 1993 - 1995. In 1996 a new decision was taken to prolong the project for the years 1996 and 1997.

During the first periods of agreement, between 1990 and 1995, the Sida contribution to this regional co-operation amounted to SEK 9.7 million. The 1996 agreement with SADCOSAI amounted to 4.16 million SEK for the years 1996 and 1997.

The new agreement had more or less the same objectives as the previous one but laid more emphasis on the training components, as e.g. training in performance auditing, production of training materials and training of trainers. Important elements for the decision made by Sida to continue its support to SADCOSAI were

- the so far positive experience of the regional co-operation:

- the co-operation was looked upon as an efficient complement to the bilateral support to National Audit Offices;
- the need for a long-term co-operation to enable the development of a regional network;

This kind regional co-operation was further seen as a cost-effective and natural continuation of bilateral programs when they were being phased out. Nevertheless, during the time of the present period of co-operation, a discussion about a possible phasing out was to be embarked upon.

## **2. The Evaluation**

In most developing countries the process of reform of the society now carries high priority. In this work for change the development of clear "rules of the game" are necessary prerequisites. Concepts like "accountability" and "transparency" in public administration have become important issues in most countries, so also in the countries in southern Africa. An important instrument in this work for a transparent and accountable society is the establishment of competent and capable national Audit Offices that are given both resources and authority to perform their duties. The conditions do, however, vary much from one country to another.

An evaluation of the Swedish support to SADCOSAI will therefore have to apply a "holistic" approach. It should take into consideration not only the regional co-operation as it has developed with the Swedish support, but also circumstances that may enable or hinder an efficient and effective national auditing and indicate how regional co-operation could best support a positive development.

Since the political conditions are of great importance for national auditing and at the same time may vary much from one country to another, the evaluators should meet and interview SADCOSAI management, national members, representatives of the governments and parliaments and, if possible, some of those organisations that have been audited by the National Audit Office. Where applicable, the Programme Officers for Public Administration support at the Swedish Embassies should also be interviewed. The number of countries to be visited for discussions on a national level about the regional co-operation should not be less than six, and preferably those countries with which Sida has, or has had a bilateral co-operation. This will need good planning and preparation of the country visits.

### **2.1. Expected outputs of the evaluation**

The expected output of the evaluation is to

- provide a basis for Sida to assess progress (outputs and effects) and problems so far encountered in the regional co-operation through SADCOSAI;
- assess in what respect the support to SADCOSAI can be said to be complementary to the bilateral support given to some of the member countries;
- assess, whether the co-operation and training programs under the Swedish support to SADCOSAI have had any sustainable effects for the respective National Audit Offices;

- assess whether there have been "gaps" in the SADCOSAI programs for regional co-operation and training that could still be filled and the programs be improved;
- assess the possibility of a Swedish phasing out of the project and the possible consequences of such a withdrawal;
- assess the cost-efficiency and cost-effectiveness of the RRV support to SADCOSAI and give recommendations to Sida on possible ways of action for the future;

## **2.2. Main areas of evaluation**

Based on both the original and the later reformulated objectives for the project the evaluation shall cover eight main areas:

1. The realism of the original objectives and the relevance of them in relation to the mandate and objectives of SADCOSAI and the development of these objectives over the years of Swedish support.
2. The quality and size of the regional co-operation.
3. The actual preconditions for the national audit offices, both to carry out their work on the national level, and to be actively involved in the regional co-operation.
4. The possibilities to introduce performance auditing on a larger scale in the different countries
5. The co-operation with the institutional consultant (RRV).
6. The actual results of the actions so far implemented with Swedish support.
7. Gender aspects.
8. The sustainability of the regional co-operation.

## **2.3. Specific tasks**

The evaluation will thus cover three different levels:

- the regional co-operation through SADCOSAI;
- the effects of the regional co-operation on the national audit offices;
- the relevance and quality of the foreign support to the regional co-operation;

### **A. On SADCOSAI**

The overriding objective will be to assess in what respect and to what extent the regional co-operation through SADCOSAI has contributed to a strengthening of the role of auditing and the auditing capacity in the region. In this respect the evaluators shall:

- make an outline description of SADCOSAI, including the history and legal background and mandate, and its links to other institutions in southern Africa and elsewhere;

- make a brief description and an assessment of SADCOSAI's organisational structure and staffing, including a description of its main functions and its planned activities for the years 1998-2000;
- describe and assess the decision structure and administrative capacity in the regional co-operation;
- make an assessment of SADCOSAI's activities so far in terms of management, contents and general usefulness;
- make a follow-up of the resolutions made in the regional conferences and how SADCOSAI and the national authorities have been able to implement them;
- assess to what extent SADCOSAI has contributed to a regional co-operation directly between the National Offices, thus strengthening the whole system of auditing;
- examine the financial requirements for the period 1998 - 2000 and the sources of income in terms of endowment from member countries, contributions from donors and possible overhead contributions from donor funded projects;
- make list of and comment on possible SADCOSAI projects/programmes (agreed, under negotiation and/or planned);
- assess the capacity of SADCOSAI to receive donor support;

#### B. On national auditing offices visited

- describe as to what extent the national Audit Office is still mostly undertaking financial auditing, or whether there are legal, financial and/or political openings for more performance-oriented auditing;
- make an overall assessment of the internal and external factors influencing the work with national auditing, especially performance auditing, in the respective countries and in what respect the regional co-operation could contribute to reinforce positive factors and/or to limit the influence of negative factors.
- assess through interviews and possibly a questionnaire, in what respect the activities managed by SADCOSAI have contributed to the strengthening of the competence and capacity of the national Audit Office;
- assess external and internal factors, like salary structures, employment conditions, career prospects, staff morale, the status and prestige of the profession, possible competition on the labour market that may endanger a planned long-term development of national competence and capacity in public auditing;

### C. On the foreign support to the regional co-operation programmes

The evaluators shall assess:

- the realism, appropriateness and the results and impact of the Sida support to SADCOSAI considering both the original and the present objectives of the support as well as the actual circumstances for national auditing in the region; Under this part of the evaluation the balance between professional training and management development shall be given special attention;
- the contents of the supported activities and whether they have contributed to giving a holistic approach to auditing in the region;
- the quality of the external expertise provided by the RRV; professional background, pedagogical competence, materials used and language and communication capacity shall be assessed;
- the feed-back from the various activities carried out and how new experience is used in the new ones planned;
- the "backstopping" offered by the institutional consultant RRV to both SADCOSAI and to the resource persons participating in the SADCOSAI conferences and training courses;
- the selection of participants in the different seminars and training activities and how they are being supported and followed up, if possible, after the training. This shall be further followed up with an assessment on the national level of how many of the former participants that are still working with national auditing. The gender aspect shall be given due consideration.
- the quality of the training materials that have been used in the training courses and as to how the participants have been able to use them and apply their new knowledge at work.
- the quality of the Handbook produced under the Project and the possibility to introduce it on national basis to ensure greater conformity and a common, higher standard of auditing in the region;
- the cost-efficiency and the cost-effectiveness of the foreign support;

### **3. Composition and Work of the Evaluation Team - Time Schedule**

The evaluation will be conducted by a team of two independent consultants with a background in public auditing and management and human resources development in public administration. One of the team members should preferably be a citizen of one of the member countries. Both team members should have wide experience of work in developing countries and shall be approved by SADCOSAI members.

### **3.1. Briefing at Sida, Stockholm**

The evaluators shall be invited to Stockholm for a period of three to four days for a briefing about the project, for discussions about the evaluation and for their first interviews and studies of documentation.

### **3.2. Field work**

In the member countries the evaluators shall study relevant documentation on the programme as well as carry out interviews with SADCOSAI management and administration, management and employees of the national Audit Offices visited, if deemed necessary and possible, members of the Public Accounts Committee, representatives of the Ministry of Finance and of some of those organisations that have been audited by the National Audit Office. Where applicable, the Programme Officers for Public Administration support at the Swedish Embassies should also be interviewed. The interviews will be carried out in late August and the beginning of September 1997.

### **3.3. The Report**

Based on the above studies and interviews the evaluators shall write a report on their findings and recommendations. The report shall in principle follow the Terms of Reference and the guidelines and model set out by Sida for evaluation studies. The evaluators are however free to comment on the Terms of Reference to bring up other issues of relevance for the evaluation or to omit issues, which are considered less relevant.

The draft Evaluation Report shall be produced in three copies with a diskette in Word 6.0., presenting the information gathered, the conclusions drawn and the recommendations to Sida. Relevant additional information shall be added to the report in the form of annexes. Before submitting the report to Sida, a first draft should be presented to SADCOSAI for their comments and possible corrections. The final Report shall be made after discussions with Sida.

### **3.4. Sida facilitator to support evaluation**

Sida will employ an in-house consultant to maintain contacts with the evaluators to facilitate their work, to give advice on the report-writing and to comment on the report.

### **3.5. Use of Report in SADCOSAI LFA-workshop**

The intention is that the report shall then be used in the SADCOSAI LFA-workshop planned to be held in Harare 8-10 October 1997. The report will therefore have to be ready in its final draft on **22 September 1997** to be discussed with Sida and be sent out to workshop participants at least one week before their departure.

The evaluators will be expected to participate in this LFA-workshop as resource persons in the discussions about a possible, more target-oriented support to the regional co-operation.



## APPENDIX 2

### PERSONS MET IN INTERVIEWS AND FOCUS GROUPS

Notes:

1. The participants from the Performance Audit training programme of three courses are designated 'trainee' in the list below. They were met each time in a Focus Group.
2. The Heads of Sections were met together in one meeting and there were separate meetings with the Heads of the Performance Audit Units.
3. In each country we tried to meet with one or two recipients of Performance Audits in order to elicit direct feedback on the impact of these exercises and these are designated 'Auditee' in the list below.

BOTSWANA 18 - 19 August

SADCOSAI	Mr. Masisi	Auditor General and Secretary General
	Mrs. B. Entaile	Head PA Division and Treasurer SADCOSAI
	Mr. R. Sebopheng	Head Special Operations/training Ubit
	Mr. T. Pillay	Training Unit
	Mr. J. Botshoma	Senior Auditor
	Mr. S.K. Seitshiro	Chief Audit Officer
	Mr. P.K. Sengupta	Parastatal Section
	Mr. S.K. Maini	Section Head
	Ms. A. Mabiletsa	Principal Local Govt. Auditor
	Mr. D.B. Mabophira	" "
	Mr. L.M. Letsholo	Principal Auditor
	Mr. J. Hagkvist	RRV Adviser
	Mr. A. Sefawe	Ass. Auditor (trainee)
	Ms. C. Masie	Auditor (trainee)
	Mr. Mpetsane	Dep. Director Dept. Supplies (Auditee)
	Mrs. M. Sayed	Ass. Director DPSM
	Mrs. M. Mulalu	Principal Personnel Officer DPSM
	Mrs. K. Gasennelwe	Dep. PS Ministry of Health (Auditee)
	Mrs. W.G. Manyeneng	Ass. Director Primary Health Care "
	Mr. S.N. Modukenele	DHM Ministry Health "
	Mr. L.R.G. Manthe	AD/TSS " "
	Mr. O.S. Modise	PAO " "
	Mr. N.N. Ndise	PHA/EA " "
	Mr. G. Oteng	M.P. Chairman Public Accounts Committee
	Mr. T.D. Mogami	M.P. Member Public Accounts Committee
	Mr. O.M. Koosaletse	M.P. Member Public Accounts Committee

LESOTHO 20 - 22 August

Mr. D. Lepitkoe	Acting Auditor General
Ms. P. Diaho	Auditor Assistant (trainee)
Ms. M. Moeno	Auditor Assistant "
Ms. P. Lekhotla	Auditor "

Ms. M. Makoele	Auditor “
Mr. M. Leisanyane	Assistant Auditor “
Mr. I.P. Matamane	Acting Head PA Unit
Mr. P.K. Motholo	Dep. Principle Secretary Min. Education
(Auditee)	
Mr. M. Mohan	Chief Controller of Audit
Mrs. L. Shithigona	Acting ministerial Audit Controller
Mrs. D. Walters	Controller parastatal Audit
Mr. J.L. Khama	Senior Auditor (IT Support Group)
Mrs. P.S.M.Ramaqele	Acting PS Ministry of Public Service (Auditee)
Mrs. L. Ntlhoki	Principal Management Services Officer “
Mrs. P. Malealea	Senior Management Services Officer “
Mrs. T. Taoana	Director Localisation and Training “
Mr. Makhele	Director PMIS “
Mrs.E.M. Baholo	Acting Chief Personnel Officer “
Mr. T. Melato	M.P. Chairman Public Accounts Committee
Mr. M. Malie	M.P. Public Accounts Committee
Mr. B. Tau	M.P. “
Mr. P. Mohasoane	M.P. “
Mr. D.T. Lekoetje	Planning Officer Economic Co-operation
Ministry of Economic Planning	
Mrs. L. Liphafa	Director of Audits (Performance)

## ZIMBABWE

Mr.A.E. Harid	Comptroller and Auditor General
Mrs. J. Mukomba	Deputy Auditor General
Mr. A. Musarurwa	Director of Audit (Performance)
Mr. M. Mucheki	Auditor
Mr. C. Masoha	Assistant Director
Mr. G. Kandoro	Senior Auditor
Mr. T. Parirenyatiwa	Senior Auditor
Mr. C. Bezaliele	Assistant Director
Mr. M. Gimdal	Senior Auditor, Project Manager - RRV

## MOZAMBIQUE 26 - 29August

Dr. A.I. Pale	President, Tribunal Administrativo
Mr. J.F. Guibunda	Councillor/Judge
Mr. A.V. Barros dos Santos	Councillor/Judge
Mr. J. Marcellino	General Inspector, Ministry of Finance plus two staff members(female)
Mr. C.L. Sabonete	General administrative Inspector, Min.State
Admin.	
Mr. J.A.M'Tchola	Administrative Inspector “
Mr. A.Ejdemark	Project Chief - RRV
Mr. M. Asen	Team Leader - RRV
Ms. A. Scholund	Assistant Project Manager - RRV
Mr. L. Tengroth	Swedish Embassy
Mr. P. Woods	Director, British Council

Ms. V. Videira	President of Planning and Budget Commission (Parliament)
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## NAMIBIA

Dr. F. Tjingaete	Auditor General
Mr. W. Barth	Deputy Auditor General
Mr. Z. Jadavji	RRV Team Leader
Mr. A. Read	Performance Audit Adviser
Mr. Kandjii	Director of Audits
Mr. D. Kotze	Deputy Director
Ms. M. Hummel	Chief Auditor
Ms. S. Brendell	Chief Auditor
Ms. J.S. Sheya	Senior Assistant Auditor
Mr. E. Haihambo	Deputy Director-Government Garage
Mr. R.M. Simasiku	Senior Accountant-Government Garage
Mr. U.T. Tjipura	Control Artisan-Government Garage

## SWAZILAND

Mr. D.M. Dlamini	Auditor General
Mr. R.J. Dlamini	Deputy Auditor General 1
Mr. R.M. Maseko	Deputy Auditor General 2
Mr. A. Hadebe	Team Leader
Ms. N. Hutchinson	Senior Auditor
Ms. F. Mabila	Training Officer
Ms. Z. Madolo	Auditor
Mr. D. Twala	Ministry of Education Representative (Auditee)
Mrs. S. Mohammed	Public Policy Co-ordinating Unit

## SOUTH AFRICA

IDI	
Mr. R. Steel	IDI Trainer
Mr. L. Gomani	Trainee - Malawi
Mr. G. Teu	Trainee - Tanzania
Ms. A. Imasiku	Trainee - Zambia

### OFFICE OF THE AUDITOR GENERAL

Mr. H. Kleuver	Auditor General
Mr. W. Pretorius	Corporate Executive Manager
Mr. H. Van Zyl	Executive Manager
Mr. A. Vest	Training

RRV

Mr. Goran Steen  
Ms. Kerstin Gustafsson  
Mr. Bengt Sundgren  
Ms. Meta Boethius  
Mr. Lars-Goran Gustafsson  
Mr. Eric Gandy  
Ms. Joanna Gardmark

Head International Secretariat (by telephone)  
former Project Coordinator

## **APPENDIX 3**

### **ITINERARY**

Country	Dates	Consultant
Botswana	18-19 August	MP and KH
Lesotho	21-22 August	MP and KH
Mozambique	26-29 August	KH
Namibia	25-26 August	MP
South Africa	29 August	MP
Swaziland	27-28 August	MP
Zimbabwe	25 Aug. 2/8 Sept.	KH

MP= Matsobane Putsoa

KH= Kathy Higgins

The consultants met in Harare, Zimbabwe from the 8 September to 19 September, 1997 to write the report.



## **APPENDIX 4**

### **SWEDISH SUPPORT TO SADCOSAI AUDITORS GENERAL**

Interview Framework August 1997

For use by Matsobane Putsoa and Kathy Higgins

1. Introduction and explanation re SADCOSAI-SIDA Cooperation
2. In our case, what type of assistance have you received?
  - SADCOSAI?
  - Bilateral?
3. What is the legal framework under which the AG's office operates? A. Examples:
  - independent
  - under Ministry of Finance
  - direct to a Minister
  - direct to parliament
  - other
- B. Legislation which underpins the Office
  - how much freedom do you have to publish your reports?
  - are Performance Audits included in the reports to Parliament?
4. Size of the Establishment breakdown into
  - Financial
  - Performance
5. What is the trend - has the staff complement grown?

Are there any effects from the project?

6. Do you have a strategic plan?  
Do you have a mission statement?  
Is this a result of the cooperation?
7. What specific things affect the work of the office?
  - external
  - internal
8. Internal Management
  - \*The Annual Plan - what does it cover? Eg. Ministries. Revenue. Salaries etc.
  - How is the plan monitored?
  - What kind of staff meetings do you have?
  - What levels?
  - How frequent?
  - \*Do you have an Audit manual?
  - Do you have auditing software?
  - Computer Aided Audit Techniques?
  - Were any of these as a result of the cooperation?
  - \*Audit Reports - what support do you get from the PAC?
  - what are the procedures?
  - Have you used any Sida funds to improve the PAC?
  - what has been the impact?
9. Has the establishment of SADCOSAI assisted your national audit office in any way?  
How - egs?
10. What is your overall opinion of the assistance from RRV?
  - professional background
  - teaching ability



- language ability
- training materials used
- interpersonal skills
- cultural sensitivity

11. Backstopping services from RRV

What kind of “quality control” is used to ensure RRV appoint the most appropriate consultants?

12. Are long term consultant appointments necessary?

What other type of consultancy input might be more helpful?

How appropriate is the Swedish model to you? Are there alternatives?

13. Participation in the training

- \*Has everybody attended some Sida supported training?

- What preparations does the Audit Office make before your people attend courses?

- what preparations does RRV make?

14. Are there any criteria for participation in the training?

Does Everybody have a job description?

\*Who makes the training decisions in the AG’s dept?

What training plans? Competence Profiles? Promotion criteria?

Is there any on-the-job-follow up of participants by line managers?

by RRV?

15. Do you receive any other assistance in the AG’s office from any other source? What?

16. What is your overall impression/opinion on the usefulness of the Swedish aid you have received so far?

17. Would SADCOSAI survive as an organisation without Swedish support?

18. Are there any plans to diversify the SADCOSAI resource base?
19. What do you see as the way forward for SADCOSAI?

## **OTHER QUESTIONS**

1. How many staff trained through Sida support are still in post?  
  
How many women occupy senior and middle level management positions in your Department?
2. “What gaps” are there in the assistance you have received so far from RRV? Management issues? Strategic planning issues? Staff development issues? Organisational/cultural issues? Any other?
3. What are you most satisfied with from RRV?
4. What advice can you offer RRV to improve its assistance to SADCOSAI?

## APPENDIX

### MOZAMBIQUE

The Tribunal Administrativo de Mocambique (TA)

1. Mozambique occupies a special place in this evaluation exercise in a number of ways
  - It is not in receipt of bilateral Swedish assistance
  - Since February 1997 it has replaced the Ministry of Finance as Mozambique's member of SADCOSAI
  - It's staff are Portuguese speaking not English speaking
  - It is a newly re-established and has the functions of the Auditor General's office as in other SADC countries
2. The TA is an established institution in some European countries, as well as Mozambique and Angola. It has three functions:
  - external auditor of government i.e. Auditor General functions
  - Assesses audit and customs appeals from the citizens
  - Administration of Public Officers

It was re-established with the advent of the newly elected parliamentary democracy. Its responsibilities and supreme authority is vested in the Constitution and in a number of Finance Acts passed in 1992, and in three other pieces of legislation approved by parliament this year (1997).

It is an organisation endeavouring to establish itself, with wide monitoring powers on all organs of government. It reports directly to Parliament on all state accounts, and also has the responsibility to report to the Planning and Budget Commission in Parliament itself (the Public Accounts Committee). So far the current government ministries have not produced accounts (by law these are required by 1998) and so the TA has not published any financial reports (it must do so in 1999 on the budget of 1998). It is clearly still very far from publishing Performance Audit Reports.

3. Two senior members of staff attended the RRV Namibia course on Management of a Performance Audit Office and this exposure has raised awareness in the TA of the concept of Performance Audit. They were in one respect the right people to attend the course, in that they were senior enough to assess the suitability of the concept to their situation and report to the President (Auditor General) with some authority. On the other hand they were the 'wrong' people to attend the course as they were not auditors; however they were English speaking and so the only suitable officers who could attend.

They stressed the importance of Performance Audit to Mozambique and were very interested in the possibility of introducing the techniques into the TA. This was endorsed by the TA President Dr. Pale, who was extremely keen to bring this new skill area into his office.

4. The members of staff of the TA have an obvious difficulty in joining the regional PA programme courses, that of language. We endeavoured to help in this instance by talking to the Director of the British Council in Maputo who promised to fund the design and delivery of a 10 week English language course for the staff of the TA after April 1998. (The new budget year). He recommended that the TA request for further funds from the British DIFD office Harare for an extension of this basic programme. (KH has promised to do this on the TA behalf). The Performance Audit Handbook should be sent to the British Council (Maputo) to enable the course designer to include appropriate vocabulary.

5. It would help the TA enormously if the PA Handbook could be translated into Portuguese. In the main text of this report we have mentioned the inability of RRV in Maputo to assist in this respect and mentioned that the Sida office itself was asked to fund the translation directly. A copy of the Handbook was left with them.

6. It is not our place to discuss here the placing of RRV inputs in the Ministry of Finance vis a vis assistance to the TA. In discussions with the RRV team met at the TA the project manager agreed that the TA (as the external auditor to the government) is a 'more natural counterpart for RRV than the Ministry of Finance'. Past circumstances have led to the current arrangement whereby the TA is excluded from Sida assistance. We would however emphasise most strongly the needs of the TA and echo their heartfelt pleas for assistance from Sida. This organisation its responsibilities and rights as governments watch dog, sits very comfortably within Sida's overall goal of pursuing democracy and good governance. It seems a great pity that such a worthwhile potential institutional partner, actively seeking support from Sida, should be excluded from its development programme. The pressure on the TA is increasing as they are mandated to begin their audit of state accounts from 1998 and they definitely need to build up this systems, procedures and skill base in order to fulfil this heavy responsibility.

7. In February of this year the SADCOSAI Congress was held in Maputo and it was opened by the Prime Minister himself, who stressed the role of the TA in his opening speech. The authority of the Tribunal is underpinned by the legislative framework and the Constitution, giving it full authority to report directly to Parliament on any issue concerning Ministry budgets and state accounts in general.

The Tribunal's newly developed Personnel Plan and Organisational Structure focus on strengthening the audit section (financial audit at this stage). The President of the TA has requested models of Strategic Plans to assist him in the forward planning and development of the Tribunal. The Tribunal is a member of the Assembly of English - Speaking African SAI's and is looking to join in this organisation's Regional Operational Training Plan 1997 - 2000. The president and senior staff of the Tribunal are proactively seeking to build up this organisation so that it can fulfil its mandate of working for transparency, honesty and accountability in government. They all speak most eloquently and passionately about this mission. In other words all the preconditions are in place to receive and work with an institutional development partner.

*We recommend that Sida immediately carries out an appraisal study for bilateral assistance to the Tribunal Administrativo.*

## APPENDIX

### COUNTRY PROFILES

A.	1 Country	: <b>Botswana</b>	
	2 Legal Framework:		
		•Entrenched in the constitution	
		•Finance and Audit Act in place	
		•No clear mandate on Performance Audit	
	3 Organisational Structure	: Yes	
	4 Strategic Plan	: None	
	5 PAC Functioning	: Very well	
	6 Perception of Audit Function	: Good	
	7 Resolutions Implemented	: 4 out of 15	
	8 Audit manual in use	: Performance Audit Handbook not yet in use but studying it.	
	9 Staff Numbers	: Financial Auditors	87
		Performance Auditors	8
		Support Staff	40
		Total	135

B.	1 Country	: <b>Lesotho</b>	
	2 Legal Framework:	<ul style="list-style-type: none"> <li>•Entrenched in the constitution</li> <li>•Finance and Audit Act in place</li> <li>•No clear mandate on Performance Audit</li> </ul>	
	3 Organisational Structure	: Yes	
	4 Strategic Plan	: None	
	5 PAC Functioning	: Very well	
	6 Perception of Audit Function	: Good	
	7 Resolutions Implemented	: 3 out of 15	
	8 Audit manual in use	: Audit Handbook in place but not yet full use.	
	9 Staff Numbers	: Financial Auditors 63 Performance Auditors 15 Support Staff 17 Total 119	

C.	1 Country	: Mozambique								
	2 Legal Framework:	<ul style="list-style-type: none"><li>•Entrenched in the constitution</li><li>•Finance Acts in place</li></ul>								
	3 Organisational Structure	: Yes								
	4 Strategic Plan	: None								
	5 PAC Functioning	: Yes -Planning and Budget Commission								
	6 Perception of Audit Function	: Still going through teething problems								
	7 Resolutions Implemented	: 4 out of 15								
	8 Audit Manual in use	: Handbook available but in English, also not yet in use until Performance Audit has been introduced (Sida, Mozambique requested to translate handbook)								
	9 Staff Numbers	<table><tr><td>Financial Auditors</td><td>10</td></tr><tr><td>Performance Auditors</td><td></td></tr><tr><td>Support Staff</td><td></td></tr><tr><td>Total</td><td>10</td></tr></table>	Financial Auditors	10	Performance Auditors		Support Staff		Total	10
Financial Auditors	10									
Performance Auditors										
Support Staff										
Total	10									

D	1 Country	: Swaziland
	2 Legal Framework:	<ul style="list-style-type: none"> <li>•Entrenched in the constitution</li> <li>•Finance and Audit Act in place</li> <li>•Audit Bill in draft form</li> <li>•Clear mandate for Performance Audit</li> </ul>
		in the Constitution
	3 Organisational Structure	: Yes
	4 Strategic Plan	: None only a mission statement in place
	5 PAC Functioning	: Very well
	6 Perception of Audit Function	: Fair-More training needed
	7 Resolutions Implemented	: 3 out of 15
	8 Audit Manual in use	: Handbook in place but not in use
	9 Staff Numbers	: 35 no breakdown



E	1 Country	: Namibia	
	2 Legal Framework:	<ul style="list-style-type: none"> <li>•Entrenched in the constitution</li> <li>• State Finance Act in place</li> <li>• Very clear mandate on Performance Audit</li> </ul>	
	3 Organisational Structure	: Yes	
	4 Strategic Plan	: Yes (LFA)	
	5 PAC Functioning	: Very well	
	6 Perception of Audit Function	: Good	
	7 Resolutions Implemented	: 3 out of 15	
	8 Audit manual in use	: Performance Audit Handbook not yet in use.	
	9 Staff Numbers	: Financial Auditors 45 Performance Auditors 7 Total 52	

F	1 Country	: South Africa
	2 Legal Framework	: Completely independent from Government
	3 Organisational Structure	: Yes
	4 Strategic Plan	: In place
	5 PAC Functioning	: Very well
	6 Perception of Audit Function	: Very Good
	7 Resolutions Implemented	: 12 out of 15
	8 Audit manual in use	: They have their own Performance Audit Approach
	9 Staff Numbers	: Not Applicable

G	1 Country :	Zimbabwe
	2 Legal Framework:	<ul style="list-style-type: none"> <li>•Entrenched in the constitution</li> <li>•Clear mandate on Performance Audit</li> </ul>
	3 Organisational Structure :	Yes
	4 Strategic Plan :	In place
	5 PAC Functioning :	Very well
	6 Perception of Audit Function :	Very Good
	7 Resolutions Implemented :	7 out of 15
	8 Audit normally in use :	Performance Audit Handbook in place.
	9 Staff Numbers :	Financial Auditors      159 Performance Auditors    19 Total                          178



## APPENDIX

### PERFORMANCE AUDITING REPORTS PUBLISHED

RRV training programme involves practical application to the real working situation. It is therefore worth noting that several topics were identified by the trainees within their offices as audit areas they would be using as a learning process and actually doing the performance auditing itself. At the Advanced Course trainees are requested to bring along approved work plans which will be the basis for starting the main study after a thorough discussion of the audit problem identified and the audit approach thereafter. It is during the main study where trainees prepare draft reports in preparation for the Follow -Up Course where reports are scrutinised for relevance, completeness, reasonableness and other forms of quality control before they can be published for public consumption.

A total of 31 reports have been completed by the different audit offices. Lesotho notably has more reports because when the SADCOSAI co-operation came into being a bilateral co-operation was already in place.

These are:

#### BOTSWANA

1. Audit on Central Stores Department
2. Distribution of Nurses and Doctors within the Primary Healthcare level of the National Referral System

#### LESOTHO

1. National Manpower Development Secretariat
2. Lesotho Bus and Freight Services Corporation
3. Postal Services
4. Vehicle Inspection
5. Vehicle Registration and Number Plates
6. Hire of Privately Owned Vehicles by the Plant and Vehicle Pool Services
7. The Poultry Plant
8. The Livestock Products Marketing Services
9. The Forestry Division
10. The Schools Inspection
11. Efficiency and Effectiveness of the procedures followed on Recruitment
12. Primary Healthcare - Delivery Services at Health Care Centre Level
13. Social Welfare Services to the Destitute Families
14. Collection of Customs Revenue
15. Payment of Salaries by the Treasury

## MALAWI

1. Smallholder Agricultural Credit Administration
2. Efficiency in Drug Procurement and Management
3. Procurement and Distribution of Teaching and Learning Materials for Primary Education

## NAMIBIA

1. Performance Audit on Government Garage

## ZIMBABWE

1. NRB: Production of Identity Cards
2. Management and Capacity Utilisation of the Country Police Force
3. Provision of Sports and Equipment to the Zimbabwe National Army
4. Vehicle Management and Usage in Government
5. Casualty, Out-patients, Maternity Departments (Central and Provincial Hospitals) and Manpower Utilisation
6. Performance Workshops in the Central Mechanical and Engineering Department (CMED)
7. Performance of Central Stores in CMED
8. Land Acquisition and Resettlement
9. The Effectiveness of ZSTC
10. Procurement Practices- Central Purchasing Agency (CPA)

## **APPENDIX 8**

### **DOCUMENTS USED**

1. Three Year Working Programme 1990/91-1992/93 For SEAFOSAI draft
2. Three Year Working Programme 1993/94-1996-97 SADCOSAI draft
3. Evaluation Manual for Sida 1994 by Elisabeth Lewin
4. Follow up of the RRV Field Consultants Meeting in Stellenbosch
5. Minutes of the inaugural meeting of Auditors General in Southern and Eastern Africa Harare 1to 3 March 1989
6. All contracts and Plans of Operation between RRV and SIDA
7. Correspondence between Sida and SEAFOSAI later SADCOSAI
8. Results Analysis Reports
9. Performance Audit Handbook
10. Strategic Plan-Zimbabwe
11. LFA workshop report-Namibia
- 12 SADCOSAI Congress Resolutions 1993-1996 and views on the Regional Training Programme
- 13 Report from a SADCOSAI Seminar on Management of Performance Audit in Namibia 05-19 to 28-05 1997







Swedish International Development Agency

**RRVs comments on the evaluation report *Public auditing in southern Africa: A vehicle of good governance.***

**1. Introduction**

The Swedish National Audit Office (RRV) welcomes the Sida initiative to evaluate the programme of co-operation between SADCOSAI and the RRV. The purpose of this memo is to clarify the RRV's views on certain issues addressed in the report: "Public Auditing in Southern Africa: A vehicle of good governance; Evaluation of a Programme of Support and Co-operation between the Swedish National Audit Office and the SADC Organisation of Supreme Audit Institutions (SADCOSAI)", December 1997. The RRV has limited its comments to issues that should be of importance to further improve the quality of programmes in which the RRV is involved. The RRV also takes note of the fact that the report shall be presented by Sida to the SADCOSAI Auditors General to be used as a basis for their forward planning.

One important issue in the evaluation report is the role and responsibilities of the parties involved: Sida, SADCOSAI and the RRV. It is apparent that the roles and responsibilities have been looked upon and interpreted differently. The clarification of roles and responsibilities and the ongoing communication of these to the parties involved are therefore an important subject for discussion.

Another issue of importance is the sustainable effects of the programme of co-operation. The RRV is of the opinion that the institutional factors at the individual SAIs are of paramount importance for the success and sustainable effects of the programme. The bilateral agreements between the RRV and some of the SAIs have been crucial to the success of the programme so far. It is therefore important to discuss how a regional training programme should and could be supported.

## **2. Terms of Reference for the evaluation of Swedish support to regional co-operation on public auditing: Co-operation between SADCOSAI and the Swedish National Audit Office (RRV)**

The terms of reference cover a large area and many of the issues raised in the terms of reference require in-depth study. The tasks are stipulated in detail, but the consultants are also free to omit areas or add new areas for assessment. The terms of reference are dated 17 July. This gave the evaluators roughly two calendar months before the presentation of their first final draft report on September 22.

In the opinion of the RRV it should have been obvious to Sida that it was not realistic to expect the tasks included in the terms of reference to be completed in time. The evaluators also have a responsibility for the scope of the evaluation. From the RRV's point of view it is not apparent in the report that time has been a constraint for the visits to SAIs and for carrying out interviews with RRV staff. This time constraint has however not limited the scope of the evaluation or changed the tasks stipulated in the terms of reference. Neither has the lack of information constituted a constraint when it comes to drawing conclusions.

## **3. The RRV's co-ordination of the project**

Sida decided that the RRV should channel the funds to the project and co-ordinate the RRV assignment (which was also requested by SADCOSAI), a decision that was confirmed when the project was prolonged. The ownership of the project was to be SADCOSAI's. The present plan of operation (1996-1997) was, for example, prepared in Botswana by the Secretary General of SADCOSAI and the RRV project manager responsible. A draft version of the plan was sent to Auditors-General for comments and later for their final decision. A follow-up of the plans has been regularly presented at Congresses and review meetings. If the Secretariat, or any other office, had wanted to carry the administrative burden or to assume a more active role, the RRV would not have objected.

The consultants are of the opinion that the RRV should have been more active, in particular the RRV should have introduced new activities in the programme of co-operation in addition to performance auditing. The RRV has been proactive, but this has been restricted to performance auditing with the full support of SADCOSAI. The following "tools" to promote performance auditing are based on ideas provided by the RRV and approved by SADCOSAI: the development of the performance audit course package (basic course, advanced course and follow-up seminar), on-the-job training activities, the handbook in performance auditing, the management course in performance auditing, and the lecturers' "toolkit" (under development).

The evaluators question the role of the RRV in relation to the SADCOSAI Congresses after 1993 as, from that time, the host country should have had full responsibility. However, the RRV has, on request, supported the host Office prior to the 1994 and 1995 congress, but also in the preparations for the 1997 Congresses.

#### **4. The SADCOSAI courses in performance auditing**

##### **Empirical evidence for conclusions**

The SADCOSAI courses in performance auditing have a central position in the evaluation. The RRV finds this proper as most of the RRV's activities have focused on designing and supplying courses and supporting activities such as on-the-job training.

The evaluators' use of methods to obtain and verify information is, in general, not clear from the evaluation report. On the assumption that information about the courses should come from those with direct experience of the courses, the RRV has compiled the following table (Table 1). It has not been possible for the RRV to test the choice of the other persons interviewed and the validity and reliability of their information. Neither has the RRV been able to assess the justification of the evaluators' choice of SAIs to visit.

Table 1 shows that very few of those interviewed have much direct and total experience of the present course package in performance auditing (the basic course, the advanced course and the follow-up seminar). Only 5 of those interviewed have this background, or 17% of the 29 auditors who have completed the course package from 1994 to September 1997 in the SAIs covered by the evaluation. The bottom line, 1994, is motivated by the fact that the structure of the basic course and the advanced course delivered in 1994 or later, and the follow-up seminar delivered in 1995 and later, have changed little. The Handbook in Performance Audit was presented early in 1997, but tested during courses and reviews by some SAIs in 1995 and 1996.

Table 1 also clearly shows that the points of view of auditors who have participated in the follow-up seminar in 1997 and who have provided comprehensive opinions on the latest course package in performance auditing (basic and advanced in 1996 and follow-up 1997) are not included in the evaluation report.

In the evaluation report, appendix 2, there is a list of the 12 persons interviewed who work and have worked for the RRV. However, only half of these have any direct or in-depth knowledge of the programme of co-operation supported by the RRV, and only three of those interviewed have any experience of lecturing at the courses. Thus the empirical basis of both participants and lecturers in the evaluation is very narrow for the conclusions drawn in the report.

Table 1. The number of persons interviewed by the evaluators, who have participated in the performance audit course package (the basic course, the advanced course and the follow-up seminar) from 1994 to September 1997.

<b>Countries visited by the consultants that have sent participants to the courses</b>	<b>Number of interviews carried out in the country</b>	<b>Number of interviewees who have completed the course package (basic, advanced and follow up)</b>	<b>Number of interviewees who have completed the full course package from 1994 and later (Follow up in brackets)</b>
Botswana	26	3	2 (2:1996)
Lesotho	24	7	2 (1:1995, 1:1996)
Zimbabwe	10	2	-
Mozambique	12	-	-
Namibia	12	2	-
Swaziland	9	3	1 (1:1996)
Total	93	17	5

## **The proposal to develop a special kind of performance audit**

In the report it is recommended that "the implementing consultant should design an alternative method of Performance Audit in collaboration with SADC auditors which is shorter, sharper and cheaper (in terms of OAG time spent on it) which could be used to address severe immediate problems". (recommendation 4.12, page 13f)

The RRV has not been informed if the evaluators are fully aware of the role of the lecturers and the role of the AG during the courses. Neither does the RRV know the extent to which the evaluators are familiar with the different aspects and phases of performance auditing. The evaluators refer to opinions of the interviewees that the "audit process is too long". There is no such thing as a specific length for a performance audit. The length of a performance audit project is mainly dependent on the problem to be audited and the skills of the auditors. Both these factors can necessitate a reduction or an expansion in the scope of the audit. But this decision is always that of the management at the individual OAG. The lecturer's role is to train the participants in the selection and assessment of different scopes of audit. The most common situation is that the auditors, and sometimes their top management, want to audit too much at the same time. Sometimes the proposed scope of the audit can also be too narrow. In this case the audit is more of an extended financial audit than a performance audit. The lecturer can only give advice and this is done with the intention that the course participants should be able to perform their tasks fully and to learn performance auditing in accordance with standards set by INTOSAI. The problems which shall be audited are selected by the Auditor General or by the person delegated this task, while the choice of methods etc. should be decided according to international auditing standards. The selection of audit problems and the methods to be used makes it possible to carry out different types of performance audits. This can be clearly seen from the variety of the draft audit reports presented at the follow-up seminars.

The participants at the last follow-up seminar in September 1997 were asked how much time they spent on preparing their draft audit reports. Most replied 3 - 4 months. The total period of time from the pre-study to the tabling of the report is normally much longer. Four of nine performance audit reports had not been tabled (or equivalent) 7 months after the follow-up seminar in October 1996. The RRV agrees with the evaluators that there is a "time problem", but disagrees with the solution as it is not based on empirical findings and evidence. According to information received by the RRV the delay is not connected with the INTOSAI-based methods used by the RRV, but can be seen as a reflection of the administrative procedures and decision-making procedures at the OAG concerned. The evaluators do not seem to have analysed the plausibility of the views presented by the interviewed participants. Neither do they seem to have analysed the decision-making capacity and other management issues that affect the time-table and the scope of the audit.

## **Human resource development strategy**

The RRV's approach to human resource development is to support the development of a critical mass of auditors and managers who have sufficient levels of skills to carry out audits and to support and develop the audit profession with their own resources.

A bilateral agreement between a SAI and the RRV has the intention of developing the skills of the auditors and management through a mixture of courses/seminars and on-the-job training in teams. It is not possible to use this approach for the regional courses as, in general, no qualified support is available during the course of the audit. This support has to come at the courses and gradually from other auditors at the Audit Office who have participated in earlier courses and have gained experience by participation in new audits. The "critical mass" of audit skills is growing.

The trained and experienced auditors will also be the pool from which trainers should be recruited. The RRV's standpoint is that it is better to train auditors to be trainers than the reverse. A second-rate audit trainer will develop second-rate auditors. The training of trainers will consequently follow when there are auditors with sufficient skills and experience to qualify for this type of training.

The evaluators have not explicitly stated their view on human resource development. They seem however to have a somewhat different view on training, on how to develop a critical mass of audit skills and how professional skills are best enhanced in the performance audit process. The existence of trainers is considered to be a criterion of sustainability (pages 43, 49), whatever the conditions at the SAIs. In the opinion of the RRV this is a superficial way of assessing the sustainability issue. Auditors will be qualified to train others when they are experienced as auditors. At that time other requirements necessary for the training to be implemented by the Audit Office will hopefully be in place.

## **A comprehensive approach to the methods for professional training**

On-the-job training was introduced in 1994 to support participants from SAIs which did not have bilateral programmes of co-operation with the RRV. Since 1994, 11 assignments have been carried out, including four in Malawi and four in Zambia. The evaluators have not assessed what has been possible or what should have been possible to achieve with on-the-job training activities. On-the-job training was started in Swaziland in 1994, one of the countries visited by the evaluators. It is also a SAI where no audit report has been issued, even if 7 auditors from the SAI have completed the SADCOSAI performance audit programme.

The evaluators do not analyse the problems that on-the-job training activities were, and are, supposed to tackle at the different SAIs, and if and why the objectives were achieved or not. On-the-job training activities have been offered to certain SAIs, but have not been used. It is the opinion of the RRV that this instrument has not been used by SAIs to its full potential.

SAIs which have a bilateral agreement with the RRV are not dependent on the regional courses, while this is more or less the case with the other SAIs. It is not fair to compare countries which receive bilateral support with those which do not. Value for money auditing in Zimbabwe or performance auditing in Namibia will be sustainable because of the bilateral programme and not because of activities in the regional programme. From the RRV's point of view it is therefore a little surprising that the evaluators not discuss how the regional programme could support the SAIs not involved in a bilateral programme.

In the opinion of the RRV it is important to have a comprehensive approach to the support factors used for professional training: on the job training/short term consultants, assignments at OAGs, study tours, plans/obligations by the OAGs etc. Without functioning support factors most of the training will be consumed by and benefit individuals and will be of no use to the Audit Office.

### **Lecturers at the courses**

The evaluators are critical of the behaviour and knowledge of the English language of some members of the RRV staff. Auditors must pass certain tests when engaged in activities financed by Sida. It is of course possible that the Sida-tests should be more demanding or that some mistakes have been made. It is also the case that, initially, some consultants have problems when confronted with a variety of English which is not identical to schoolbook English. The first time a RRV auditor participates in SADCOSAI activities his/her role is more to provide assistance, she/he is there to learn about the culture and the course organisation and its content. Consequently the cost for this assistance is not charged to the project budget but takes no resources from SADCOSAI. The complaints in the course evaluations are generally directed more towards these assistants than the lecturers. In cases in which such a person does not succeed from a professional or a social point of view, new opportunities will not be offered.

Lecturers at SADCOSAI courses should be professional in their trade. Experience from participation in several projects, 3 as a minimum, is generally demanded of short-term consultants. This condition has also been applied when considering staff from SADCOSAI as lecturers. Until recently Zimbabwe and Lesotho have been the only countries in which the same auditors have experience from several performance audit projects. Participants in the management seminar in performance audit held in May 1997 showed that the capacity to train others has improved and that the proposal put forward during the Auditors Generals' Congress in Maputo, February 1997, to train auditors as lecturers during courses should be implemented.

## **Pedagogical style/how to develop an analytical mind**

The evaluators give prominence to criticism of the lecturers' "pedagogical" skills. It is felt that the lecturers try to avoid criticism, use a "reflective style", or do not communicate due to a lack of knowledge of the auditors' skills.

The demand for statements on what is right or wrong is familiar to all RRV lecturers. It is natural for auditors to make such requests, especially if the auditor has a background in regularity audit/financial audit - which is the case for the great majority of the participants. CVs are sent to the RRV and the lecturers are thus familiar with the professional background of participants. The lecturer should be aware of these types of requests but that is not the same as saying that such requests should always be met with an answer that, in the short run, will satisfy the course participant.

One difference between financial audit and performance audit is that audit criteria for making assessments are unique in a performance audit. Audit programmes can be designed in different ways due to their scope - and also because the auditors are different. It is therefore not always easy or correct to say what is generally the best design for an audit.

There is also another, more pedagogical reason why the lecturers should not give a rapid response: the need to force the auditor to come up with a solution himself. One common experience gained from reading the draft audit reports discussed at the follow-up seminar is the auditors' problems in using the information available to arrive at conclusions and recommendations, and the lack of audit evidence in the draft reports to support the findings and conclusions. The common denominator is a lack of analytical skills. The lecturers' reflective style should be seen as a way of improving the analytical skills of auditors.

In performance audit the demand for analytical skills is, in a way, greater than in traditional financial auditing. The best training is normally achieved, as stated above, through on-the-job training in an audit team. By selection of adequate staff the conditions for analytical skills in a team can be improved. An academic background in social sciences is generally of greater advantage than, for example, a professional accountancy qualification. In the opinion of the RRV it is a little surprising that the evaluators have not examined how the OAGs recruit their performance audit staff and the criteria they use for sending staff to the performance audit courses. Views on recruitment, necessary qualifications, etc. would have been helpful in a discussion of pedagogical styles where participants can have very different backgrounds and analytical skills.

## **Cost efficiency and cost effectiveness**

According to the RRV's calculations, 27 audit reports should have been issued as a direct result of the courses in performance auditing. In all probability 18, or about 67 per cent, have been issued. From the RRV's point of view all the 27 draft audit reports should have been issued. Cost efficiency should be 100 %. Some of these audit reports will possibly be issued - but after a lengthy period of time as has been the case with other reports. The problem that not all draft reports have been issued



and why, in so many cases, it takes such a long time after the follow-up seminar to finish the report, should have been addressed by the evaluators. The evaluators should also have examined why the missing nine reports (27 - 18) have not been issued. Information on how the courses could be improved would have been gained, as well as what the OAGs should do to ensure that all draft reports are finalised and issued.

The information in the evaluation report on the numbers and types of final audit reports is not always correct, and neither is the use of the concepts cost effectiveness and cost efficiency. But what is more serious from the RRV point of view is that the information is not used to give a comprehensive picture of how countries with different needs and capabilities would be best supported by a common regional programme.

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