2018:15 Sida Decentralised Evaluation

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Evaluation of the African Organisation of English-speaking Supreme Audit Institutions (AFROSAI-E)

Final Report

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Abbreviations and Acronyms

AFROSAI	African Organisation of Supreme Audit Institutions
AFROSAI-E	African Organisation of English-speaking Supreme Audit Institutions
AGSA	Auditor-General South Africa
CABRI	Collaborative Africa Budget Reform Initiative
CAM	Compliance Audit Manual
CEO	Chief Executive Officer
DFID	Department for International Development (of the Government of the United Kingdom)
ELDP	Executive Leadership Development Programme
EUROSAI	European Organisation of Supreme Audit Institutions
FAM	Financial Audit Manual
GIZ	Deutsche Gesellschaft für Internationale Zusammenarbeit
ICBF	Institutional Capacity Development Framework
IOB	Interim Oversight Board
INTOSAI	International Organisation of Supreme Audit Institutions
INTOSAINT	INTOSAI Integrity Assessment Tool
ISSAI	International Standards of Supreme Audit Institutions
IT	Information technology
M&E	Monitoring and evaluation
MDP	Management Development Programme
MoU	Memorandum of Understanding
OAG	Office of the Auditor-General
OECD	Organisation for Economic Co-operation and Development
PAC	Public Accounts Committee
QAR	Quality Assurance Review
RAM	Regularity Audit Manual
SADCOSAI	Southern African Development Community Organisation of Supreme Audit Institutions
SAI	Supreme Auditing Institutions
SAI/PAC	Supreme Audit Institution / Public Accounts Committee Toolkit
SAI-PMF	SAI Performance Measurement Framework
SDG	Sustainable Development Goal
Sida	Swedish International Development Cooperation Agency
TA	Tribunal Administrativo
ToR	Terms of Reference
ZAR	South African Rand

Preface

This Evaluation of the African Organisation of English-speaking Supreme Audit Institutions (AFROSAI-E) was commissioned from NIRAS Sweden by the Regional Development Cooperation Section at the Embassy of Sweden in Ethiopia. The evaluation took place from February to March 2018 and was conducted by:

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

Katarina Lundblad managed the review process at NIRAS Sweden. Ted Kliest provided the quality assurance. Pierre Frühling managed the evaluation at the Embassy of Sweden in Ethiopia.

Executive Summary

The African Organisation of English-speaking Supreme Audit Institutions (AFROSAI-E) is a membership-based organisation made up of 26 Supreme Audit Institutions (SAIs) in Africa – 24 English-speaking and two Portuguese-speaking. It is an autonomous, independent and non-political organisation established as a permanent institution with links to the International Organisation of Supreme Audit Institutions (INTOSAI) and the African Organisation of Supreme Audit Institutions (AFROSAI) . The current evaluation of AFROSAI-E was conducted in the period February to April 2018 and included in-country visits or telephonic interviews with 15 member SAIs and a range of external stakeholders at the international, regional and national levels. The evaluation is essentially a mid-term review of progress against AFROSAI-E's Corporate Plan (2015-2019) and was based on the standard evaluation criteria of relevance, effectiveness, efficiency, impact and sustainability, with two additional areas of focus: monitoring and evaluation, and donor coordination.

Relevance

Considering the situation facing Supreme Audit Institutions in the 26 member countries of AFROSAI-E, the support provided by the organisation is generally regarded to be highly relevant and the Corporate Plan was thus relevant at adoption and has remained so over time. Relevance and ownership are also greatly increased by SAIs' engagement and participation in the development of the Corporate Plan and annual workplans and to decide for themselves which training or other capacity development support they require each year. The Institutional Capacity Development Framework (ICBF) employed by AFROSAI-E remains relevant even though INTOSAI introduced a similar tool in 2016 – the SAI Performance Measurement Framework (SAI-PMF), not least because the SAI-PMF was influenced by the ICBF and the two tools were generally regarded as complementary. Many SAIs reported that it helps them to identify areas on which greater focus is required, and the ICBF also plays a key role in AFROSAI-E's own monitoring and evaluation system, where it is used to monitor the outcomes listed in the Corporate Plan.

Although there are already attempts by the Secretariat to better customise support provided, more training and methods tailored to the context in which particular SAIs operate, the systems they follow and their capacity levels, will help to ensure AFROSAI-E continues to remain relevant for all members going forward. A customised approach is also required for Portuguese-speaking countries, where different audit systems are employed and where knowledge of English is reportedly low. To this end, the Secretariat should explore potential synergies, sharing of expertise and materials, and/or joint projects with Cooperating Partners and programmes supporting Portuguese-speaking SAIs in Africa or the world. And while questions were raised as to whether performance auditing and illicit financial flows that were not initially identified by the SAIs but were included on the recommendation of Cooperating Partners are relevant, performance auditing has been very well received by SAIs and illicit financial flows are becoming increasingly important within the African context. Both issues should thus remain as focal areas for AFROSAI-E.

Effectiveness

The Secretariat has met or is on the way to achieving most of the outputs and activities listed in the Corporate Plan and is therefore very effective**.** In fact, AFROSAI-E was widely reported to be one of the most effective of the regional and sub-regional organisations. Annual workplans have been produced by the Secretariat in consultation with member SAIs and are largely implemented each year.

Progress is being made in delivering the outputs and activities under all Strategic Imperatives and Operational Interventions and AFROSAI-E is well on the way to meeting the objectives listed in the Corporate Plan at the mid-term review stage.

One of the main contributors to the effectiveness of training, quality assurance reviews (QARs) and on-site support was reported to be the use of trainers and technical advisers drawn from other SAIs, which increases ownership and benefits both those providing training and assistance and those receiving it by allowing them to share experiences and lessons learned from working in similar contexts. The Secretariat is also available to assist any SAI, at any time, on any issue.

According to those SAIs consulted that are furthest away from Pretoria, effectiveness would be enhanced by the establishment of sub-regional offices in West and East Africa that would allow for more on-site visits and reduce the time required to attend training in South Africa. This could potentially also increase efficiency and, since some of those consulted would be prepared to host such offices, would also contribute to greater ownership amongst the SAIs. AFROSAI-E's ultimate vision is for members to eventually take ownership of their own development and training, with the Secretariat acting as a back office for research and innovation, and specialised training and tool development. Once achieved, such an approach will also increase efficiency, which might mean that sub-regional offices are not required in future. But this will take some time to realise and, in the meantime, there has been an increase in expectations and requests for on-site assistance. The Secretariat has responded well to the challenge, increasing its internal technical capacity over the years and making increased use of SAI staff for training, QARs and on-site support. Nonetheless, requests for in-country support and training and assistance in customising tools and methods are increasing and AFROSAI-E will require an increase in both human and financial resources if the expectations of member SAIs are to be met.

Efficiency

AFROSAI-E is assessed to be efficient given the context in which it operates and the level of support it provides. It affords its members training and assistance that they would either have to pay for or employ staff to provide, and cost-efficiency is greatly enhanced by members' sharing of costs. Greater cost-efficiency was also reported to have been achieved as a result of the move to new offices with a high-tech training venue in 2016. The increasing use of e-learning helps to increase efficiency, although its effectiveness is currently limited in those countries with limited internet access or electricity. A concern was raised as to the costs of leadership training and whether this training provides value for money given that some of those trained are not senior enough to be able to influence decisions within their SAI, but it is accepted that leadership training is developmental and that those trained this way will often move on to more senior positions within their SAI. And since many of those consulted suggested that it might be more efficient to establish sub-regional offices, the evaluators have recommended that a cost-benefit study be undertaken to determine the extent to which these suppositions hold true.

Impact and outcomes

Although Chapter 3 (Relevance and Impact) of the Corporate Plan includes a narrative description of the **impact** AFROSAI-E hopes to make, (for example, poverty reduction, reduced corruption, and increased human rights, democracy and good governance) changes in these areas depend on a variety of factors, mostly beyond AFROSAI-E's control. It would thus be difficult to ascribe changes in these areas to any one party or organisation, and not much can be said about impact in these areas.

When it comes to the **outcomes** in the Corporate Plan, AFROSAI-E is doing very well and is well on the way to achieving all of those listed (save for those under Strategic Imperative 1, where progress has been delayed). AFROSAI-E is also increasing the capacity of member SAIs' human resources, contributing to increased regional integration and contributing to protection of the environment through support to environmental auditing. The responsibility for progress towards the outcomes in the plan and the implementation of initiatives within their SAIs falls to the member SAIs themselves, which helps to ensure that SAIs take responsibility for their own development and increases the potential for ownership, even though full ownership is yet to be achieved.

The Secretariat has a high degree of gender equity and does well to ensure gender representivity in activities despite the fact that the sector remains largely dominated by men and AFROSAI-E has no control over who is selected to attend training. Member SAIs generally share reports with the media, often under communication strategies developed with AFROSAI-E support and using AFROSAI-E tools, and it is generally agreed that the media have an important role to play when it comes to increasing transparency and accountability. There was less support for including civil society amongst the SAIs consulted though. Noting that there are differing levels of independence of civil society organisations and different relationships with government across the member countries, the Secretariat should continue to encourage SAIs to engage with civil society but the degree to which SAIs interact with them should be left to individual SAIs to determine.

Sustainability

AFROSAI-E has taken steps to increase sustainability, including by requiring membership fees to be paid and running its activities as efficiently as possible. It has a stable base of Cooperating Partners that has grown slightly during the period under review, and its funding levels have also increased in the period under review. The long-term vision of the Secretariat eventually operating as a back-office while SAIs take more responsibility for developing the capacity of their own staff will also require a smaller Secretariat, decrease reliance on donor-funding and increase sustainability and ownership in future. However, even if reliance on donor-funding is reduced, AFROSAI-E will most likely never achieve full financial sustainability. There is therefore a need to broaden the base of Cooperating Partners supporting AFROSAI-E, particularly if any of the current Cooperating Partners decide not to support it beyond the period of the Corporate Plan.

Given that the impact were Sida reduce or stop funding would be immense, and that the support provided by AFROSAI-E is relevant and effective and allows Sida to reach a large number of SAIs and is thus more effective than bilateral support, it is not recommended that Sida reduce funding under either the current or future Corporate Plan. Nonetheless, and in compliance with the requirements of the terms of reference, some ideas for what an exit strategy for Sida might look like are included in Chapter 6 of the report.

Monitoring and evaluation (M&E)
M&E takes place in various parts of the Secretariat, including through the ICBF. However, it is not centralised and is largely informally done. There are also questions when it comes to using the ICBF as a monitoring tool, since it is a self-assessment and the veracity of information provided is only tested during QARs that take place every three years per country. Annual Reports do not sufficiently report against the indicators in the Corporate Plan and many indicators in the plan are not quantifiable or measurable. As a result, the current results framework and M&E system are both in need of reform and a dedicated staff member is required to centralise M&E, revise indicators in the plan to ensure they are measurable, and to develop a strategy aimed at specifically monitoring progress against the indicators in the Corporate Plan and annual workplans. This will ensure that progress is better reflected in Annual Reports in line with the needs of the Cooperating Partners. This staff member should also prepare country overviews for all member countries to identify specific challenges faced by SAIs in the context in which they operate, to feed into the development of annual workplans, and to identify possibilities for differentiated approaches based on needs that SAIs may have.

Donor coordination
Although Cooperating Partners supporting AFROSAI-E directly are aware of who is supporting what and there are no overlaps in support provided, there is insufficient coordination with their offices providing bilateral support to SAIs within member countries and examples of duplication were found. Such a situation could be prevented by an annual meeting of the Cooperating Partners supporting AFROSAI-E directly as part of the annual workplanning process. Such a meeting would allow for any support being provided bilaterally to be considered, overlaps avoided, and synergies created. Recognising that the responsibility for coordinating the support they receive from in-country programmes supported by other Cooperating Partners lies with the SAIs themselves and that the SAIs should be encouraged to ensure support is coordinated, the reality is that the SAIs have no say over the final programme adopted by those donors providing bilateral support and there will always be the potential for overlaps with what AFROSAI-E provide. The Secretariat should therefore assist SAIs in coordinating the support they receive with what AFROSAI-E provides. SAIs should also be encouraged to participate in the process of donor-mapping within countries by identifying which donors are supporting public finance management, accountability and transparency. And they should also be required to provide the Secretariat with a list of all of the donors supporting them directly or as part of broader programmes so that the SAIs and Secretariat can discuss potential synergies with these during the annual workplanning and budgeting process.

RECOMMENDATIONS

The following **recommendations** are made (ranked in order of importance and urgency for each of those to whom the recommendations are addressed):

For the Secretariat

- To increase relevance for all member SAIs, work needs to continue on finding ways to differentiate and customise assistance provided based on various factors including capacity levels, context in which the SAIs operate, skill levels, and methods for providing assistance that are best suited to the needs of individual members.
- To increase ownership and ensure that SAIs are taking steps to achieve the outcomes in the Corporate Plan, including implementing the tools and maximising the training provided, the Secretariat should require those requesting hands-on, in-country support to demonstrate what they have done with support and training already provided and why they require additional support or training before agreeing to it.
- To ensure that the Governing Board is able to measure performance accurately, the Secretariat must report against the outcomes, outputs and activities in the Corporate Plan. Where core funds are used to top up funds provided for specific projects, reports should highlight this so that those Cooperating Partners that provide core funding can accurately determine where their funds have been used in this way.
- To ensure that Portuguese-speaking countries are provided with tools and methods customised to the systems in place, and that training is provided to judges and administrators in the Courts of Auditors, the Secretariat should endeavour to increase linkages with Cooperating Partners, programmes and projects supporting SAIs in Portuguese-speaking countries in Africa and elsewhere and explore possibilities of greater sharing of resources and materials, sharing of expertise, and inclusion of Mozambique and Angola in any joint training programmes they may be contemplating.
- To increase donor coordination within member countries, the Secretariat should, with the assistance of the SAIs, identify all of the donors supporting the SAIs directly or under bilateral programmes on public finance management or transparency and accountability, and ensure that all of these are made aware of the training and support that AFROSAI-E provides.
- The process to finalise and disseminate the Independence Toolkit should be fast tracked to increase the relevance of the support provided by AFROSAI-E.
- To increase the effectiveness of its capacity building activities, improve ownership and ensure greater differentiation of support provided, the Secretariat should consider introducing a formalised peer learning methodology, including the establishment of and support to communities of practice made up, for example, of different categories of auditors, or countries operating in similar contexts and with similar systems and challenges.
- To determine whether effectiveness and efficiency could be enhanced through the creation of regional offices and training centres, a cost-benefit analysis should be conducted and consideration given to establishing such offices under the new Corporate Plan. In the interim, the Secretariat should increase its efforts to increase the number of capacitated SAI staff within each sub-region and request

SAIs in the region to identify dedicated trainers and technical advisers to allow for more efficient training and technical support to be provided whether sub-regional offices are cost-effective to establish or not.

- Once research and partnerships lead to a clearer understanding of the role of SAIs in the area of illicit financial flows, and provided member SAIs agree that they have a role to play, a guideline should be produced and training developed to enable them to play the roles that have been identified.
- Although its effectiveness is limited at present, the move to increase the use of e-learning should continue. However, it should not be used to replace face-to-face training but rather to complement it.
- The process to develop the next Corporate Plan should include an activity to determine and fine tune AFROSAI-E's theory of change. The plan itself should be revised to move activities under clear specific objectives rather than separating out activities into strategic imperatives and operational interventions, include quantifiable indicators at output and outcome levels, and include a logframe to allow for better planning and monitoring and evaluation.

For member SAIs

- To increase efficiency and effectiveness and enhance sustainability and ownership, member SAIs should identify staff who have the experience, training and aptitude to provide support to other SAIs within their sub-region and to dedicate such staff to assisting the Secretariat to provide training and other in-country support.
- To increase ownership, member SAIs should use the ICBF process to identify where support might be better focused to meet their particular needs, and to specifically engage with the Secretariat to provide the support they require, such as specialised training or assistance in customising methods and tools to suit the systems and contexts in which they operate.
- To increase coordination and identify synergies with donors supporting SAIs directly or under programmes or projects within their countries, member SAIs should immediately submit a brief report to the Secretariat setting out which donors support them or may be planning to support them directly or indirectly within their own countries, the level and nature of the support provided, and the contact details of the relevant project managers. This report should be updated and submitted to the Secretariat each year as part of the annual workplanning and budgeting process.
- Given the interest in the issue from the Governing Board, the African Union and others, the Governing Board and member SAIs should continue to engage with the issue of illicit financial flows and the role that the SAIs can play in identifying and reducing these.
- While the process of conducting a cost-benefit analysis into the possibility of establishing sub-regional offices is underway, SAIs in West and East Africa should investigate the possibility of housing such offices within their SAIs, and the costs involved, and report on this to the Secretariat.

For Cooperating Partners

- To improve M&E and reporting, and to contribute to increased donor coordination, a new staff member should be specifically funded to centralise M&E; develop quantifiable indicators and stimulate results-based management in AFROSAI-E (and in the member SAIs); develop a strategy to monitor progress against the Corporate Plan and annual workplans; prepare training for SAIs on how to improve their internal M&E systems; prepare country overviews for member countries (including a donor mapping for each country, developed in consultation and with the active participation of member-SAIs); and lobby for members of SAIs to attend relevant donor fora or meetings.

- To increase sustainability and broaden the number of Cooperating Partners supporting AFROSAI-E, a full- or part-time, funding should be provided to allow the Secretariat to contract a specialised fundraiser to develop a fundraising strategy, prepare and regularly update a basic funding proposal so that it is ready whenever an opportunity arises, identify potential donors, assist the CEO to develop and submit specific proposals to potential donors; and develop a training programme for SAIs on how to identify funders and write funding proposals.
- To increase coordination amongst Cooperating Partners supporting AFROSAI-E directly and with bilateral projects and programmes in particular, to ensure synergies are created between the support being provided, and to feed into the donor mapping conducted by the dedicated M&E staff member, an annual meeting of all AFROSAI-E Cooperating Partners should be scheduled as part of the workplanning process to discuss bilateral support to member countries and how synergies with these can be created and maximised.
- All of the Cooperating Partners supporting AFROSAI-E directly should also ensure that their colleagues providing bilateral support in member countries are made aware of the existence of AFROSAI-E and the nature of the support it provides, and all should ensure that at minimum, their colleagues are provided with copies of the Corporate Plan and annual workplans each year.
- All of the Cooperating Partners currently funding AFROSAI-E, including Sida, should continue to do so during the period of the next Corporate Plan.

1 Background

1.1 INTRODUCTION

The African Organisation of English-speaking Supreme Audit Institutions (AFROSAI-E) has its origins in two previous organisations, the Assembly of English-speaking African Supreme Audit Institutions and the Southern African Development Community Organisation of Supreme Audit Institutions (SADCOSAI). According to its Statutes and Regulations adopted in 2005 (and amended in 2013), AFROSAI-E is an autonomous, independent and non-political organisation established as a permanent institution with links to the International Organisation of Supreme Audit Institutions (INTOSAI) and the African Organisation of Supreme Audit Institutions (AFROSAI) and with the following objectives:

1. To enhance the audit performance of its members.
2. To develop and share resources in the region.
3. To promote professional and technical development and cooperation among its members and other international and regional bodies such as AFROSAI and INTOSAI.
4. To promote and maintain relations with national, regional and international institutions specialising in issues affecting the audit of public resources.
5. To support regional institutions in promoting good governance.

AFROSAI-E is a membership-based organisation, currently made up of the Supreme Audit Institutions (SAIs) of 24 English- and two Portuguese-speaking[1] countries. The Heads of the SAIs make up the Governing Board, which is the supreme authority of the organisation. The Governing Board meets annually and has four subcommittees to oversee certain activities of the organisation on its behalf: Capacity Building, Human Resources, Finance, and Audit. The Governing Board is assisted by an Executive Secretariat (hereafter referred to as 'the Secretariat') currently housed in Pretoria by the Auditor-General of South Africa. The Secretariat's roles and functions are to:

- Maintain contact with and between members and with the secretariats of other organisations within INTOSAI.
- Assist the Governing Board and promote the organisation and functioning of regional working groups.
- Prepare and submit strategic plans and annual workplans and budgets to the Governing Board for approval.
- Implement the budget and maintain the accounts and records of the organisation, including an annual report containing audited financial statements.

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

- Organise workshops, research and other activities promoting the aims of the organisation.

AFROSAI-E is currently implementing its activities in line with a Corporate Plan (2015-2019) that includes four **Strategic Imperatives** and four **Operational Interventions**, all of which are examined in detail in the report that follows:

Strategic Imperatives
1. Strategic Imperative 1: Professionalising public-sector auditing and accounting.
2. Strategic Imperative 2: Being a credible voice for beneficial change.
3. Strategic Imperative 3: Turning leadership from capacity into capability.
4. Strategic Imperative 4: Driving innovation and creativity.

Operational Interventions
1. Operational Intervention 1: Technical capacity building – regularity auditing.
2. Operational Intervention 2: Technical capacity building – performance auditing.
3. Operational Intervention 3: Institutional level.
4. Operational Intervention 4: Secretariat.

Through the Swedish International Development Cooperation Agency (Sida), Sweden has a long history of supporting SAIs in Africa, beginning with support to SADCOSAI in the early 1990s and continuing support to AFROSAI-E since its creation in 2005. Sweden currently provides core support in the amount of SEK 19 million over the four-year period of the Corporate Plan for the AFROSAI-E to consolidate its achievements and internal development.

1.2 PURPOSE AND OBJECTIVES

According to the terms of reference (ToR) for the assignment[2] the **purpose** of the evaluation is to provide the Regional Development Cooperation Section at the Embassy of Sweden in Addis Ababa and AFROSAI-E with evidence-based inputs for their respective decisions on strategic issues for the future. The **specific objectives** were to provide the Embassy with a solid input for internal discussions and decision-making concerning future Sida-funded support to AFROSAI-E beyond 2019, and to provide AFROSAI-E (particularly the Governing Board and Secretariat) with inputs for strategic planning for the period from 2019 and onwards. According to the ToR, should it be recommended that there be no continuation or only a short-term continuation of Sida-funded support, the evaluators were required to identify the main elements for an exit strategy.

The main **scope** of the evaluation, as set out in the ToR, is to:
- Identify results achieved in relation to approved plans for the period 2015-2017.
- Analyse the effectiveness of the organisation.
- Review the current results framework and monitoring and evaluation (M&E) system.

[2] Attached as Annex A.

- Analyse potential key changes in the surrounding landscape which could present new opportunities for AFROSAI-E or which could negatively affect the organisation.
- Analyse AFROSAI-E's medium and long-term financial sustainability and suggest mechanisms to address the challenges within this area.

As such, the evaluation is essentially a mid-term evaluation of the Corporate Plan (2015-2019), with a future-looking perspective. The geographical area covered by the evaluation was all 26 countries covered by AFROSAI-E). The intended users are AFROSAI-E and the Regional Development Cooperation Section at the Embassy of Sweden in Addis Ababa and the evaluation was designed, conducted and reported to meet the needs of these users[3].

1.3 METHODOLOGY

The methodology for the evaluation, including evaluation questions and data collection and evaluation approaches, was included in the inception report, which forms an integral part of the evaluation process, approved by the Secretariat and Embassy on 7 March 2018. The overall approach to the evaluation was anchored in and guided by the AFROSAI-E Corporate Plan, annual workplans and results framework.

The evaluation began with an **inception phase** during which the process of reviewing all available documents began and the inception report was prepared and finalised[4]. The **data collection phase** began with a meeting of the evaluation team in Pretoria on 8 March 2018 followed by a brief stay of the entire team for preliminary, joint meetings with the Secretariat and representatives from regional bodies and Cooperating Partners[5]. From 11 to 24 March, the team split up to conduct country visits and interview representatives from SAIs, Public Accounts Committees (PACs), treasury and donor representatives in 10 countries: Ghana, Kenya, Malawi, Mozambique, Namibia, Seychelles, South Africa, Tanzania, Zambia and Zimbabwe. In parallel or after completing field visits, the team interviewed additional stakeholders from SAIs, PACs and others in Angola, Eritrea, Liberia, Somalia and Swaziland via Skype or phone[6]. The team leader also conducted numerous face-to-face interviews and telephone or Skype discussions with a broad range of stakeholders including international

[3] Although not referred to in the ToR, the evaluation will of course be useful to other Cooperating Partners currently supporting AFROSAI-E.
[4] A complete list of literature reviewed is available in Annex B.
[5] A complete list of people interviewed is attached as Annex C.
[6] The selection of countries to be visited or consulted via Skype or telephone was made (and approved) based on various considerations set out in the inception report. These included the need to cover both those SAIs that actively participate and those where participation is lower; the performance of the SAIs; the need to include those operating in very different and challenging contexts; and transport and logistical challenges such as the ability to obtain requisite visas in time. A decision was made during this period not to visit those countries that were perceived to be dangerous or particularly challenging to visit.

and regional bodies and Cooperating Partners. Altogether, the evaluation team held interviews with 146 interviewees (51 women / 35%) from the different stakeholder categories.

At the end of the data collection process, the team held a **feedback / validation** meeting with representatives from Sida and AFROSAI-E to elicit comments to their main findings and recommendations before writing the draft and final reports.

1.4 LIMITATIONS

The major limitation faced by the evaluation team was the limited amount of quantitative data available in the 2015 and 2016 Annual Reports and the fact that the 2017 report was not yet approved by the Governing Board and thus not available to the team. As further explained in Chapter 7 – Monitoring and Evaluation, while the 2015 Annual Report reports according to the Strategic Imperatives and Operational Interventions in the Corporate Plan, it does not closely report on all of the activities, outputs and outcomes in the Corporate Plan. The 2016 Annual Report takes a different format and is largely a summary of achievements during the year. It does not necessarily follow the format or the indicators in the Corporate Plan, which makes it difficult to determine which activities relate to which Strategic Imperative or Operational Intervention. Some additional statistics were provided, although this was in fairly raw format given the tight deadline for compiling the final report[7], and some errors were noticed. But the staff of the Secretariat were most helpful to fill in gaps during interviews and follow-up requests by phone or email and the team is confident that all of the main activities and outputs related to the indicators in the Corporate Plan have been captured.

A further limitation arises when it comes to measuring high level impact (see Chapter 5 below). Although the Corporate Plan does not include indicators at this level, Chapter 3 of the Corporate Plan is headed ‘Relevance and Impact of the Plan’ and includes headings on poverty reduction, the fight against corruption, and increased human rights, democracy and good governance. Although some indication could be found by comparison with international indices such as Transparency International’s Corruption Perception Index and the Mo Ibrahim Index of African Governance, these are so broadly framed and dependent on so many factors that it would never be possible to ascribe any responsibility for either increases or decreases in performance. In addition, any such assessment would require detailed assessments of each country and

While the process of arranging in-country visits had some challenges, it generally went smoothly. However, two substitutions were made to the original list in the inception report: Sierra Leone was substituted with Namibia since there was an election taking place at the time; and Uganda was substituted with Kenya since the process of finalising the trip to Uganda was delayed. Arranging Skype and telephone interviews with the others met with challenges though – notably, the contact details for these were often inaccurate and need to be updated, and some countries failed to respond to repeated requests for them to be included. As a result, although the team was able to consult most of those included in the inception report, it was not possible to include Uganda or Ethiopia in telephone or Skype interviews and South Sudan was eventually substituted with Liberia (which in turn ensured that at least two countries from West Africa were included).

[7] The final report needed to be approved prior to submission to the Governing Board at its next meeting, scheduled for early May 2018.

each SAI that is beyond the scope of the current evaluation, which is focused on the performance of AFROSAI-E rather than on the performance of individual SAIs.

2 Relevance

Questions from ToR (as revised in inception report) dealt with in this section
What can be said regarding the theory of change behind the organisation's strategy as set out in the Corporate Plan and workplans – how relevant was the support contemplated in the Corporate Plan and workplans given the general and country-specific challenges and contexts within this field at the time the plans were prepared?
To what extent have workplans responded to changes in the general and country-specific context over time?
How relevant is the support provided by AFROSAI-E compared to support provided by other donor-supported programmes – what are the specific benefits from the perspective of SAIs compared to these?
How relevant is the Institutional Capacity Development Framework (ICBF) Self-Assessment process (from the perspective of SAIs)?

2.1 INTRODUCTION

According to the Organisation for Economic Co-operation and Development (OECD)[8]:

> Supreme audit institutions, as the lead public sector audit organisations focusing on accountability and transparency of public funds, are uniquely placed to contribute to building and sustaining stronger and more effective accountability mechanisms between governments and their citizens. In developing countries, SAIs play an important role in strengthening public sector institutions by confirming that controls are operating effectively, identifying waste and suggesting ways in which government organisations can operate better. In countries receiving a high percentage of foreign aid, SAIs also play a role in mitigating donor risk (both fiduciary and developmental) - particularly when development funds are channelled through partner government systems.

As identified in AFROSAI-E's Corporate Plan, SAIs are under tremendous pressure to adapt and to stay abreast in a modern technology-driven and changing global environment in the face of increased globalisation and expectations from citizens and governments[9]. Although the United Nations has adopted a resolution on the independence of SAIs, there is still a need for regional understanding of its implications. For the developing world in particular, with increased investment and development assistance, more investment into oversight mechanisms such as auditing is required.

[8] Good Practices in Supporting Supreme Audit Institutions, OECD: 2011 (found at https://www.oecd.org/dac/effectiveness/Final%20SAI%20Good%20Practice%20Note.pdf).
[9] AFROSAI-E's Corporate Plan, page 9 ff.

And with increased public expectations for high quality auditing, there is an increasing need for professionally qualified personnel in all areas: regularity, performance and IT auditors; human resource experts; legal advisers and investigators: IT system developers; and communication specialists. The IT environment in particular creates pressure on SAIs to keep pace through introducing new audit methodologies and by being able to audit the rapidly changing IT systems and platforms. Auditing of specialised areas such as extractive industries, disaster planning, climate change, endangered species, fraud and corruption, open data systems and infrastructure development also require specialised skills and support.

In this chapter, we consider AFROSAI-E's implicit theory of change from its Statute and Corporate Plan; the relevance of the Corporate Plan at adoption and over time; the relevance of the Institutional Capacity Development Framework; the relevance of support provided by AFROSAI-E compared to support provided to SAIs under other programmes; and the main findings when it comes to relevance.

2.2 THEORY OF CHANGE

AFROSAI-E has yet to develop a theory of change, but the following is implied by its Statute and Corporate Plan:

At the **overall objective / impact level**, AFROSAI-E aims to contribute to better governance, human rights, democracy and the fight against poverty by increasing transparency and accountability and reducing corruption in the use of public funds.

At the **specific objective / outcomes level**, AFROSAI-E aims to improve the performance and build the capacity of SAIs by professionalising public-sector auditing and accounting; being a credible voice for beneficial change; turning leadership from capacity into capability; and driving innovation and creativity[10].

To achieve these objectives / imperatives, AFROSAI-E produces various **outputs** (including manuals, guides, self-assessment tools, and training programmes and materials) and conduct a range of **activities** (training, on-site visits, self-assessments, quality assurance reviews, etc.). The main **inputs** are funds (membership fees and funding from Cooperating Partner) and technical assistance and human resources from Cooperating Partners and other institutions.

Key assumptions. It is assumed that:

- Better capacitated SAIs will be better able to ensure that public funds are used and managed properly so that countries are better able to provide socio-economic services and tackle poverty.

[10] Based on the Strategic Imperatives in the CP. This links to the 'goal statement' in the Corporate Plan – to make a difference in the performance of SAIs (linked to INTOSAI 12).

- Building the capacity of SAIs will better equip them to perform their functions despite challenges in their in-country context – in particularly challenging situations, they may not be able to bring about actual change, but they will at least have the potential to do so.

Although it is beyond the scope of the current evaluation to determine the extent to which the key assumptions hold true[11], the theory of change is generally valid. Nonetheless, the process to develop the theory set out above was hardly scientific[12] and the process to develop the future Corporate Plan should include a session for AFROSAI-E to elaborate the simple version provided above into a full-fledged theory of change, accompanied by a fully developed intervention logic.

2.3 RELEVANCE AT ADOPTION AND OVER TIME

The Corporate Plan is mindful of the differences in the context in which member SAIs operate, identifies areas of common concern to all SAIs, and is based on and reflects all relevant international standards. The overall approach, objectives, outcomes, outputs and activities are based on extensive previous experience, consultation with SAIs and other stakeholders, analysis of progress made under the previous Plan (2010-2014) and understanding of the needs of SAIs at national, regional and international levels. As a result, the Corporate Plan was clearly relevant at the time of adoption (2015).

The objectives, outcomes, outputs and activities in the plan have also remained relevant over time. The plan is broadly framed, which allows for flexibility and for AFROSAI-E to adapt to changes in audit methodologies in 2016. There is also increasing reference to and incorporation of the United Nation's Sustainable Development Goals (SDGs) and the African Union's Agenda 2063 (both adopted in 2015) in environmental audits, performance audits, and leadership training[13]. The ICBF questionnaire was also revised in 2017 to include a focus on the readiness of SAIs to implement the SDGs. Relevance and ownership are greatly increased by SAIs' engagement and participation in the development of the Corporate Plan and annual workplans and to decide for themselves which training or other capacity development support they require each year.

[11] Which would require detailed analysis and evaluation of both the context in which each SAI operates and the SAI itself.
[12] Involving a simple analysis of the Statute and Corporate Plan and discussions with the senior Executives.
[13] For example, the Environmental Audit Manager conducted a session during the Senior Leadership training in March 2018 that focused on the SGDs and Agenda 2063, the challenges in Africa, and how leaders of SAIs can make a difference.

2.4 THE INSTITUTIONAL CAPACITY DEVELOPMENT FRAMEWORK(ICBF)

A specific question was included in the evaluation on the relevance of AFROSAI-E's ICBF self-assessment process given that INTOSAI introduced a similar tool – the SAI Performance Measurement Framework (SAI-PMF) – in 2016.

The ICBF was developed to enable SAIs to assess their performance and measure their compliance with INTOSAI's International Standards of Supreme Audit Institutions (ISSAI). It has development levels (Levels 1 to 5[14]) and five institutional development domains:

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

As illustrated in Table 1 below, there are clear links between the ICBF and the SAI-PMF – not least because AFROSAI-E was a member of the SAI-PMF task team, the ICBF was used extensively in developing the SAI-PMF, and both tools are based on the ISSAIs and best practice.

Table 1: SAI-PMF and ICBF domains

SAI-PMF Domains	ICBF Domains
Domain A: SAI reporting	**Domain 1:** Independence and legal framework
Domain B: Independence and legal framework	**Domain 2:** Organisation and management
Domain C: Strategy for Organisational Development	**Domain 3:** Human resources
Domain D: Audit standards and methodology	**Domain 4:** Audit standards and methodology
Domain E: Management and support structures	**Domain 5:** Communication and stakeholder management
Domain F: Human resources and leadership	
Domain G: Communication and stakeholder management	

Source: AFROSAI-E 2016 Annual Report

The ICBF was regarded as relevant by almost all of those consulted. From the SAIs perspective, it assists them to contextualise the ISSAIs and to ensure they remain focused on complying with them, and it is regarded by many as a useful M&E tool. Some SAIs noted that the ICBF incentivises them to perform better when they see how well (or badly) they are performing compared to other members, and it enhances internal learning. SAIs are also able to use the ICBF for their reports to government and to raise funds. At the same time, both AFROSAI-E and the member SAIs could make better use of the ICBF process to identify areas where more customised support

[14] According to the ICBF report, 2016: Level 1 is the 'founding level' Level 2 is the 'developing level'; Level 3 is the 'established level'; Level 4 is the 'managed level'; and Level 5 is the 'optimised level'. SAIs assess which level they have achieved for each domain as part of the ICBF process.

could be provided to meet their specific needs. Not only would this increase relevance, it would also increase ownership by encouraging member SAIs to contribute to the development of new or better initiatives to increase the sustainability of capacity building in the region.

Although some Cooperating Partners were concerned about a possible duplication of effort for SAIs completing both the ICBF and SAI-PMF, they were more commonly regarded as complementary, with the ICBF being a more operational tool while the SAI-PMF allowing for more in-depth and strategic analysis. It was also noted that the ICBF is an annual process whereas it is expected the SAI-PMF will only be completed every three to five years, with the results of the ICBF able to feed into the SAI-PMF process.

In terms of the Corporate Plan, the ICBF plays a key role in M&E, allowing for the performance of SAIs against the outcome indicators to be measured. But while it is relevant from a monitoring and evaluation perspective in that it provides valuable insight and information, its effectiveness in this regard is questionable (as further explained in Chapter 7 below). The major reason is that, as a self-assessment the answers provided by SAIs will always be subjective and there will always be questions around how free those charged with completing the questionnaire might feel to answer honestly given that any weaknesses identified might negatively reflect on their own performance and future within their organisation.

2.5 RELEVANCE COMPARED TO OTHER DONOR-SUPPORTED PROGRAMMES

There are no similar regional programmes at present. However, many of the member SAIs are supported under bilateral projects and programmes. Although many of the SAIs consulted during the evaluation were reluctant to compare the support provided to them by different donors, or the support differed so much that comparison was not possible, those that did answer agreed the support provided by AFROSAI-E was highly relevant compared to other support they receive. According to respondents, AFROSAI-E covers a far broader range of issues than bilateral support programmes in most cases, SAIs are able to request and receive any support they might require as and when it is required, and the support provided by AFROSAI-E enables them to comply with the ISSAIs.

2.6 MAIN FINDINGS

Based on the above assessment, the support provided by AFROSAI-E, and under the Corporate Plan in particular, is generally regarded as very relevant. However, a few issues affecting the relevance of support were raised during consultations.

As identified in the 2014 evaluation report[15], by the Embassy at the start of the assignment and during stakeholder consultations, the biggest issue for the relevance of AFROSAI-E is whether the support provided adequately responds to the wide range of contexts in which SAIs operate, differences in capacity levels and access to resources, and the different systems in member countries. Many of those consulted, including the SAIs, indicated a need for a more differentiated approach, with different levels and methods of support customised to suit their particular needs and contexts. The Secretariat is very alive to the issue, and now that a new Chief Executive Officer (CEO) is in place, are already taking steps to address this, including:

- Advanced and specialised courses have been or are being introduced to increase relevance for those countries that are more advanced than others[16].
- The level of hands-on and in-country support, tailored to the needs of individual SAIs, has increased significantly since 2015.
- Assistance is provided to customise manuals and tools to increase their relevance and usefulness.
- The ‘three-module’ performance audit course and leadership courses require participants to identify country programmes or projects for their SAIs that make the courses more country-specific and relevant.
- A database is being considered to include data on each SAI based on the analysis of information provided during the ICBF process, quality assurance reviews, and discussions with the management of the SAI.
- The Secretariat is considering requiring SAIs to monitor and report on what they have done to implement knowledge acquired from AFROSAI-E interventions, which will allow for a determination to be made of what additional, customised support may be required.

The Secretariat acknowledges that more might to be done in this area given that some SAIs are making less use of the support offered on the basis that it does not always meet their specific needs and will continue to work on how training, tools and support can be further customised over the remainder of the current Corporate Plan. Although it is beyond the scope of the current evaluation to consider how to differentiate the support provided[17], any consideration of this would need to consider issues such as capacity levels, context in which the SAIs operate, skill levels, and methods for providing assistance that meet the needs of particular SAIs. In addition to using the

[15] *Evaluation of the African Organisation of English-speaking Supreme Audit Institutions*, Royal Norwegian Embassy, 2014.

[16] A good example being a course developed for staff of the Auditor-General South Africa, such as architects, engineers and health care specialists who are essential during performance auditing activities but who have no or very little previous training or experience in accounting or auditing.

[17] This would require a detailed assessment of each SAI and the context in which they operate, whereas the current evaluation focuses only onn the support provided by AFROSAI-E.

ICBF process to feed into the identification of commonalities and differences, a focused discussion with member SAIs on the issue might also take place during the May 2018 meeting of the Governing Board.

AFROSAI-E is also part of various solutions being implemented to address the extreme challenges facing SAIs in so-called fragile states, which greatly increase the relevance of AFROSAI-E for such SAIs. For example, in October 2017, AFROSAI-E, the INTOSAI Development Initiative and SAI Somalia[18] signed a memorandum of understanding (MoU) to implement a project to enhance the support to the SAI, and a similar MoU has been signed between AFROSAI-E, INTOSAI Development Initiative and South Sudan with specific activities aligned to the needs of the SAI. Four member SAIs from fragile states are also part of an MoU that was signed in 2018 between AFROSAI-E, the INTOSAI Development Initiative, and the African Organisation of French-speaking Supreme Audit Institutions: Eritrea, Zimbabwe, Sierra Leone and The Gambia[19].

Although Portuguese-speaking countries are specifically included in AFROSAI-E's founding Statute[20], the majority of members are from English-speaking countries where the British Westminster system was introduced during colonialism (in most such countries) and has remained in place ever since. As a result, tools, manuals and training focus primarily on assisting SAIs using the Westminster system to implement the ISSAIs within such a system. Although there are similarities and common general principles when it comes to public auditing in Portuguese-speaking countries, there are also differences, most notably when it comes to the role of the Court of Auditors. This raises questions regarding the relevance of manuals, tools and training provided to Portuguese-speaking countries. While Cooperating Partners in Mozambique such as GIZ have provided training to judges in the Court of Auditors, AFROSAI-E does not specifically target these or the court administrators who assist them and nor does it always have specific expertise in this area. Some materials and manuals have been translated with AFROSAI-E and GIZ support, and simultaneous translation services are provided in Governing Board meetings, Technical Updates[21] and some training that helps to ensure better understanding amongst Portuguese speakers. And AFROSAI-E is also developing a Public Finance Management reporting framework that will soon be piloted in Mozambique and that, if successful in meeting its intended purpose, will be shared for use in other court-based systems. Nonetheless, a need remains to ensure tools and methods are customised to the sys-

[18] With support from the Royal Norwegian Embassy.

[19] African Organisation of French-speaking Supreme Audit Institutions members are the Democratic Republic of the Congo, Madagascar, Guinea, Togo and Niger. The MoU covers a period of five years and will be supported by the Austrian Development Agency from 2018.

[20] In terms of Section 3 (2) of the Statute (as amended in 2013), the right to membership of any English- or Portuguese-speaking country is one of the principles of AFROSAI-E. And in terms of Section 4 (1), participation as a member is open to all English- and Portuguese-speaking SAIs of Africa that accept and commit to the statutes of the organisation and are formally accepted as members by the Governing Board.

[21] Technical Updates are held in November each year, targeting technical managers, and are used to provide an overview of new programmes and outputs such as manuals and guides.

tem followed in Portuguese-speaking countries. Recognising that this will require additional resources and expertise beyond what is currently available, and that the needs of the majority of countries who follow the Westminster system need to be prioritised, the Secretariat should explore greater synergies with Cooperating Partners and programmes supporting Portuguese-speaking SAIs in Africa or the world to share expertise and materials, conduct joint projects, or include the SAIs from Angola and Mozambique in training being provided.

Concerns were also raised regarding countries such as Somalia, Sudan and Ethiopia where English is not an official language, is not widely spoken, and where relevant documents are not available in English, which makes it difficult to conduct quality assurance reviews. Although Sudan has translated the Performance Audit Manual into Arabic (which is now being shared with other Arabic-speaking countries), the ability of the SAIs in such countries to use the manuals and tools provided was questioned. No recommendation in this regard is made though: not only would it be very expensive to translate everything into the languages used by these SAIs, the materials, tools and training are relevant given that they follow the same basic system as all other SAIs other than Angola and Mozambique. Arabic-speaking countries are also members of other regional organisations and joined AFROSAI-E based on how effective it is rather than any expectation that training and tools will be made available in Arabic.

Some concern was raised that two issues taken up by AFROSAI-E were not initially identified by the SAIs, which caused some of those consulted to query whether these met the 'relevance' criterion. The issues raised were illicit financial flows (which was not included in the Corporate Plan but was included in the new contract with Sida signed in 2015) and performance auditing (not initially identified by SAIs but recommended by the Swedish National Audit Office). Although there is considerable interest from SAIs when it comes to performance auditing, which is thus adjudged as relevant, the inclusion of a focus on illicit financial flows (primarily being addressed through support to a programme implemented by AFROSAI) has not met with much enthusiasm as yet, with some of those consulted of the opinion that this is an issue within the private sphere, which falls outside the SAIs' purview. The evaluation team agrees that SAIs have the potential to contribute to stemming illicit financial flows, including by working more closely with other agencies and actors. In addition to featuring prominently at both the 2015 and 2016 Governing Board meetings[22], it is also noted that the African Union's theme for 2018 is 'Winning the Fight against Corruption: A sustainable path for Africa's Transformation', and its Specialised Technical

[22] According to the 2016 Annual Report (page 29), the Governing Board resolved after these discussions to 'audit the policies and procedures implemented by governments to cover the areas that are most vulnerable to illicit financial flows; make a meaningful contribution to improve current systems in place to combat illicit financial flows, by auditing the systems – that is the regulators and other stakeholders involved and the way they cooperate; and to look at how tax incentives are designed evaluated and monitored and whether intended benefits have been received with regards to the taxation of multinational corporations'.

Committee on Finance, Monetary Affairs, Economic Planning and Integration has recently begun planning to specifically focus on illicit financial flows this year[23]. The issue is thus high on the African agenda and a focus on the role that SAIs can play in stemming illicit financial flows is therefore becoming increasingly relevant.

[23] http://www.enca.com/africa/au-tackles-illicit-financial-flows-corruption?utm_term=Autofeed&utm_campaign=Echobox&utm_medium=Social&utm_source=Twitter#link_time=1523606047

3 Effectiveness

Questions from ToR (as revised in inception report) dealt with in this section
To what extent has AFROSAI-E met its Corporate Plan and the objectives contained in the annual workplans for the period 2015 to 2017?
Have the recommendations related to effectiveness in the 2014 evaluation been complied with, and to what extent have they contributed to increased effectiveness[24]?

3.1 INTRODUCTION

'Effectiveness' is a measure of whether or not a programme has achieved (or is likely to achieve) its stated objectives, and a determination of what led to the achievement or non-achievement of the objectives. Measuring AFROSAI-E's effectiveness presents challenges since there is no logframe[25] and there are few quantifiable indicators at the output level in the Corporate Plan. Noting these difficulties and the limitations related to data in Chapter 1, the following text provides as accurate a picture of how well AFROSAI-E has performed according to the four Strategic Imperatives and four Operational Interventions in the Corporate Plan. AFROSAI-E was routinely regarded by all Cooperating Partners and international bodies consulted and was referred to as the most effective regional bodies in Africa though and it is through this 'lens' that all of what follows should be viewed.

In this chapter, we compare AFROSAI-E's performance against the outputs and activities listed for each Strategic Imperative and Operational Intervention.

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[24] *Evaluation of the African Organisation of English-speaking Supreme Audit Institutions*, Royal Norwegian Embassy, 2014. The two recommendations in the report that have a bearing on 'effectiveness' are:

- 'Consider a conscious change in its strategy and focus in order to address the current needs of SAIs for more hands-on support on implementation of tools'.
- 'The institutional partners and Donors should consider supporting and financing more activities to help members SAIs to implement AFROSAI-E's tools and training (financing of support visits and training)'.

[25] Other than one prepared at Sida's request as part of the new agreement signed in 2015, where indicators are largely the percentage of activities completed each year at the output level. While not everyone agrees with the logframe approach, logframes help to ensure that indicators are all in one place and at the correct level. A logframe is both a planning and a monitoring and evaluation tool and should be included in the next Corporate Plan.

3.2 STRATEGIC IMPERATIVE 1: PROFESSIONALISING PUBLIC-SECTOR AUDITING AND ACCOUNTING

The following outputs are listed for the Secretariat under Strategic Imperative 1 in the Corporate Plan:

Outcome: To establish a regional professional framework, aligned with international practices that provides for the recognising and accreditation of public sector auditing and accounting.
Outputs (Secretariat)
An interim oversight board established, driving the AFROSAI-E Professionalisation Strategy. Accreditation framework established.
Agreements made with development partners and donors on funding interventions aligned with the Professionalisation Strategy.
Alignment with international practices secured.

Most of the work done under Strategic Imperative 1 has focused on the 'Professionalisation of Public-Sector Accounting and Auditing in Africa Strategy', adopted by the Governing Board in May 2014[26]. The strategy envisaged four stages:

- 'Sowing the seeds' – the preliminary stage (May – Dec 2014).
- 'Germination' – implementation stage 1 (Oct 2014 – Oct 2015).
- 'Growth' – implementation stage 2 (April 2015 to October 2016).
- 'Reaping the harvest' – implementation stage 3. (Jan 2016 to June 2018).

The process has been delayed somewhat and the stages and timelines in the strategy are no longer being followed. Instead, the strategy is seen as a working document that needs to be updated from time to time. The first step to drive the strategy was the election of an Interim Oversight Board (IOB) at the 2015 Governing Board meeting. However, as a result of funding constraints in 2015, the position of Senior Manager

[26] The strategy aims to:

- Create awareness of the aims, objectives and expected outcomes of an Africa-wide professionalisation programme in public sector accounting and auditing.
- Establish possible multi-national mechanisms for leading and overseeing the development and delivery of the strategy, and for supporting its implementation on the ground.
- Develop curricula for 'model' professional qualifications in accounting and auditing relevant to the public sector, and the necessary machinery for accrediting these qualifications for participating governments and SAIs.
- Facilitate the development of effective relationships between stakeholders and potential stakeholders including international organisations, regional groupings of applicable political and managerial decision makers and national institutions.
- Develop common resources (such as teaching and learning materials) and facilities (such as appropriately capacitated training centres) to support implementation.
- Provide guidance (and identify potential resources) at international and national levels on how to plan and implement professionalisation programmes under the overall umbrella of the region-wide initiative.
- Set out the basis for providing specific resources to support the dissemination and implementation of International Standards for SAIs (ISSAIs) in SAIs throughout Africa.

Professionalisation at the Secretariat was not filled until October 2016, which delayed the development of the ToR as well as the planned hosting of the first meeting of the IOB. Nonetheless, progress has been made against all of the objectives listed in the strategy in the period under review. The IOB has been established and has held regular meetings; awareness raising of the programme within the continent and internationally is proceeding apace; and a draft Competency Framework has been finalised. Technical support was also provided during 2017 to a professionalisation project in Zimbabwe that is regarded as a 'pilot project' by AFROSAI-E since the project uses the AFROSAI-E framework as a starting point[27]. During 2016, initial discussions were held with the Pan African Federation of Accountants with a view to establishing a partnership to implement the strategy and an engagement was started with GIZ that led to funding of ZAR 1.3M for the project in 2017. A stakeholder map was developed during 2017 and a partnership established between AFROSAI-E, the Pan African Federation of Accountants and the East and Southern African Association of Accountants-General to implement the strategy together. A draft position paper to facilitate engagements with the African Union was also developed and a partnership established with the International Federation of Accountants and Zimbabwe's Public Accountants and Auditors Board to support and benefit from the professionalisation 'pilot project' in Zimbabwe. To build relationships in Francophone Africa, the Organisation pour l'harmonisation en Afrique du droit des affaires and AFROSAI were also invited to attend the 4th IOB meeting[28].

Limited progress was reported in setting out the basis for providing specific resources to support the dissemination and implementation of ISSAIs throughout Africa, with much of AFROSAI-E's work in this area done outside the professionalisation strategy. And given where AFROSAI-E is with the strategy, no real progress was made in the period of review when it comes to developing resources and facilities to support implementation or providing guidance and identifying potential resources at international and national levels on how to plan and implement professionalisation.

To address concerns raised at the 2017 Governing Board meeting as to how professionalisation relates in the SAI context, AFROSAI-E has decided to focus on encouraging SAIs to take the lead by identifying what SAIs can do immediately in this area. There will also be an increase in developing learning for those who lack professional qualifications to develop competencies in public finance management, public sector accounting and other areas. AFROSAI-E is also very involved in the work that the INTOSAI Development Initiative is doing at the international level to develop a certification process for auditors that have the requisite knowledge and experience to apply the ISSAIs despite lacking a formal qualification, which is a 'product' that can be used by AFROSAI-E within the overall professionalisation goal.

[27] The Zimbabwe project is funded through the International Federation of Accountants with financial support from DFID. Similar technical support to a certification project at SAI Mozambique is also being provided during 2018.

[28] Work during 2018 will focus on engaging with the African Union and building relationships with stakeholders, with the African Organisation of Public Accounts Committees to be invited to the next IOB meeting.

As a result, while AFROSAI-E is improving in this area since the appointment of the Senior Manager Professionalisation in late 2016, and recognising that the timeframes in the original strategy were unrealistic and have been amended and that professionalisation is a long-term process, AFROSAI-E is still some way behind schedule in this area.

3.3 STRATEGIC IMPERATIVE 2: BEING A CREDIBLE VOICE FOR BENEFICIAL CHANGE

Strategic Imperative 2 has two sub-groups:

- Sub-group 1: Communicating effectively with stakeholders.
- Sub-group 2: Lead by example.

3.3.1 Sub-group 1: Communicating effectively with stakeholders

Sub-Group 1: Communicating effectively with stakeholders
Outcomes: • For SAI's to drive change by reporting, broadly disseminating and following up useful and practical audit findings and recommendations. • For SAIs to promote increased transparency and accountability in governments through the auditing of open government data and performance.
Outputs (Secretariat)
Auditors trained and supported in presenting useful and practical audit findings that are easily understood by external users, including the legislature, audited entities, media and the general public.
Best practices to engage with the media are documented and shared amongst members SAIs.
Awareness information presented to SAIs' management on governments' provision, access and quality of open data.
SAIs guided and supported in auditing performance information related to government objectives, service delivery and international agreements as part of the regularity audit, or where appropriate.

AFROSAI-E has done very well in achieving the targets in the Corporate Plan in this area.

Initially, work in the area of **communicating effectively with stakeholders** focused on the development of a **Supreme Audit Institution / Public Accounts Committee (SAI/PAC) Toolkit** that aimed to improve the relationships between SAIs and PACs by amongst other things, strengthening the understanding of their respective roles and responsibilities. The Toolkit was developed in 2012 and further updated in 2015 with comments received from countries that were involved in the piloting of the Toolkit in 2012-13[29] and those that participated in roll-out workshops on the Toolkit during 2014[30]. Memoranda of Understanding (MoUs) were signed with participating countries in early 2015. Also in 2015, GIZ undertook fact-finding missions to participating countries and AFROSAI-E held a follow-up workshop with the Auditors-General of

[29] Lesotho, Zambia, Uganda, Kenya, Zimbabwe and Namibia.
[30] Botswana, Malawi, Nigeria, Sudan, South Sudan and Swaziland.

the countries involved in the roll out to gather feedback on the status of the implementation initiatives and MoUs during November 2015. During the period 2016-17, AFROSAI-E developed an e-learning programme based on the toolkit and held SAI/PAC toolkit workshops in Botswana, Sudan and Ghana.

With the support of GIZ, a consultant was appointed in 2017 to determine what support SAIs require when it comes to a broad range of external stakeholders, including the media, civil society and the public. Based on the results of this research and other feedback, an **External Communication Toolkit** was developed during 2017 and finalised in 2018. Work has now commenced on developing a guide for the Toolkit which will then be placed on the recently established knowledge management platform[31]. Communication is also being increasingly mainstreamed into and included in other training programmes. For example, in the 2017 Quality Assurance Certification Programme, input was provided by the Senior Manager: Communication on report writing. And although it had to be postponed into 2018, the 2017 workplan also anticipated that internal communication would be incorporated into training aimed at leadership levels.

Research into how to support SAIs when it comes to **open data** commenced in 2015[32]. However, progress in this area has been slow since then, reportedly because SAIs are only able to use open data during auditing or carry out audits of the data where government has actually committed to making data available this way, which is yet to become standard practice in member countries.

Auditing of performance information is only possible where government includes performance targets in its planning. Although this remains relatively uncommon in member countries, AFROSAI-E did develop guidance materials and conduct training on customising the audit approach to audit performance information during 2015. Since then, Botswana has conducted an audit on performance information for the Ministry of Lands, and auditing performance information has been totally incorporated into the Compliance Audit Manual.

Some of the SAIs consulted during the evaluation were concerned that not enough is being done to increase their **legislative independence**. Although independence is included in the Corporate Plan, it is 'hidden' somewhat in the narrative to Sub-group 1

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[31] The development of the Toolkit is linked somewhat to an INTOSAI Development Initiative programme on communication which the Senior Manager: Communication has been participating in. The INTOSAI Development Initiative programme aims to assist SAIs to develop strategies to communicate with external stakeholders. Nine AFROSAI-E member countries are participating in the programme and have developed communication strategies under it: Botswana, Namibia, Malawi, Liberia, Kenya, South Africa, Zambia, Zimbabwe and Tanzania. The AFROSAI-E Toolkit will provide the tools they need to be able to implement their strategies in practice.

[32] A fact-sheet was compiled with current developments and trends in the region that was distributed to member SAIs during the 10th Technical Update with the intention that this be incorporated into the Regularity Audit Manual (RAM).

of Strategic Imperative 2 unlike in the previous plan where it was listed as a strategic imperative. The focus in the current Corporate Plan also shifts from legislative independence to 'independence in practice'[33]. But even though the Corporate Plan does not include activities in this regard, an 'independence toolkit' is in production that is expected to be finalised during 2018. A session on 'Enhancing SAI Independence' is also included in the Management Development Programme and independence also features strongly in the ICBF, where it is included under Domain 2.

3.3.2 Sub-group 2: Lead by example

Sub-Group 2: Lead by example
Outcomes: • For SAIs to lead by example by reporting in accordance with integrated reporting standards. • For ethical and professional values to be incorporated in SAI management practices.
Outputs (Secretariat)
SAIs guided and trained on integrated reporting standards and practices.
SAIs guided and trained on integrating ethical and professional values, through all relevant materials and training.

SAIs have been provided with significant input to assist them to report in accordance with integrated reporting standards, including training on integrated reporting during 2017 to equip SAIs to report on their own performance. Ethical and professional values are central to all materials and training, but also specifically addressed in the leadership programmes and training on the INTOSAI Integrity Assessment Tool (INTOSAINT)[34]. The self-assessment that is undertaken during the week-long workshop results in a report that can assist SAIs to develop a context-specific integrity framework or policy and also increase the integrity awareness of its employees. Since training of trainers (2015) and a regional workshop to train moderators (2016), the tool has been used to conduct assessments at the request of the relevant SAI in Sudan (2016), Namibia (2017) and Malawi (2017). AFROSAI-E is now in the process of streamlining the tool to include aspects of culture value assessments, provide detailed analysis to possible vulnerabilities within the SAI work processes, and to incorporate and streamline the tool into other aspects of support. As a result, AFROSAI-E has made considerable progress in this area.

[33] According to the Corporate Plan: 'AFROSAI-E will continue to support member SAIs to further strengthen their independence, embedding regional and local understanding of the implications of the UN Resolution on SAI independence. The aim is to improve the relationships and create greater cooperation with international and regional and sub-regional organisations such as AFROSAI, the African Union Commission, Regional UN bodies, etc. to enable a better understanding of the value and benefits of SAIs'. Independence also features strongly in the ICBF (Domain 2).

[34] http://www.olacefs.com/intosaint-2/?lang=en. The tool is targeted at corruption prevention and integrity breaches within the SAI work processes in line with the requirements of ISSAI 12 (The Value and Benefits of SAIs); ISSAI 20 (principles of Transparency and Accountability; and ISSAI 30 (Code of Ethics).

3.4 STRATEGIC IMPERATIVE 3: TURNING LEADERSHIP FROM CAPACITY TO CAPABILITY

Outcome: For SAIs to have leaders and managers with strategic and interpersonal skills and institutionalised leadership and management development programmes leading to a visible increase in performance.
Outputs (Secretariat)
A leadership programme designed and delivered.
The Management Development Programme (MDP) further refined and delivered.

AFROSAI-E has conducted three programmes to turn leadership from capacity to capability during the period under review:

The **Management Development Programme** (MDP) allows SAI managers to identify their particular challenges and pick those areas where they feel the need for development but includes sessions on integrity issues (linked to Strategic Imperative 1) and 'Enhancing SAIs' Independence' (Strategic Imperative 2). The programme requires participants to develop real-life projects within their SAI, with assistance and support from the Secretariat. Although the MDP was provided for Deputy Auditors-General and Senior Managers and in-country to the SAIs of Malawi and Sudan during 2016, and in Mauritius during 2017, a new Executive Leadership Programme, in addition to the MDP, was introduced in 2016.

The **Executive Leadership Development Programme** (ELDP) was designed in partnership with the Swedish National Audit Office and launched at the 2014 Governing Board meeting. The programme was intended to complement the MDP and to enable SAIs to move from capacity to capability. Participants' learning is rooted in their daily work challenges to ensure a linkage between theory and practice that meets the different needs of the participants' learning curves and styles. As with the MDP, participants are also required to develop 'live' projects for their SAIs and a prize is awarded to the SAI with the best project. Based on an independent assessment of the programme it emerged that the amount of time required by the ELDP made it difficult for senior managers to attend, and the ELDP was replaced by the Senior Leadership Development Programme in 2016.

The **Senior Leadership Development Programme** runs from 2016 to March 2018 and focuses more on the 'soft skills' required by leadership of SAIs. As with both the MDP and ELDP, participants at Senor Leadership training are also required to develop 'live' projects for their SAI.

AFROSAI-E has been performing well in this area and has regularly conducted the three programmes focused on management and leadership development, although there are questions related to the effectiveness of training given that some of those trained are unable to influence the management, systems and organisation of their SAIs when they return from training. AFROSAI-E is currently internally discussing the Senior Leadership Development Programmes to improve the structure and training modules, including considering whether all three programmes might be broken into modules to allow for shorter training periods, and whether e-learning or blended learning[35] might be used to increase effectiveness.

3.5 STRATEGIC IMPERATIVE 4: DRIVING INNOVATION AND CREATIVITY

Strategic Imperative 4 has three sub-groups:

- Sub-group 1: Application of modern IT.
- Sub-group 2: Global developments.
- Sub-group 3: Audit innovation (broken down into two parts: Part A Regularity Auditing and Part B Performance Auditing).

3.5.1 Sub-group 1: Application of modern IT

Outcome: To ensure the use of innovative IT concepts and methodologies by SAIs, such as audit software and E-learning.
Outputs (Secretariat)
An IT self-assessment tool developed to support needs assessments and development of IT strategies in SAIs.
IT is covered in the AFROSAI-E quality assurance reviews.
The Audit Flow tool and E-learning in regularity and performance audit further developed and made available to SAIs.
Experiences and best practices documented regarding use of innovative IT methodologies in auditing, for example, geospatial information systems.

AFROSAI-E has performed very well in this area.

The process to develop an **IT self-assessment tool** began in 2015, during which the European Organisation of Supreme Audit Institutions (EUROSAI) IT Self-Assessment tool and methodology was used in a slightly adopted form to support SAIs in assessing their IT function and processes and the maturity of their IT audit functions. However, since EUROSAI was continuing to improve the tool, it was decided that AFROSAI-E should continue to use the EUROSAI IT tool rather than developing their own. In March 2016, Liberia[36] became the first member to conduct an Information Technology Audit Self-Assessment, followed by Rwanda and Zimbabwe in 2016 and Sudan in 2017[37]. In-country support on IT audit self-assessment was also provided to Nigeria and Botswana during 2017.

To ensure that **quality assurance reviews (QARs) include a focus on IT**, quality assurance guidelines were developed in 2015 and piloted in two SAIs in 2016 – Kenya and Ghana. Thereafter, six QARs have been conducted with a particular focus on IT: Uganda, Zambia, Tanzania, Malawi, Botswana and Ethiopia. Progress with developing an **audit flow tool and e-learning in regularity and performance audits** was slow during the period under review, but AFROSAI-E has a current project for audit flow enhancement that will be rolled out during 2018.

[35] Blended learning is a mix of in-house, in-field and online learning.
[36] Assisted by moderators from the Secretariat and the Netherlands Court of Audit.
[37] During 2018 (up to end March), Botswana and Nigeria have also conducted similar self-assessments.

Although AFROSAI-E has as yet to specifically focus on geospatial information systems, it has focused on **other innovative IT methodologies in auditing** including workshops on using inexpensive and readily available programmes such as Excel for data analytics. Further topics are also being explored following the 2017 IT workshop on networking platforms.

Although the Corporate Plan contains no outputs for the Secretariat on **training for IT auditors on network security**, two training programmes were provided for IT Auditors on Network Security and the relevant tools and techniques to conduct network security audits in 2016[38]. Since 2017, specialised training on network security auditing is included as part of the IT Audit Champions Programme[39]. During 2015, IT audit training was provided to 26 regularity auditors from Swaziland that included the impact of IT findings on regularity auditing[40]. A similar programme was also provided to 21 regularity auditors during 2016[41], and for 18 regularity auditors during 2017 [42]from various SAIs. A refresher workshop on IT audit was also held following the 2017 Technical Update.

Training on internal process assessment was provided to ICT professional staff from Eritrea, Zambia, Botswana, Lesotho, Rwanda, Zimbabwe and Ethiopia during the 2015 refresher week. A dedicated workshop focused on internal process assessment was held by ICT professionals from Zambia, Botswana, Lesotho, Sudan, Zimbabwe, Namibia and Tanzania in 2016; and for the SAIs of Zambia, Botswana, Eritrea, Sudan, Zimbabwe, Kenya, the Gambia, Sierra Leone and Tanzania in 2017. AFROSAI-E has also provided considerable **on-site IT audit training and support** during the period under review, including to Swaziland, Lesotho, Sierra Leone, Zimbabwe, Zambia and Liberia.

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[38] The first programme targeted IT auditors of the SAIs of Sudan, Zambia, Swaziland, Rwanda, Zimbabwe, Malawi. The second, done in partnership with the Zambian SAI, included IT auditors from Zambia, Swaziland and Botswana.

[39] This four-module course started in 2017: Module 1 - Microsoft SQL Database; Module 2 - Audit of Oracle Database and Application Controls; Module 3 - Network & firewall audit; and Module 4 – still to be agreed. Although Module 3 will only be run in 2018, the following SAIs went through Modules 1 and 2 during 2017: Botswana, Ghana, Kenya, Liberia, Malawi, Namibia, Rwanda, Sudan, Tanzania, Uganda, Zambia, Zimbabwe.

[40] The five objectives of the course were to:

- Demystify IT Audit.
- Provide Regularity Auditors with basic IT Audit Skills.
- Provide guidance on how to link IT Audit findings with the Financial Audit process.
- Provide an understanding of IT audit risks during the regularity audit process.
- Provide an understanding of the IT Audit process.

[41]12 male and nine female participants from Sierra Leone, Botswana, Zimbabwe, Seychelles, The Gambia, Eritrea and Namibia.

[42] Eight male and 10 female participants from Botswana, Ethiopia, Seychelles, Sudan, Tanzania, Uganda, Zambia, Zimbabwe, Kenya and Swaziland.

3.5.2 Sub-group 2: Global developments

Outcome: For SAIs to consider international developments in developing their corporate strategies.
Outputs (Secretariat)
SAIs are guided on how to consider important national, regional and international developments and the incorporation thereof into strategic planning processes.
The ICBF framework, AFROSAI-E template manuals and the quality assurance methodology are appropriately aligned with other relevant assessments tools, such as the Performance Measurement Framework and the ISSAI Compliance Assessment Tool.

Strategic planning is dealt with in more detail in Section 3.8 below, but given its general focus on interpreting international and regional standards for African SAIs, it is inevitable that these are considered during strategic planning activities. And as already mentioned in the chapter on Relevance above, the **ICBF framework** is closely aligned with all relevant self-assessment tools (and contributed significantly to the development of the SAI-PMF).

In accordance with the ICBF process, **Quality Assurance Reviews** (QARs) are conducted every three years in member countries[43]. The reviews are carried out by teams consisting of between two to six participants from member SAIs, institutional partners and the Secretariat, who are also provided with prior training on how to conduct the reviews in a Quality Assurance Certification Course. Numerous QARs have been held during the period under review:

- 2015: Four QARs, of which two were full reviews (Sudan and Ethiopia) and two were follow-up reviews (Seychelles and Eritrea).
- 2016: Eight QAR (Sierra Leone, Mauritius, Nigeria, Ghana, Kenya, Rwanda, Liberia and Namibia), of which seven were full reviews and one was a follow-up review. For the first time, two of the reviews also included an IT Audit review.
- 2017: Eight QARs – Zambia, Ethiopia, Uganda, Lesotho, Tanzania, Malawi, Botswana and the Gambia.

Template manuals[44] on the other hand are not aligned to an assessment tool, but they are aligned to all international auditing standards.

AFROSAI-E has thus performed very well against the outputs listed in the Corporate Plan.

[43] QARs consider a broad range of issues but are primarily focused on (a) identifying areas where audits do not fully comply with the ISSAIs and providing guidance, assistance and training to assist SAIs to improve in these areas; (b) and following-up and providing independent assessments of progress reflected in countries' ICBF self-assessments.
[44] 'Template manuals' are the financial audit, compliance audit, performance audit, IT, etc.

3.5.3 Sub-group 3: Audit innovation

Part A. Regularity auditing **Outcome:** For SAIs to consider topic- or sector-specific conditions and incorporate new or specific audit methodologies when appropriate.
Outputs (Secretariat)
Regular systematic analyses of international and regional developments are documented, covering: - SAIs need for support to implementation of the general regularity audit methodology. - Need for development of sector-specific fact sheets and audit methodologies to support auditing in certain sectors.
Guidance and training provided on topic- or sector-specific issues, fact sheets or methodologies, for example in auditing: - disaster related aid - agriculture - supply chain management - extractive industries, including mining - infrastructure contracts - fiscal governance.
Part B. Performance auditing **Outcome:** For SAIs to consider topic- or sector-specific conditions and incorporate new or specific audit methodologies when appropriate.
Outputs (Secretariat)
Regular surveys documenting the SAIs' needs and interests for support on topic- or sector-specific audits.
Auditors guided and trained on topic- or sector-specific issues, fact sheets or methodologies in the broad areas of democracy and good governance and sustainable development in auditing for example: systems that are inefficient and ineffective because of fraud and corruption; systems for performance management (possibly including the role of internal audit and audit committees); infrastructure projects; and environmental topics.

Through its membership of and relationships with INTOSAI and AFROSAI, as well as other regional SAI bodies and a range of relevant stakeholders, AFROSAI-E constantly monitors and analyses changes and developments related to SAIs and their functions. This has led to significant changes in methodologies and approaches related to regularity auditing and performance auditing during the period under review.

i. Part A: regularity auditing

Up until 2016, the Regularity Audit Manual (RAM) was regarded as the single most important document applicable to regularity auditors[45]. However, recognising how complex the manual was and in line with new developments, a project was started in 2015, supported by the Swedish National Audit Office, to update the RAM by incorporating new materials and consolidating other existing materials. This is reported to have led to a clearer methodology, streamlined content, working paper templates with more guidance, incorporation of all the latest changes within the ISSAI Framework, and a separation of financial and compliance audits as per the ISSAIs. The result of the project was the splitting of the RAM into a new Financial Audit Manual (FAM)

[45] According to the AFROSAI-E website, the RAM is in accordance with the ISSAIs (1000-2999), which means full compliance with all relevant ISSAIs and the additional guidance set out in the INTOSAI Practice Notes to the ISSAIs.

and Compliance Audit Manual (CAM). The CAM was proactively developed to incorporate the new exposure draft of ISSAI 4000, adopted in December 2016.

The CAM and FAM were piloted during 2016 before the exposure drafts were launched at the 2016 Technical Update[46]. Also in 2016, a training workshop was held for teams from six member SAIs to support them in piloting the methodology[47]. The CAM and FAM were finalised during 2017 and launched at the 2017 Technical Update. Various regional and sub-regional workshops were conducted during 2017 and there are plans for e-learning programmes to be developed for both manuals in the future. But while significant progress has been made in this area, the movement to replace the RAM with the FAM and CAM is an ongoing process as countries are trained and adopt the manuals, and an estimated 90% of audits are still conducted using the RAM[48].

The **following manuals, fact sheets and methodologies** have been produced or updated during the period under review (Table 2):

Table 2: Manuals, fact sheets and methodologies

Manuals and Handbooks	Fact sheets and Guides
• Financial Audit Manual (2017) • Compliance Audit Manual (2017) • Information Technology Audit Manual (2015) • Performance Audit Manual (2015) (also on e-learning) • Audit Flow (2016) • Strategic Planning Handbook (originally produced in 2009, but updated in 2016) • Human Resource Handbook (updated in 2017)	• Extractive Industries Guideline (2015 oil and gas with new chapters on mining started in 2017) • Fraud and Corruption Guideline (2015) • Fiscal Governance Guideline (2015) • Factsheet on the Audit of Open Data (2015) • Forensic Audit Manual (2015) • Environmental Risk management programme (e-learning 2016) • AFROSAI-E Induction programme in English (2016) and Portuguese (2017) (e-learning)

[46] In-country pilot workshops leading up to the launch were held in Seychelles, Malawi, Swaziland and Botswana. A Regularity Audit Refresher workshop following the Technical Update was also conducted to present the changes in the manuals and working papers.
[47] Following the training, the SAIs of Namibia and Eritrea established dedicated Compliance Audit Divisions. No other SAIs have established similar divisions and AFROSAI-E is not actually encouraging this since, for most of the SAIs, they still need to carry out a single regularity audit, albeit with two parts.
[48] Training for individual SAIs and assistance to customise the manuals will only start after the regional and sub-regional training programmes have been completed during the first half of 2018. Three sub-regional workshops have been completed during 2018: Southern Africa (February); West Africa (March); and East Africa (April); and a customisation workshop is also planned for 23-26 April 2018.

• Communication Handbook (developed in 2013, but considered in 2015 and supplemented by the SAI/PAC Toolkit (2015) and External Communication Toolkit to be finalised in 2018) • Quality Assurance Handbook (prepared in 2013, but revised in accordance with the FAM and CAM).	

Source: AFROSAI-E consultation

Various training and in-country support has also been provided in the area of **extractive industries**, including a workshop in Zambia (2015)[49]; in-country support to Zimbabwe and Sierra Leone on extractive industries risk assessments and audits and training in South Africa for 21 participants from various SAIs (2016); and a regional workshop on extractive industries and fiscal governance for participants from Ghana, Uganda, Zambia, Malawi, Mozambique, Namibia, Tanzania, Sudan and Kenya in 2017. An Extractive Industries Guideline was produced focusing on oil and gas in 2015, with new chapters on mining started in 2017.

ii. Part B: performance auditing

Although no training, fact sheets or methodologies in the broad areas of democracy and good governance have been developed (as required by the second output in this area), AFROSAI-E have made great progress in performance auditing with 25 of the 26 member countries now reportedly including performance audits in their work. SAIs are reported to conduct an average of 15 performance audits and produce around five performance audit reports each year. The draft Performance Audit Manual presented at the 2014 Technical Update included draft electronic working papers and the Audit Flow. In March 2015, a workshop to support member SAIs to customise the manual was held, following which Zambia, South Africa, Kenya and Tanzania successfully customised the manual and began rolling it out within their organisations. The manual was updated again in 2016 and SAIs have increasingly customised the manual over time. The Performance Audit Manual working papers were also translated into Arabic for implementation by SAI Sudan, which tabled its first performance audit report in Parliament in 2016.

A three-module course is used to provide **basic training on performance auditing**. The first module relies on e-learning and is usually completed by participants whilst still at their SAI, assisted by staff from the SAI that have previously been trained by AFROSAI-E and assisted by a network of performance auditors created by AFROSAI-E. For those SAIs that do not have people previously trained, AFROSAI-E conducts training on Module 1 in South Africa. Training for the remaining modules takes place regionally or sub-regionally with facilitators drawn from the Secretariat, Cooperating Partners (Canada, Sweden and Norway) and from the region. Thirty per-

[49] With the assistance of SAI Norway.

formance auditors participate in the three-module course each year although the number is reportedly decreasing as most people have completed this 'basic' course and more people opt for the advanced training on quantitative analysis in performance audit introduced in 2016.

During 2015, the performance auditing training course was held in South Africa (Modules 1 and 3), Tanzania (Modules 1 and 2) and Kenya (Module 2) and participants from the SAIs of Uganda, The Gambia and Sudan completed their course in Nigeria. Several support visits were also undertaken to the SAIs of Lesotho, Sudan and The Gambia and a one-week training workshop was conducted at the SAI of Namibia to build performance audit capacity.

In 2016, a regional course was hosted by the SAIs of Kenya and Tanzania for participants from Kenya, Tanzania, Rwanda, Uganda, Sudan and Ghana with another 3-Module course presented in South Africa. In-country training and support was provided in Lesotho, Sudan, Botswana and Nigeria. Mozambique commenced with the course for staff involved with performance and regularity audits and in-country support was provided to Malawi. A new '**advanced training on quantitative analysis in performance audit**' course was also conducted in Zambia for performance auditors from Botswana, Namibia, Seychelles, South Africa, Tanzania, Uganda and Zambia.

Extensive training was provided during 2017 in addition to the 'three-module' course, including:
- Regional workshops on 'Performance Audit Supervision and Review'; 'Quality Assurance Certification'; and 'Performance Audit Quantitative Analysis'.
- In-country workshops on 'Performance Audit Data Analytics' for participants from Sudan, Tanzania and Namibia; 'Performance Audit' (Lesotho and Mozambique); and 'Performance Audit Quality Control (Kenya)'.
- Development workshops on 'Performance Audit Pre-Study Module 2' (with participants from Sweden, Norway, Zambia, Botswana, Rwanda and the Gambia); and SDG Implementation in Performance Audit with participants from Lesotho, Mauritius, Namibia and Malawi.
- A refresher workshop on Performance Audit with participants from Zimbabwe, Mozambique, Sierra Leone, Malawi, Sudan.

In addition to Quality assurance workshops in Zimbabwe, Gambia, Botswana and others, country support visits were also undertaken in Swaziland, Liberia, Uganda, Lesotho, Botswana, Tanzania, Malawi. Finally, AFROSAI-E also participates in INTOSAI workshops and meetings related to performance audits.

The **annual prize for the best performance audit report** was initiated and is paid for by the Swedish National Audit Office [50]. The 2015 Prize was awarded to the Tanzania SAI for their report: *The Management of Demand Forecasting and Distribution of Essential Medical Supplies to the Health Facilities in Tanzania'*. The prize for 2016 was won by the Rwanda SAI for their report: *Utilisation and Maintenance of Irrigation and Mechanisation Equipment*[51]. The prize is highly valued and competition is reported to be stiff, which in turn encourages SAIs to produce high standard audits and reports.

In 2016, INTOSAI developed a four-pronged approach to integrating the **Sustainable Development Goals** (SDGs). Based on this, AFROSAI-E has begun to focus on greater inclusion of the SDGs in performance audits and, during 2017, a workshop was held with experts from the region on what to focus on in this regard[52].

AFROSAI-E has developed a **Guideline on Fraud and Corruption** and although there is no specific training programme, fraud and corruption is included as part of other training such as that on financial and IT auditing[53]. There has also been some support to **illicit financial flows** even though the issue does not appear as a focus area in the Corporate Plan. Although no specific guidelines or manuals have been developed, the guideline on fraud and corruption includes issues related to illicit financial flows such as money laundering, and AFROSAI-E has continued to maintain a focus in this area. For example:

- With the support of GIZ, a forum has been established of four regional networks: AFROSAI, Collaborative Africa Budget Reform Initiative (CABRI), African Organisation of Public Accounts Committees, and the African Tax Administration Forum. During 2018, CABRI has developed a proposal to jointly undertake a survey to identify the risks that specific countries face and to identify what the best approach might be for AFROSAI-E. A risk management tool has also been developed by CABRI and GIZ that is being shared with various networks and that includes assessments of the risk related to illicit financial flows.
- AFROSAI has separately been supporting 12 AFROSAI member countries[54], including six members of AFROSAI-E, to conduct coordinated audits around illicit financial flows during 2017. AFROSAI-E is represented on the working group for

[50] Each SAI is invited to submit two performance audit reports for consideration by an international jury with the winner being invited to send representatives from the SAI to Sweden for an experience exchange visit.

[51] The winner of the 2017 prize will be announced at the May 2018 Governing Board meeting.

[52] A second workshop was held in March 2018 on the role of SAIs in auditing SDGs that will eventually lead to a guideline or manual. A further 'experts workshop' is scheduled for July 2018 that it is expected to lead to a strategy for the next five years.

[53] A workshop on fraud and corruption had to be cancelled in 2016 due to lack of interest from SAIs and no training on fraud was included in the 2017 workplan. However, AFROSAI-E is planning to develop e-learning material in this regard during 2018.

[54] Kenya, Zimbabwe, Uganda, Cote d'Ivoire, South Africa, Niger, Liberia, Senegal, Chad, Togo, Sierra Leone and Central Africa Republic.

the AFROSAI programme and in 2017, it hosted a planning workshop for the AFROSAI conference on tackling illicit financial flows (Cameroon, May 2017, supported by GIZ) where it was actively engaged in drafting the declaration adopted by the conference.

Following discussions at the 2015 Governing Board meeting and Technical Update, and with GIZ support, AFROSAI-E incorporated **environmental auditing** into regularity audits during 2016, primarily by the inclusion of specific questions in the regularity audit related to compliance by local authorities with laws and by-laws covering the environment (such as sewage, waste management and land fill sites). The approach thus allows SAIs to use current audit resources, processes, procedures and working papers to improve environmental management through audit reports and recommendations. An e-learning programme on waste management at local government level was conducted to prepare seven participating SAIs[55] audit teams for the audit, the results of which were expected to be published in a joint publication in 2017 (although only five SAIs completed their audits in time to be included in the publication). To share the value and benefit of this approach, a short film was also produced, which was shared at the 2016 INTOSAI conference and made available on the AFROSAI-E website.

The environment is also included in performance auditing: during 2017 and in line with the SDG 14 (Conserve and sustainably use the oceans, seas and marine resources), AFROSAI-E began a project on coastal audit focused on pollution, climate change, sea level rise. This was intended to be a collaborative audit using the performance audit and some compliance audit methodology between seven countries[56] although one dropped out. The coastal audit has been completed and a report back workshop was held in March 2018.

AFROSAI-E is thus very much on track when it comes to audit innovation under Sub-group 3 and is largely expected to achieve the objectives in the Corporate Plan.

3.6 OPERATIONAL INTERVENTIONS

Note
Regularity auditing is listed as Operational Intervention 1 but is also covered under Strategic Imperative 4. Similarly, performance auditing is listed as Operational Intervention 2 as well as being included under Strategic Imperative 4. To avoid repetition, these two Operational Interventions are not considered further in the text that follows. However, this also raises the question of why performance and regularity auditing are included as both Operational Interventions and under Strategic Imperative 4 or even why there is a need for Operational Interventions to be included at all, since they could easily fit under refined strategic objectives such as ‘increased capacity of SAIs to conduct audits’ or ‘increased compliance with international and regional standards and methodologies’. The argument from the Secretariat in this regard is that some things begin as operational interventions that then get ‘elevated’ to strategic interventions in the next Corporate Plan, but it is hard to

[55] Botswana, Ghana, Nigeria, Rwanda, Sierra Leone, South Africa and Tanzania.
[56] Nigeria, Sudan, Namibia, Mauritius, Liberia, Seychelles and Tanzania.

see why activities and outputs falling under the Operational Interventions could not have been included as outputs and activities under the Strategic Imperatives and consideration should be given to addressing this issue in the future Corporate Plan.

3.6.1 Operational Intervention 3: Institutional level

Outputs (Secretariat)
Need to update guidance materials considered and updates made on regular intervals: - Communication Handbook (5-year intervals) - Human Resources Handbook (5-year intervals) - Strategic Planning Handbook (5-year intervals) - other guidance (3-year intervals).
Tools made available supporting SAIs to develop, implement and maintain policies, procedures and tools related to corporate services.
SAIs provided with annual opportunities to exchange experiences on human resources management communication and legal issues.

Although not required until 2018, the **Communication Handbook** was reviewed in 2015 soon after the new Senior Manager Communication came on board. It was found to be still relevant but has been supplemented by the SAI/PAC Toolkit and External Communication Toolkit. **Annual communication workshops** were held in 2015[57] and 2017[58] targeting communication staff – either those dedicated to communication (where SAIs have dedicated communication staff) or auditors who have been delegated communications functions where there are no dedicated communication staff. There was no annual workshop in 2016 because of the work being done on developing the SAI/PAC and External Communication Toolkits.

The Strategic Planning Programme was initiated in partnership with the INTOSAI Development Initiative in 2007 that included the development of a **Strategic Planning Handbook** in 2009. AFROSAI-E took over the programme from 2010 and the Secretariat provides training and in-country support to those developing strategic plans or reviews plans that have been prepared and sent to them for input. Although the Handbook was last revised in 2010 (and is thus overdue for a revision), SAIs are also able to call the Secretariat to conduct strategic planning workshops and to assist with operational planning. Between, 2015 and 2017 AFROSAI-E provided technical support in three countries:

- Seychelles (2015), in partnership with the World Bank.
- Namibia (2017), paid for by the SAI out of its own funds.
- Lesotho (2017).

[57] With seven participants (five male and two female) from the SAIs of Ghana, Namibia, Zimbabwe, Uganda and Sierra Leone.

[58] With 23 participants (nine male and 14 female) from the SAIs of Botswana, Ghana, Kenya, Lesotho, Malawi, Namibia, Nigeria, Rwanda, Sierra Leone, South Africa, Sudan, Tanzania, Uganda and Zimbabwe.

The Secretariat also provided on-line assistance to Malawi (2016), Somalia (2017 in partnership with the INTOSAI Development Initiative), and Zambia (2017) to finalise their strategic plans.

As part of the process to revise the **Human Resources Handbook,** an Integrated Competency Dictionary was developed in 2017 and is used in all human resources training. It is also part of the toolkit used by human resources practitioners to compile (for example) job profiles, develop performance plans, conduct competency-based recruitment and skills assessment for training plans[59]. Components on **human resources** were also included in leadership training during the period under review and workshops were held on:

- Developing an Integrated Competency Framework for SAIs (2016) for participants from South Africa, Uganda, Sierra Leone, Tanzania, Kenya.
- Applying the Integrated Competency Framework in HR Practises (2017) for participants from Botswana, Tanzania, South Africa, Botswana, Kenya, Zambia.
- The Annual HR Workshop (2017) for participants from Botswana, Gambia, Kenya, Eritrea, Sierra Leone, Lesotho, South Africa, Uganda, Zimbabwe, Zambia and Namibia.

Given that few of the member SAIs have legal departments, **annual workshops on legal issues** have not been taking place, but a workshop is planned for August 2018. Training on legal issues is included in the MDP, but this will also be covered in more detail in the Independence Toolkit currently being finalised.

AFROSAI-E has thus performed well under Operational Intervention 3. Save for in the area of support to legal issues (which is now being addressed), Handbooks have been updated, SAIs have been provided with annual opportunities to exchange experiences on human resources management and communication, and legal various tools have been or are being developed to support SAIs to develop, implement and maintain policies, procedures and tools related to corporate services.

3.6.2 Operational Intervention 4: Executive Secretariat

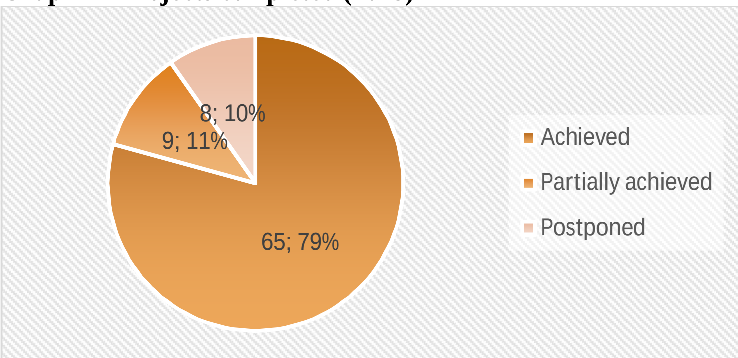
Outputs (Secretariat)
Annual workplans developed and implemented.
Effective governing board meeting with subcommittees arranged annually.
Useful annual Technical Updates and refresher workshops in English and Portuguese arranged.
Integrated annual report produced, with the financial statement audited and independent assurance reviews carried out.
Activity/SAI outcomes report based on ICBF self-assessment produced annually.
Assessment carried out at the secretariat and proposed improvements considered and measures implemented.
Corporate plan is monitored against the annual workplans.

[59] A comprehensive Human Resource Management Framework and Handbook has also been developed with real-life case studies explaining how to apply the Integrated Competency Framework and containing various tools related to corporate services. However, this was only finalised during 2018 and falls outside the period under review.

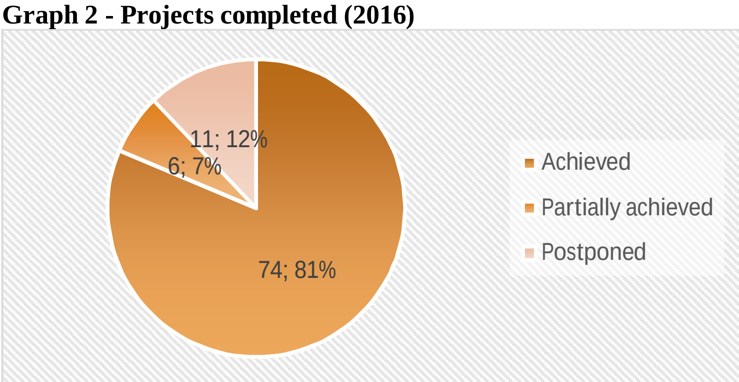
Annual workplans have been produced and are largely implemented each year: As illustrated in the three graphs that follow:

- 74 out of 82 projects (90%) were fully or partially achieved in 2015 with only eight postponed into the next year.
- 80 out 91 projects (88%) were fully or partially achieved in 2016, with 11 postponed.
- 117 out of 146 and (82%) were fully or partially achieved in 2017, with 29 postponed (although two new categories have been used for 2017: seven of the 29 falling under the category ‘performance target not achieved’ and 22 in the category ‘postponed / reprioritised outside control’.

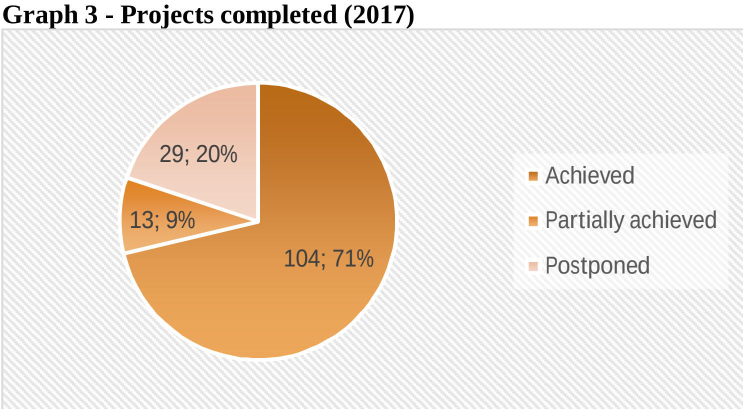
Graph 1 - Projects completed (2015)



Graph 2 - Projects completed (2016)



Graph 3 - Projects completed (2017)



Although it is difficult to compare apples with apples given the change in categories in 2017 for those projects that were postponed, it also appears that there was a level of overestimation when it comes to the number of projects in the 2017 workplan: 146

in the 2017 workplan compared to 82 in 2015 and 91 in 2016. Nevertheless, when the number of projects completed each year is compared, AFROSAI-E has performed very well: 117 projects achieved or partially achieved in 2017 compared to 74 in 2015 and 80 in 2016.

Annual **Governing Board meetings** have also been held in May each year, where the Auditors-General discuss and agree on strategic matters. The formal meeting is limited to around one day and the rest of the time (around two and a half days) are set aside to allow delegates to discuss high-level technical matters arising from the Corporate Plan.

Technical Updates have been held in November of each year, targeting technical managers from SAIs (although some Auditors-General also attend for their own benefit). The Technical Updates are followed by three, five-day **refresher workshops** on Regularity, Performance and IT audits, where detailed training is provided. The Technical Updates and refresher workshops were highly regarded by all of those consulted and the number of participants at both is reportedly steadily increasing.

Integrated Annual Reports and **ICBF self-assessment reports** have been prepared each year, although the evaluation team has not yet had sight of the 2017 versions. A **Culture Values Assessment** was conducted in 2017 to assess the office culture and find ways to maximise the engagement and performance of staff.

There is an annual planning meeting for the staff to agree the next year's events calendar, consider progress made on previous projects, and to refer back to ideas in the Corporate Plan. However, there is no formal process to monitor the Corporate Plan against annual workplans, which could be improved with the appointment of dedicated monitoring and evaluation staff dealt with in Chapter 7 below. Despite this, the Secretariat has performed admirably and most of the outputs listed in the Corporate Plan have been achieved.

3.7 MAIN FINDINGS

AFROSAI-E is clearly highly effective and, according to the available data, the Secretariat has achieved or is on track to achieve all of the outputs listed in the Corporate Plan, which in turn means AFROSAI-E is on track to meet the objectives in both the Corporate Plan and the Statute. Even though the planned increase in differentiation of both content and methods will no doubt increase effectiveness significantly, AFROSAI-E's overall capacity development approach is already regarded as very effective. All of the SAIs and many other stakeholders consulted regarded the training, manuals and tools developed and provided by AFROSAI-E extremely highly. One of the main contributors to this was reported to be the use of trainers drawn from other SAIs, which benefits both the trainers and the trainees who get to share experiences from working in similar contexts. Even more highly regarded by the SAIs consulted was on-site support visits to guide, advise and assist SAIs, quality assurance reviews, Technical Updates and refresher workshops. Here too, effectiveness is also greatly enhanced by using staff of SAIs during QARs and in providing hands on assistance to other countries. In addition, the Secretariat is available to assist any SAI, at any time, on any issue, and regularly receives requests from SAIs on a wide variety of issues including in-country training and customisation of manuals. In line with recommendations in the 2014 Evaluation Report calling for more hands-on, on-site support to be provided to SAIs, there has been a marked increase in these in 2017 in particular.

E-learning increases efficiency and is potentially far more cost effective than face-to-face training, but its effectiveness is limited in those countries that struggle with limited internet access and erratic electricity supply. Some of those consulted suggested too that while e-learning can supplement and enhance actual training, it should not be overly used to substitute for face-to-face training. A more formal approach to peer learning, which is increasingly recognised as an effective capacity building methodology, could also help to increase effectiveness. AFROSAI-E already provides numerous opportunities for members of SAIs from different countries to learn from each other and all of these opportunities were highly appreciated by the SAIs consulted[60].

The main issue raised by SAIs consulted during the evaluation was the issue that most training is centralised in Pretoria and those from further away or with less access to resources are usually able to send fewer staff for training. In some cases, such as Swaziland, staff have been able to attend very little training at all in the period under review given that they simply do not have funds to cover costs of transport and accommodation[61]. Although AFROSAI-E does sometimes cover these costs and a small amount is included in the annual budget, this is still insufficient to meet the need. Further, although some in-country donors are prepared to pay for SAIs to attend training provided by AFROSAI-E, this is not always possible given their procurement rules and/or whether the training being offered AFROSAI-E fits under their bilateral support.

When it comes to the degree to which the recommendations in the 2014 evaluation report have been complied with, the following is noted:

- AFROSAI-E has already changed its strategy and focus to address the needs of SAIs for more hands-on support on implementation of tools/
- The recommendation that Cooperating Partners increase their level of support is outside of AFROSAI-E's control

[60] Examples include during training and after training where many participants establish WhatsApp groups to share experiences, Governing Board meetings, Technical Updates and refresher workshops, and during QARs and in-country support missions where both the SAI receiving the mission and the members of other SAIs taking part in the missions learn considerably from each other.

[61] In Swaziland's case, the Auditor-General is essentially a government department and government has decided that no employees may attend training that is not 100% funded.

4 Efficiency

Questions from ToR (and added in the inception report) dealt with in this section
How cost-efficient is AFROSAI-E, both as an organisation and as an implementer of specific activities?
Have there been any delays in the flow of funds from Cooperating Partners? Why, what impact did it have on the ability to implement activities, and what was done to address this?
How efficiently are activities implemented generally – what causes delays, what has been done to address them, how effective have these been, and what lessons have been learned?

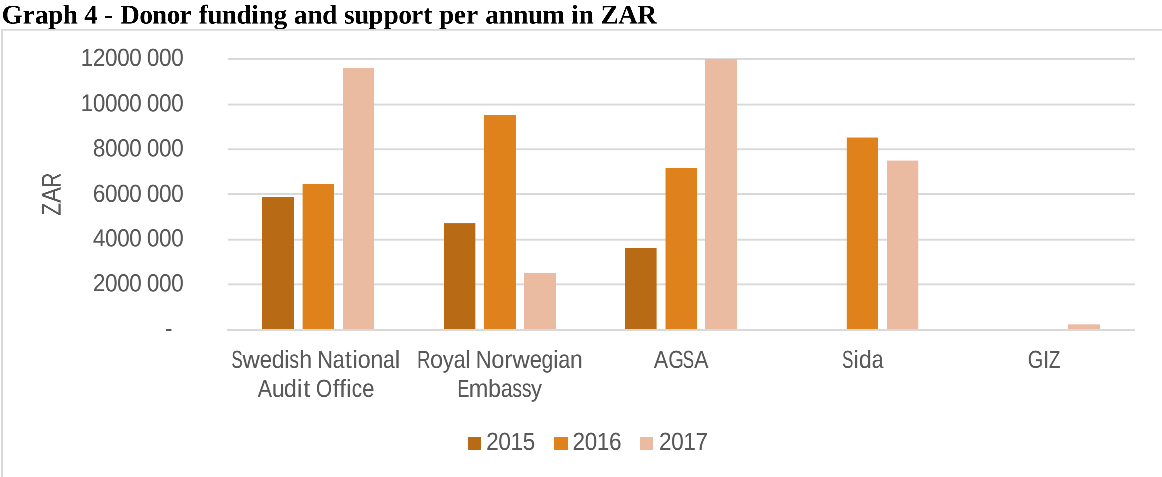
4.1 INTRODUCTION

'Efficiency' is a measure of whether the activities, outputs and results of the programme have been achieved in a cost-efficient way. It also measures whether activities were achieved on time, the causes of any delays, and what impact they may have had on the ability of AFROSAI-E to achieve the results set out in the Corporate Plan. To assess its efficiency, this chapter focuses on levels of income and expenditure over the period 2015-2017; whether there have been any delays in funding from Cooperating Partners and the impact such delays might have had; and the evaluation team's main findings when it comes to how cost-efficient AFROSAI-E at a more general level.

4.2 INCOME AND EXPENDITURE

AFROSAI's main source of income is donor funding, which has increased from ZAR 14.2M in 2015 to ZAR 31.6M in 2016 and ZAR 33.8M in 2017, although the increase is linked in part to the 2015 delay in Sida funding dealt with below. The number of Cooperating Partners supporting AFROSAI-E has remained relatively constant over the period – as illustrated in the graph below (noting that Sida was still a Cooperating Partner for 2015 although no Sida funds were released that year):

Graph 4 - Donor funding and support per annum in ZAR



Cooperating Partners also provide seconded staff and technical assistance and membership fees are collected that contribute around ZAR 2M per annum. As illustrated in Table 3, the total income and expenditure has increased each year, indicating efficiency and that AFROSAI-E is capable of absorbing an increase in funding should it be available.

Table 3 – Income vs. Expenditure: 2015-2017 (in ZAR)

Year	Total income (actual)	Total expenditure (actual)	Net income
2015	16 127 416	14 983 397	1 144 019
2016	34 263 114	28 814 792	5 448 322
2017	37 015 490	38 885 614	(1 870 123)

The reason for the significant net income in 2016 is two-fold: there was a significant increase in donor support compared to the previous year from Sida (which did not contribute in 2015) and the Royal Norwegian Embassy, whose funding increased by around ZAR 4 million[62]. Save for 2016 where the rate of under expenditure was affected by these increases, AFROSAI-E performs well when it comes to utilising the funds at their disposal, which again indicates a high level of absorption capacity – Table 4.

Table 4 – Under/over expenditure: 2015-2017 in ZAR

Year	Total expenditure (planned)	Total expenditure (actual)	Over/under expenditure	Over/under expenditure (as a %)[63]
2015	14 577 131	14 983 397	406 266	2.79%
2016	27 025 000	24 814 792	(2 210 208)	(8.18%)
2017	39 266 000	38 885 614	(380 386)	(0.97%)

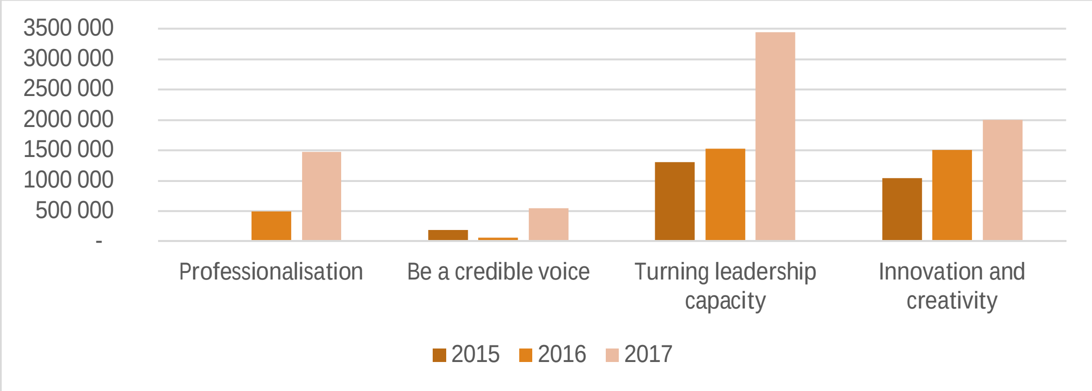
Most of the funds are used to support Strategic Imperative 3 (turning leadership into capacity), Operational Intervention 1 (regularity auditing) and Operational Area 2 (performance auditing), as illustrated in Graphs 5 and 6 below[64]:

[62] The Royal Norwegian Embassy's contributions increased because of the timing of payments related to the renewal of the agreement with AFROSAI-E, which meant that payments were made under both the previous and new agreements.

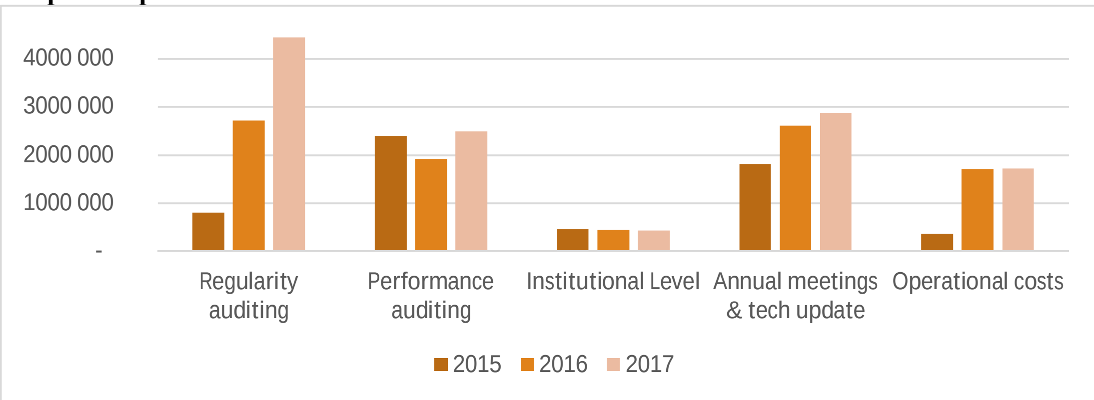
[63] Funds not expended in each year are rolled over into the next financial year.

[64] Fluctuations each year are the result of numerous aspects and cannot all be dealt with: for example, expenditure in the area of professionalisation was delayed until the Senior Manager was appointed whereas some years included more activities under a particular Strategic Imperative than other years

Graph 5 - Strategic imperatives in ZAR



Graph 6 - Operational interventions in ZAR



AFROSAI-E's staff has grown over the years, mainly at the technical level, which has helped to make it more efficient and more effective despite the increase in activities each year:

- 16 staff members in 2015: CEO and Executive Officer, eight technical staff, and six support staff (including the Personal Assistant to the CEO).
- In 2016, the total grew to 18: CEO and Executive Officer; 12 technical staff, and four support staff.
- There were 20 staff members in 2017: CEO and Executive Officer; 13 technical staff, and five support staff.

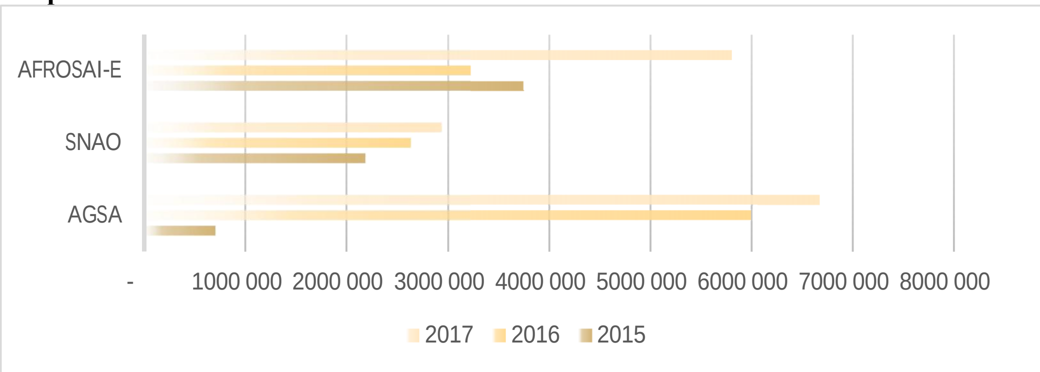
Staff costs constitute a significant portion of the budget and have grown considerably over the years as the level of staffing increased:

- ZAR 6.6M in 2015 (44% of the total expenditure of ZAR 15M).
- ZAR 11.9M in 2016 (or 48% of the total expenditure of ZAR 25M).
- ZAR 15.4M in 2017 (or 39% of the total expenditure of ZAR 39M)[65].

[65] In addition to an increase in staff levels, the increase in staff costs from 2016 to 2017 was also partly attributable to the three-month handover period from the previous CEO to the new CEO. The current CEO works 100% of her time at AFROSAI-E as opposed to the previous CEO who was only contracted for 60% of his time.

However, since a number of staff are seconded and paid for by the Swedish National Audit Office (who also provide financial support) and Auditor-General South Africa (which also covers all operating costs such as office rental), the actual staff costs for AFROSAI-E are comparatively low: ZAR 3.8M in 2015; ZAR 3.2M in 2016; and ZAR 5.8M in 2017.

Graph 7 - Remuneration of staff in ZAR



And, crucially, staff are engaged in all aspects of capacity development and so the bulk of the core support provided by Cooperating Partners such as Sida and Royal Norwegian Embassy is actually spent on project activities.

4.3 DELAYS AND IMPACT ON ACTIVITIES

The only delay in the release of funds occurred in 2015 when the process of finalising a new agreement with Sida took longer than expected and led to Sida funds not being released that year. The delay was attributable to delays in finalising the decision process for a new phase of Swedish support to AFROSAI-E which at that time was managed by the Swedish Embassy in Nairobi.[66] While the impact was mitigated to some extent by a rollover of funds from the previous year, Sida provides a significant level of funding to AFROSAI-E (around 20-25% of the annual budget), and 28 projects were reportedly affected (although progress was still made in many of these)[67]. There have been no further delays in funding from any of the Cooperating Partners and no recommendation is made in this regard.

4.4 MAIN FINDINGS

AFROSAI-E is very efficient given the context in which it operates and the level of support it provides. Its main focus is on building the capacity of organisations and staff and by so doing, it provides assistance to SAIs that they would either have to pay for or employ staff to provide. All of those consulted agreed that training, events

[66] Moreover, from August 2016, the management of all Swedish regional development cooperation was taken over by the Swedish Embassy in Addis Ababa.
[67] 2015 Annual Report, page 17.

and in-country support are implemented efficiently. The AFROSAI-E Regulations (2013) are designed to ensure activities are conducted in the most cost-efficient manner[68], and all of these rules are complied with. Cost-efficiency is also greatly enhanced by members' sharing of costs, with those attending training paying for their own transport and accommodation and those requesting on-site support contributing to the associated costs. Greater cost-efficiency was also reported to have been achieved as a result of the move to new offices with a high-tech training venue in 2016, which has significantly reduced the costs of hiring training venues for regional workshops. And the increasing reliance on e-learning helps to increase efficiency, although its effectiveness is currently limited in those countries with limited internet access or electricity. As a result, AFROSAI-E is assessed to be generally using the most cost-efficient approaches when it comes to how it conducts its business.

The main concern raised during consultations is that too much of the training takes place in Pretoria, which impacts on both efficiency and effectiveness. South Africa is very far away from some member countries and transport is difficult, time consuming and expensive. Many SAIs therefore argued for more sub-regional training than is currently provided and/or for AFROSAI-E to establish sub-regional offices in East and West Africa. This would increase efficiency by reducing the amount of time and money required for people to attend training in Pretoria and would allow those stationed at sub-regional offices to provide more efficient and effective hands-on technical assistance[69]. And since at least some of the SAIs consulted would be willing to host the sub-regional offices, this would potentially be less expensive than setting up independent offices and would also help to increase ownership. A recommendation has thus been included in this report for a cost-benefit analysis to be conducted to determine whether it would make sense to open sub-regional offices. In the meantime, AFROSAI-E should continue to build its pool of trainers and technical assistants within SAIs and SAIs should themselves dedicate staff to providing training and technical advice in the sub-regions, which would increase efficiency, effectiveness, sustainability and ownership. Should it prove cost-effective to establish sub-regional offices in future, this pool of resources could be linked to these offices once established.

A concern was also raised as to the costs of leadership training and whether this training provides value for money given that some of those trained are not senior enough to be able to influence decisions within their SAI, especially where decision-making is centred in the Auditors-General and their Deputies[70]. Since the current evaluation is not a value for money evaluation, it has not been possible to analyse this in any detail,

[68] See for example Regulation 16 which deals with transport arrangements and states inter alia that all transport arrangements shall be done in the most direct, practical and economic route and mode of transport possible and that, as far as possible, bookings shall be done directly with airlines rather than through travel agents.

[69] Not all SAIs agreed with this assessment – for example, Eritrea argued that the Pretoria office has highly qualified staff and it would take a while to build such capacities in a sub-regional office.

[70] Some might also question whether it is appropriate for core funding to be used to top up the support from the Swedish National Audit Office that does not cover all of the costs involved. The question is valid to some extent, but it is not uncommon for core funding to be used to provide at least some additional funding to cover gaps in project funding – at minimum, core funding is used to cover the salaries of those working on specific projects and to provide the training venue.

but it is accepted that AFROSAI-E focus on development and capacity building and that those attending leadership training, while they may not in some cases be able to immediately effect changes once trained, may well occupy more senior positions in future where they will be able to drive changes within the SAI.

5 Impact (outcomes)

Questions from ToR (as revised in inception report) dealt with in this section
To what extent have various AFROSAI-E interventions achieved the outcomes in the Corporate Plan and annual workplans? Are there examples of higher-level **impact** in any of the 26 countries?
To what extent might greater links with civil society and/or the media increase accountability, transparency and impact of the support provided by AFROSAI-E and how could civil society and/or the media be included in AFROSAI-E activities towards these ends?
Have the recommendations related to impact from the 2014 evaluation been complied with, and to what extent have they contributed to increasing the ability of AFROSAI-E to measure outcomes and impact?

5.1 INTRODUCTION

The OECD defines impact as ‘the positive and negative changes produced by a development intervention, directly or indirectly, intended or unintended. This involves the main impacts and effects resulting from the activity on the local social, economic, environmental and other development indicators’[71]. This definition conflates outcomes (short-term changes directly affecting those targeted by a programme) with impact (longer-term changes that affect society as a whole – such as a reduction of poverty), both of which are dealt with in this chapter. At the outcome level, few of the indicators are quantified, many are measured according to the results of the ICBF self-assessment, which is open to questions of reliability, and some are not really monitored at all. Even so, there is evidence that AFROSAI-E is well on its way to achieving the outcomes and results in the Corporate Plan, and that it is making a real difference in building the capacity and increasing the effectiveness of SAIs – all of which is dealt with in this chapter. Before beginning though, it is important to note that AFROSAI-E’s ultimate vision is for members to eventually take ownership for their own development and training, with the Secretariat acting as a back office for research and innovation. This approach is reflected in the Corporate Plan, which sets out activities and outputs for the Secretariat, but which also makes SAIs responsible for achieving the outcomes in the Corporate Plan by implementing the training and tools that have been developed.

[71] www.oecd.org/dac/evaluation/daccriteriaforevaluatingdevelopmentassistance.htm

5.2 OUTCOMES BY STRATEGIC IMPERATIVE AND OPERATIONAL INTERVENTION

5.2.1 Strategic Imperative 1: Professionalising Public-Sector Auditing and Accounting

Outcome: To establish a regional professional framework, aligned with international practices that provides for the recognising and accreditation of public sector auditing and accounting.
Activities and results (SAI level)
SAIs actively participated in implementing the Professionalisation Strategy via the interim oversight board.
SAIs secured sustainable funding from governments, donors and other local structures for interventions aligned with the Professionalisation Strategy.
Agreements signed with in-country professional bodies recognising public sector audit, (with different audit disciplines), as a profession and stimulate the inclusion of SAI staff as members.

SAIs have been actively participating in the implementation of the Professionalisation Strategy via the interim oversight board. However, given that the Professionalisation Strategy is not yet finalised, SAIs have yet to begin implementation or to secure funding for implementation, agreements with in-country professional bodies have yet to be signed, and the outcome in the Corporate Plan for this Strategic Imperative has yet to be realised. In reality though, the strategy is a long-term one and professionalisation is one of the areas where many years will be required before the fruits are seen.

On the other hand, although it is not listed as an outcome or result for SAIs in the Corporate Plan, the plan includes the following ‘output’ for the Secretariat: ‘Alignment with international practices secured’. In this regard, it must be said that numerous SAIs reported that AFROSAI-E plays a critical role in interpreting and adapting international standards and practices, which makes them confident that if they follow the approaches set out by AFROSAI-E, they will be complying with everything INTOSAI requires.

As a result, while progress towards the outcomes listed in the Corporate Plan is increasing and the current evaluation is taking place midway through the Corporate Plan period, the outcome listed for Strategic Imperative is not yet achieved

5.2.2 Strategic Imperative 2: Being a credible voice for beneficial change

Sub-Group 1: Communicating effectively with stakeholders
Outcomes: • For SAI’s to drive change by reporting, broadly disseminating and following up useful and practical audit findings and recommendations. • For SAIs to promote increased transparency and accountability in governments through the auditing of open government data and performance.
Activities and results (SAI level)
SAIs report annually, on matters of public interest, convincing and useful findings and recommendations.
Reports of SAIs are publicly available through different channels, including media and social media.
SAIs emphasises the importance of open government data in annual reports and, where appropriate carries out audits covering the provision, access and quality of open government data.

SAIs audit reporting of performance information when audited entities are required to report such information.
Sub-Group 2: Lead by example
Outcomes: • For SAIs to lead by example by reporting in accordance with integrated reporting standards. • For ethical and professional values to be incorporated in SAI management practices.
Activities and results (SAI level)
Management of SAIs publish an integrated report annually.
Ethical and professional values are embedded in the SAI management and audit procedures. SAIs assessed the integrity internally using tools such as INTOSAINT.

Sub-group 1

SAIs' reporting is primarily self-assessed under the ICBF, where results show that:

- In 2015, 56% reported to be at level 3 (established level) or above when it comes to submission of reports to the Executive or Parliament within six months following the end of the financial year[72]. 44% of the SAIs scored 2 (developing level) and below.
- In 2016, 68% tabled their annual audit reports in Parliament within eight months of year end (16% within two months; 4% within four months; and 48% within eight months).

The change in how this issue was included in the ICBF in 2015 and 2016 makes comparison difficult, but the results do suggest some improvement that in turn was backed up by those SAIs consulted during the evaluation. The question of whether or not matters of public interest, convincing and useful findings and recommendations are included in SAIs' reports, whether they are publicly available through different channels, including media and social media, or whether they emphasise the importance of open government data in annual reports is monitored by the ICBF process. According to the available ICBF reports and discussions with the Senior Manager responsible for the ICBF process, almost SAIs (18 out of 26) produced some form of publicly available annual report in each of the years under review. Of those that did not, they usually only do internal reporting, presenting their reports to the Executive without publishing them. Those who prepare reports for external publication are making their reports publicly available through different channels, including media and social media with more than 50% making their reports available through their websites and the media, and a growing number using social media. The extent to which SAIs include matters of public interest and open government data is included in annual reports depends on the environment in which they are working and their legislative framework[73].

[72] According to the Public Expenditure and Financial Accountability indicator number 26, level C, twelve months is the limit for audit reports to be submitted to the legislature.

[73] For example, according to the Senior Manager responsible for the ICBF, some legal frameworks do not allow the publication of information relating to national security.

Communication with Parliament and Public Accounts Committees was also widely reported to have improved during consultations. Of course, it is hard to allocate sole responsibility for these improvements to any one organisation, but the fact that AFROSAI-E specifically focuses on this is no doubt a factor in these improvements. On the other hand, very few African countries have adopted performance indicators and so results are limited when it comes to the degree to which SAIs 'audit reporting of performance information when audited entities are required to report such information'[74].

Sub-group 2

According to the results of the 2015 ICBF:

- In 2015, 96% of SAIs were at Level 3 and above when it comes to having a code of ethics aligned with ISSAI 30, but only 28% were at Level 3 or above when it comes to assessing vulnerability and resilience to integrity violations through the use of the INTOSAINT or a similar tool.
- In 2016, the percentage of SAIs reporting that they have a code of ethics dropped to 88% at Level 3, but the report makes no reference to how many had used the INTOSAINT or similar tools.

Note
It is hard to read too much into changes in results across the two ICBF reports here or in other places in this chapter. Various reasons were reported for this, including that the questionnaire has changed a bit over time and, with support from the Secretariat, SAIs have developed a better understanding of how to complete the questionnaire and the value of reporting more accurately.

Based on the above, AFROSAI-E is making significant progress in achieving the outcomes in both Sub-groups falling under Strategic Imperative 2, at least when it comes to the outcomes at the SAI level. But while the available evidence suggests that the outcomes listed for Sub-group 1 are being achieved[75], measuring the degree to which AFROSAI-E is contributing to the outcomes for Sub-Group 1 (SAIs driving change and promoting increased transparency and accountability in governments) is difficult to determine without a detailed assessment of the extent to which these have improved in each of the 26 countries, which is beyond the scope of the current evaluation.

[74] The following SAIs have only recently begun to include performance information using the compliance audit methodology, but none of the audits have been completed as yet: Botswana, Namibia, Zimbabwe and Zambia.

[75] SAIs to lead by example by reporting in accordance with integrated reporting standards; and ethical and professional values to be incorporated in SAI management practices.

5.2.3 Strategic Imperative 3: Turning leadership from capacity into capability

Outcome: For SAIs to have leaders and managers with strategic and interpersonal skills and institutionalised leadership and MDP programmes leading to a visible increase in performance.
Activities and results (SAI level)
Leaders of SAIs transfer the lessons learned into the organisation that results into visible changed behaviour.
SAIs continuously developed management by improving management systems and processes. A majority of SAIs introduce their own MDP programme.

Although it is not consistently monitored, all of the SAIs consulted were asked whether or not those attending training share what they have learned with their colleagues. Almost all of them confirmed that this takes place. Some SAIs specifically require those who have been trained to share their learning with others on their return through formal workshops (as is the case in Ghana and Namibia); some are required to prepare written reports to the head of the SAI; and in many cases, those trained are senior staff who transfer what they have learned via guidance and assistance to those falling below them.

The number of SAIs that have introduced their own MDPs is monitored under the ICBF, which has shown an increase in this area over the years. Based on the ICBF responses between 2013-2017, Rwanda, Uganda, Zimbabwe, Tanzania and Ghana have developed or are in the process of developing separate MDPs with AFROSAI-E support[76], which means that the majority of SAIs have yet to do so. Nonetheless, the considerable support to management training has no doubt contributed to ensuring that SAIs have leaders and managers with strategic and interpersonal skills and institutionalised leadership that in turn contributes to increased performance.

5.2.4 Strategic Imperative 4: Driving innovation and creativity

Sub-group 1: Application of modern IT **Outcome:** To ensure the use of innovative IT concepts and methodologies by SAIs, such as audit software and E-learning.
Activities and results (SAI level)
SAIs have carried out IT need assessments, developed and implemented IT strategies.
SAIs have improved their use of IT tools in auditing and the compliance with IT controls.
SAIs use audit software to support their audits and training needs.
SAIs made use of innovative IT tools in auditing.
Sub-group 2: Global developments **Outcome:** For SAIs to consider international developments in developing their corporate strategies.
Activities and results (SAI level)
SAIs consider national, regional and international developments to be included as audit focus areas in annual audit plans.
All SAIs report annually according through the ICBF self-assessment.
Sub-group 3: Audit innovation - Part A. Regularity auditing **Outcome:** For SAIs to consider topic- or sector-specific conditions and incorporates new or specific audit methodologies when appropriate.
Activities and results (SAI level)

[76] South Africa developed their own without AFROSAI-E's assistance.

SAIs considered materials and training provided and when assessed appropriate incorporated it in their audit methodologies and audit plans and annual report.
Sub-group 3: Audit innovation - Part B. Performance auditing **Outcome:** For SAIs to consider topic- or sector-specific conditions and incorporates new or specific audit methodologies when appropriate.
Activities and results (SAI level)
SAIs considered materials and training provided and when assessed appropriate, incorporated it in their audit methodologies and audit plans.

With regard to Sub-group 1, Liberia, Rwanda, Zimbabwe and Sudan have conducted IT self-assessments using the AFROSAI-E tool, and assistance was provided to Nigeria and Botswana during 2017 to begin the process. Rwanda and Zimbabwe have also developed specific IT strategies. When it comes to whether or not SAIs use audit software to support their audits and training needs, SAIs are increasingly making use of Excel for data analytics, a current project for audit flow enhancement will be rolled out during 2018, and the Secretariat has developed a database of IT tools, including those available for free, that is being shared with IT Audit departments in SAIs. A supplier to produce specific, affordable software to meet their needs is also in the process of being contracted: the proof of concept was finalised and a supplier selected in 2017, with development to take place during 2018.

When it comes to Sub-groups 2 and 3, there is ample evidence from reports and consultations to show that:

- AFROSAI-E support is widely regarded as the most significant contributor to SAIs considering national, regional and international developments in their audit focus areas and annual audit plans.
- Almost all SAIs report annually according through the ICBF self-assessment, with 25 having done so during the 2015 and 2017 processes, and 24 during the 2016 process.
- SAIs have considered materials and training provided on regularity and performance auditing and incorporated these in their audit methodologies and audit plans and reports. All of the tools, training and assistance with customisation provided by AFROSAI-E have contributed significantly in this regard.

5.2.5 Operational Intervention 1: Technical capacity building – regularity auditing, and Operational Intervention 2: Technical capacity building – performance auditing

There are no outcomes listed for any of the Operational Interventions, although they do contain activities and results (SAI level). The activities and results for Operational Interventions 1 and 2 are identical:

Activities and results (SAI level)
SAIs have contributed to continuous improvements of AFROSAI-E guidance materials.
SAIs have incorporated updates in SAI-specific guidance (such as the SAIs manual) SAIs have modernised their audit methodology and trained managers and staff, ensuring an efficient and effective audit process all the way up to issuance of reports.
SAIs developed and implemented action plans to improve on quality control deficiencies.

As detailed throughout this report, SAIs contribute extensively to improvements of all AFROSAI-E guidance materials, incorporate updates, have modified their methodologies, and (with AFROSAI-E assistance) have trained managers and staff. Although the efficiency and effectiveness of the audit processes is not specifically monitored, SAIs are generally improving in these areas based on ICBF reports. The number of SAIs that have developed and implemented action plans to improve on quality control deficiencies is monitored through the ICBF. According to the Senior Manager responsible for this, all of the SAIs had implemented such plans during the period under review, although the quality of these differs from one SAI to the next. The Secretariat is continuing to assist them to improve the both the process and content of the plans they produce and implement.

5.2.6 Operational Intervention 3: Institutional level

Activities and results (SAI level)
SAIs have contributed to continuous improvements of AFROSAI-E guidance materials.
SAIs participated in the development of tools and implemented it internally.
SAIs have further improved human resources management, communication and the understanding and practices related to legal issues.

SAIs have contributed to the improvement and development of AFROSAI-E materials and tools related to human resources, communication and others. Improvements in communication (dealt with under Section 5.2.2 above) and human resource management are specifically monitored under Domains 3 and 5 of the ICBF. According to the 2016 ICBF report:

- Human Resources dropped slightly from 2.62 in 2015 to 2.52 in 2016.
- Communication and Stakeholder Management dropped from 2.55 in 2015 to 2.45 in 2016.

The drop in average percentage score is marginal and given that there are various reasons for changes between the two reports, not too much can be read into this. Although plans to engage with legal officers have still to come to fruition, legal issues are included in various training, manuals and guides and progress has also been made in understanding of practices related to legal issues.

5.2.7 Operational Intervention 4: Executive Secretariat

Activities and results (SAI level)
Active participation from SAIs in contributing to materials, actively participate in meetings and use provided opportunities. Annual integrated reports published.

SAIs actively contribute to materials, participate in meetings and use almost all opportunities provided by AFROSAI-E. All SAIs prepare annual reports, although not all of these are publicly available for various reasons (as dealt with in Section 5.2.2 above). According to those responsible for the ICBG the number of SAIs submitting **integrated** annual reports varies[77].

5.3 HIGHER LEVEL IMPACT

Chapter 3 of the Corporate Plan is entitled ‘Relevance and Impact of the Plan’. It is a narrative chapter that covers both higher-level impact (poverty reduction, fight against corruption, and increased human rights, democracy and good governance),

[77] Integrated annual reports differ from the traditional form of reporting and cover not only the SAIs audit findings, but also an inward-looking assessment of the SAI’s own performance.

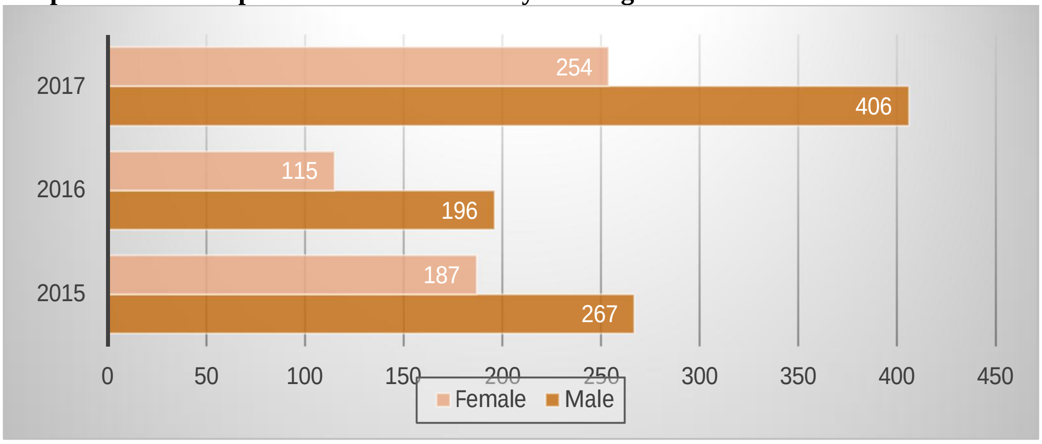
and outcomes (increased capacity of human resources, gender equity, regional integration, protection of the environment).

As dealt with in the section on limitations above (Section 1.4), when it comes to the **impact** level in Chapter 3 of the Corporate Plan, relevant international indices such as Transparency International's Corruption Perception Index and the Mo Ibrahim Index of African Governance are so broadly framed and dependent on so many factors that it would never be possible to ascribe any responsibility for either increases or decreases in performance. Further, measuring the degree to which such changes have occurred would require a detailed assessment of both the countries and the SAIs, which is not possible in an evaluation of this nature that is focused on performance of AFROSAI-E rather than the performance of individual SAIs. And even where changes are noted – both positive or negative – such changes are driven by a wealth of factors, most (if not all) beyond the power of SAIs to influence. As a result, very little can be said in this regard.

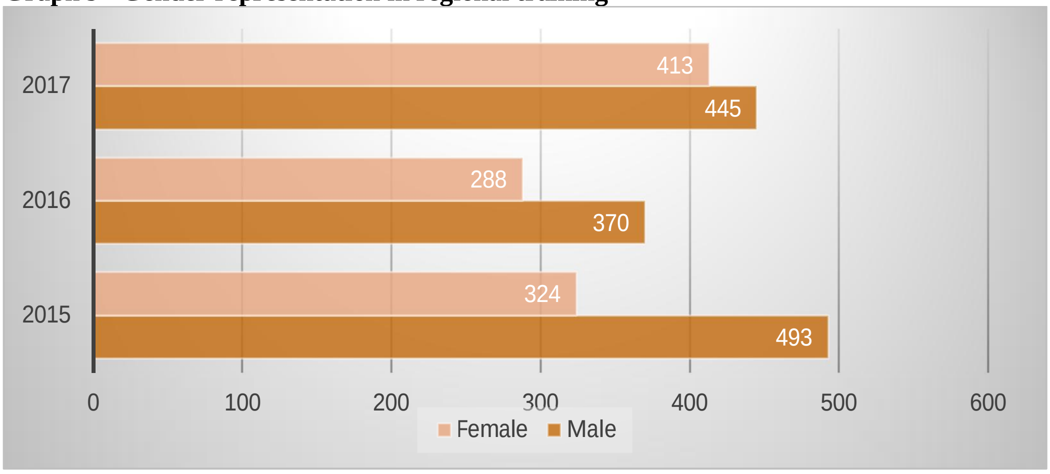
In addition to the specific **outcomes** dealt with in Section 5.2 above, AFROSAI-E is clearly increasing the capacity of member SAIs' human resources, contributing to increased regional integration and contributing to protection of the environment through support to environmental auditing. The Secretariat has a high degree of **gender equity**: of the current staff contingent of 19, 12 are women, of whom nine are senior or programme staff. AFROSAI-E also tracks and reports on gender representation in activities, including Governing Board meetings, Technical Updates, on-site visits and training. Despite the fact that the sector in Africa remains largely dominated by men, the majority of senior staff with SAIs are male, and AFROSAI-E has no control over who is selected by the relevant SAI to attend training, subtle efforts are made to encourage SAIs to send as many women as possible and the statistics in this regard are admirable given the context, as illustrated by Graphs 8 and 9 below[78].

[78] Gender representation in specific training activities has been included where possible in the text and footnotes in this report. However, it is not always possible to do so since the data is still relatively 'raw' and require more time to analyse than the deadline for the report allows; activities are not consistently named across the data sheets provided (requiring considerable cross-referencing to link activities to gender disaggregated data); some data includes the facilitators as well as the participants in training activities; and in some cases, names are entered more than once for the same activity.

Graph 8 - Gender representation in in-country training



Graph 9 - Gender representation in regional training



5.4 CIVIL SOCIETY AND THE MEDIA

The evaluation team was specifically requested to consider whether more could or should be done to increase the role of civil society and the media to increase transparency and accountability. Sida provides support to civil society in many of the member countries, and greater synergy could be created were they to be more included: both when it comes to providing information to SAIs, and SAIs sharing and explaining results, findings and recommendations of audits with civil society and the media.

There is generally agreement amongst the SAIs consulted that the media and civil society have an important role to play in enhancing transparency and accountability. AFROSAI-E recognises this too and includes support to communicating with the media and civil society through technical assistance and the toolkit currently being finalised. Good examples of relationships with the media were found in numerous countries covered during the evaluation, but some of those consulted raised concerns that the media in their countries are not independent and, although reports are publicly available, they do not specifically share reports with them. With civil society, there is some support for the idea that there should be more involvement of civil society, even if it only amounts to inviting them to presentations for the media and others when audit reports are published. But other than Ghana and Zambia where the SAIs already have strategies in place to engage with civil society, all of those consulted expressed some concern in this regard, noting the differing levels of independence of civil society organisations and their relationships with government across the member countries. While AFROSAI-E should continue to encourage SAIs to engage with civil society to increase accountability, the degree to which SAIs interact with them should be left to individual SAIs to determine.

6 Sustainability

Questions from ToR (as revised in inception report) dealt with in this section
To what extent are the benefits of the programme sustainable?
What can be said about the analysis and the recommended measures contained in the organisation's Sustainability Plan as related to the main challenges to be met within this field?
What would a termination of the current Sida support imply for the organisation and how could the impact be remedied?
In case no continuation (or only a short-term continuation) of the Sida-funded support will be decided, what would constitute the main components of an exit strategy?

6.1 INTRODUCTION

The OECD defines sustainability as an assessment of whether the benefits of an activity are likely to continue after donor funding has been withdrawn. Determining sustainability thus includes two broad questions – the level of financial sustainability and whether there are benefits that might continue to bear fruit even if AFROSAI-E were to cease operations.

6.2 FINANCIAL SUSTAINABILITY

Both Sida and Royal Norwegian Embassy provide core funding, while Auditor-General South Africa contributes a significant amount to cover operational costs in addition to providing seconded staff. Core funding improves sustainability but also increases predictability, certainty and flexibility. AFROSAI-E also increases sustainability by charging membership fees and requiring SAIs to cover all or most of the costs of transport and accommodation for training and on-site visits – although membership fees make up a relatively small percentage of the actual income each year and neither the Secretariat nor any of the SAIs consulted would be in favour of increasing fees. AFROSAI-E has developed a very good reputation, is a trusted partner, and has been operating for a long period of time, all of which create the potential for it to continue to receive funding from those currently supporting it and to attract new donors in future. Numerous Cooperating Partners support the SAIs in member countries directly or public finance management more generally[79], which suggests that AFROSAI-E should be able to increase its funding base by specifically targeting these in future.

[79] In the countries covered by the evaluation, the following were identified: European Union, Danish International Development Agency, GIZ, United States Agency for International Development, World Bank, Norway, Sida, IrishAid and the United Nations Development Programme.

At the request of Sida, a 'Sustainability Plan' was developed in 2017[80]. However, the 'plan' focuses primarily on organisational rather than financial sustainability and contains reasoning, reflections and analysis rather than setting out an actual plan. The plan itself is yet to be elaborated, which Sida has officially communicated to AFROSAI-E (and which AFROSAI-E has accepted), and this should be prioritised, especially since it will feed into any exit strategy should Sida funding be reduced or stopped (as further elaborated in Section 6.4 below). And while the current document recommends an increased focus on securing additional funds and assisting members to raise funds, little has been done as yet to implement the recommendations in this regard. Instead, AFROSAI-E has remained reliant on the same Cooperating Partners over time. There is no fundraising or resource mobilisation strategy in place and while fundraising is a responsibility of the CEO in terms of the Statute, she has very little time to dedicate to it and no one to assist her in this regard.

On a positive note, the long-term vision of AFROSAI-E is for the Secretariat to eventually operate as a back-office while SAIs take more responsibility and ownership for developing the capacity of their own staff. In line with this approach, member SAIs would be responsible for ensuring that staff receive basic training in-house, while the Secretariat would ensure there is a cadre of well-trained experts in the region to provide support and training where required, and would increasingly focus on programmes to ensure the impactful implementation of guidelines and methodologies, continuous strengthening of SAI methodologies through research and development, and re-capacitating where necessary. Once achieved, such an approach will also require a smaller Secretariat, decrease reliance on donor-funding and increase sustainability in future. But even were it to raise additional funds or reduce its reliance on donor-funding over time, it is very much of the nature of organisations like AFROSAI-E that they will always be reliant on donor funding and will never become totally financially self-sufficient or self-sustaining[81].

6.3 SUSTAINABILITY OF BENEFITS

A far better measure of sustainability for an organisation like AFROSAI-E is whether the benefits created by the organisation are sustainable over time. When measured this way, AFROSAI-E has performed and continues to perform admirably. As indicated in Chapters 3 and 5 of this report, AFROSAI-E has provided considerable support to building the organisational capacity of member SAIs through the development of systems and methodologies, all of which will continue to be used even if AFROSAI-E were no longer around. And significant numbers of personnel have been trained who will remain in place even were AFROSAI-E to close its doors immediately. Training programmes, manuals, guides and other materials have been developed and produced that will also continue to provide guidance and training opportunities were AFROSAI-E to cease to exist. However, the degree to which these benefits

[80] *Sustainability Plan 2018-2022.* The development of the Plan was a requirement under the current agreement with Sida.

[81] The only regional organisation to have achieved financial sustainability is reportedly EUROSAI, which is able to charge significantly higher fees than AFROSAI-E.

remain would obviously decrease if AFROSAI-E were no longer there to assist member SAIs.

6.4 IMPACT IF SIDA FUNDING WERE TO BE TERMINATED

The terms of reference for the evaluation require the evaluation team to consider whether Sida should continue to support AFROSAI-E and, should it be recommended that there be no continuation or only a short-term continuation of support, to identify the main elements for an exit strategy.

Firstly, it is not recommended that Sida discontinue or reduce the level of support provided. Sida is the third largest contributor of financial assistance to AFROSAI-E and the impact of a termination or reduction of funding would have a very negative impact on the organisation and thus the member SAIs as well (as evidenced by the impact of the delay in Sida funding in 2015). Although the impact might be mitigated with a renewed focus on resource mobilisation within AFROSAI-E, as long as Sweden prioritises public finance management, anti-corruption, transparency and accountability in Africa, it makes a great deal of sense for Sida to continue to fund AFROSAI-E. The only other way for Sida to address these issues would be with bilateral programmes and projects, which would rarely achieve the same broad impact and effectiveness that funding AFROSAI-E provides.

Nonetheless, if Sida does intend to reduce or stop funding AFROSAI-E in future, AFROSAI-E and Sida should consider the following as part of an exit strategy:

- As requested by Sida, the current ‘Sustainability Plan’ should be further developed into an actual plan, which should focus specifically on how to mitigate the impact of any reduction in funding from Sida (and any other Cooperating Partners that might be considering reducing funding in future).
- To minimise the risk to AFROSAI-E, an exit strategy should consider a new agreement for the period of the next Corporate Plan that would see funding gradually reduced over the period of the plan. Similar levels of funding to that already provided should be included for year one, decreasing by 20% per annum to a level of 20% of the current support in year five.
- The Secretariat should be strengthened with a staff member specifically appointed to focus on fundraising to begin to identify other Cooperating Partners that might be willing to support AFROSAI-E and to submit proposals to these as soon as possible to fill any gaps that a reduction in support from Sida would create.
- As further elaborated in Chapter 8 below, member SAIs should be requested to assist the Secretariat to identify which donors are currently supporting them and/or focusing on transparency and accountability or public finance management in each country. This would feed into the identification of potential donors to support AFROSAI-E directly but will also allow for potential synergies to be maximised that may reduce the financial burden on AFROSAI-E by ensuring that these contribute directly or indirectly to the costs involved in providing training and other support.
- SAIs should be supported through training and guidance on how to raise funds themselves that could be synergised with the support AFROSAI-E provides. For

example, fundraising proposals could include requests for assistance to attend training, but also to provide some support to AFROSAI-E directly as a 'service provider' to bilateral programmes. Linked to this, the Secretariat should ensure that all donors providing bilateral support in member countries are informed of the support AFROSAI-E currently provides.

- Since Sida provides core support and any reduction in support would affect the ability to pay for staff, training and other issues covered by core support, AFROSAI-E should consider establishing a basket funding mechanism that would allow potential Cooperating Partners to contribute more efficiently to core support. Linked to this, those donors providing project support currently or in future should be encouraged to contribute to the overall costs of salaries as part of their project support, that would in turn ensure that the impact of Sida's reduction in funding is reduced.
- Although it might prove unpopular with those expected to contribute more than others, some of the SAIs consulted suggested that a 'sliding scale' should be introduced for membership fees based on a percentage of the overall funds available to each SAI – with those with more access to funding paying more than those whose budgets are limited. Significant consultation with the Governing Board would be required though before such an approach could be introduced, but even if it were, it is unlikely that the possible increase in the overall contribution from members would come anywhere close to filling the gap.
- AFROSAI-E could consider other ways of raising revenue to fill the gap created by marketing itself as a service provider to Ministries of Finance and other stakeholders within member countries, and to similar bodies elsewhere in the world.

7 Monitoring and evaluation

Questions from ToR (as revised in inception report) dealt with in this section
Are the current results framework and the M&E system adequate or should they be reformed?
How are outputs, outcomes and impact measured – who is responsible for M&E, how is it done, and to what extent does it specifically attempt to measure outcomes, impact, and attitude and behaviour change?
How effective is the ICBF Self-Assessment process (from the perspective of SAIs) and how does it contribute to the overall M&E framework, particularly when it comes to measuring outcomes and impact?

Monitoring and evaluation (M&E) takes place in various ways in AFROSAI-E. The Governing Board plays a role through its meetings and consideration of reports; the Executive Secretary's functions include M&E; evaluation questionnaires are completed at the end of training activities; and annual workplan activities are structured according to events in the events calendar and tracked monthly. However, the Executive Secretary has many competing responsibilities and no staff to assist him in this regard, no other staff are able to assist with M&E in addition to their existing tasks, M&E is not centralised, and there is no comprehensive M&E system within the Secretariat.

In line with the overall approach aimed at increasing ownership amongst member SAIs, monitoring of outcomes and results is allocated to the SAIs themselves, which is largely done through the ICBF process. Although all of the SAIs consulted found the ICBF to assist them in their internal monitoring and evaluation, the ICBF is a self-assessment that is open to over-estimation and which is only checked during quality assurance reviews that only take place in each country every three years. The degree to which attitude and behaviour changes are monitored is hard to determine and it would appear that this is not monitored at all. Some tracking of whether training or guides and manuals are leading to positive outcomes is possible by checking which of the SAIs that participated implement pilot projects or new procedures and processes, and multi-module courses also allow the Secretariat to determine the degree to which pilot projects are being implemented. But as mentioned in various parts of this report, there is a dearth of quantified and measurable indicators in the Corporate Plan and, other than that developed for Sida that is very generalised, there is no logframe. Instead, indicators are scattered somewhat across the Corporate Plan, which makes measurement difficult.

As a result, the current results framework and M&E system are both in need of reform; for example, by the appointment of a dedicated staff member to centralise M&E, revise indicators in the plan to ensure they are measurable, and to develop a strategy aimed at specifically monitoring progress against the indicators in the Corporate Plan and annual workplans so that these are better reflected in Annual Reports in line with the needs of the Cooperating Partners[82]. In addition, this staff member should be tasked with preparing country overviews for all members to identify specific challenges faced by SAIs in the context in which they operate and to feed into the development of annual workplans and identify possibilities for more differentiated approaches based on common needs that certain SAIs may have. This will of course take some time to complete but, once developed, these should be updated each year to help to develop annual workplans and identify where AFROSAI-E might need to include a specific focus based on any particular issues that may have arisen for one or more of its members. And, in the fullness of time, the same officer could prepare training for SAIs on how to improve their own M&E systems.

[82] It is noted that AFROSAI-E has submitted a proposal to Austria for a staff member to assist with M&E for the project focused on fragile countries. However, the role of this person will be limited to the project and it is not a long-term solution.

8 Donor coordination

Questions from ToR (as revised in inception report) dealt with in this section
What is the current degree of donor coordination/coordination of donor support undertaken by AFROSAI-E?
What level of donor coordination takes place within the member countries to ensure that Cooperating Partners within countries complement and do not duplicate the work of AFROSAI-E?
As a major supporter of AFROSAI-E, what role does Sida play in donor coordination in countries supported by the programme?

8.1 INTRODUCTION

The term 'donor coordination' includes various concepts and approaches:

- Coordination amongst Cooperating Partners to ensure that the support they provide does not duplicate or overlap with what the support other Cooperating Partners provide.
- Coordination within the recipient beneficiary to ensure that the support it receives from any Cooperating Partners complements the support it receives from others and that any new support being contemplated aims to fill gaps that others are not supporting.

Both of these issues are discussed in the sections that follow.

8.2 DONOR COORDINATION AMONGST THOSE CONTRIBUTING DIRECTLY TO AFROSAI-E

There is no coordination forum for those Cooperating Partners supporting AFROSAI-E, and neither is there a need for one – at least when it comes to coordinating their direct support to the organisation. All of those consulted are very mindful of what the others provide, the workplans and financial records are available to them, and there is virtually no risk of overlap in the support they provide directly. However, examples were found during country consultations where some Cooperating Partners are also providing bilateral support to member countries that at times overlaps or duplicates what AFROSAI-E are doing. To avoid this, an annual meeting of Cooperating Partners should be instituted as part of the annual workplanning process to allow them to report to each other on all support being provided bilaterally to member SAIs so that areas of synergy can be identified. This would in turn allow for bilateral programmes to indirectly contribute to AFROSAI-E (for example, by paying for participants to attend training), and would also ensure that those responsible for bilateral programmes are fully aware of AFROSAI-E so that they can align current and future programmes with the support AFROSAI-E provides.

8.3 DONOR COORDINATION WITHIN MEMBER COUNTRIES

When it comes to donor-coordination within countries and with the range of Cooperating Partners supporting public auditing and finance management, anti-corruption and/or accountability and transparency, the primary responsibility for avoiding overlaps, creating synergies, and ensuring that new support focuses on gaps within SAIs falls to the SAIs themselves. Any Cooperating Partner considering support to a SAI or to public finance management and/or accountability and transparency will invariably consult with all potential beneficiaries during the design and formulation of any projects or programmes, and SAIs are thus best placed to speak directly to these, to identify what support AFROSAI-E provides, and to encourage Cooperating Partners to ensure any support to them does not overlap with or duplicate AFROSAI-E support but rather complements it by targeting those areas that AFROSAI-E does not cover, or by providing assistance to enable the SAI to maximise the support AFROSAI-E provides – for example, by including funds for staff to attend training or for AFROSAI-E to customise methods, manuals and tools to the context in which the SAI operates. Such an approach might even lead to those providing bilateral support also making some of the funding directly available to AFROSAI-E, and SAIs need to be advised and encouraged to adopt this approach whenever new funding opportunities arise.

However, the reality is that it is difficult for any organisation to turn down offers of assistance, even if it overlaps with support already provided to them, and coordination was found to be very weak in many of the countries consulted and overlaps in the support being provided through bilateral support with that provided by AFROSAI-E were found[83]. The Secretariat are aware of the problem and already attend the INTOSAI Donor Coordination meetings where it was hoped that coordination could be enhanced. But this forum is made up of representatives from the 'higher' level within Cooperating Partners, who often have different priorities and work methods to their counterparts at regional and local levels.

Increased donor coordination within member countries has the potential to increase funding to AFROSAI-E and its members, both directly and indirectly (for example, by funding the participation of staff at training events) and there is clearly a need for the Secretariat to assist member SAIs in this area even though the primary responsibility will remain with the SAIs themselves. A good example of how this might work is provided from Mozambique, which was the one country consulted where a donor coordination forum has been established and where GIZ Mozambique, a partner in activities with AFROSAI-E, effectively represents AFROSAI-E on the forum. This helps to ensure that any activities complement the support with AFROSAI-E and that support to the SAI does not overlap with what AFROSAI-E are doing. The Secretariat could similarly try to secure representation on any donor coordination bodies that

[83] For example, with World Bank in Malawi and Mozambique; Danida in Kenya; and the European Union in Swaziland (which funds almost exactly the same areas as AFROSAI-E).

exist in countries (noting that in many countries, such fora do not exist): although it does not have the staff to send a staff member to every meeting, they could perhaps delegate someone from the SAI to attend on their behalf if the other donors agree as well as attending meetings in person, via Skype or telecon where possible.

In addition, the Secretariat should require all member SAIs to provide it with an overview of all the donors currently supporting it, including the nature and duration of the support, and the contact details of the relevant project managers to create a 'dashboard' of what support is already being provided and to explore options for synergies with these donors. Then, and with the assistance of the SAIs in each country, the Secretariat should also try to identify which other Cooperating Partners are supporting similar areas in member countries and make them aware of their existence and the support they provide – for example, by providing them with copies of the Corporate Plan and annual workplans. The new staff member tasked with M&E (suggested in Chapter 7), using all of the information obtained, should then develop a donor-mapping for each country as part of the country profiles they produce. Based on this, AFROSAI-E would be able to develop an excellent understanding of which donors have a focus on public finance management, auditing, etc., and to identify any synergies that could be maximised or sources of funding that SAIs could tap into. AFROSAI-E would also have an idea of what their funding cycles are and when to look out for new calls for proposals. As part of their overall responsibilities, the staff member should actively seek to engage with any donor forums to see whether it would be possible for a member of the relevant SAI to attend meetings or at least for the forum to provide minutes of their meetings to AFROSAI-E so that bilateral donors can identify any possible overlaps and/or synergies. Finally, the Secretariat should also be available to provide advice to members during formulation missions for new projects and programmes to minimise duplication and maximise opportunities for synergies to be created, particularly where those formulating such projects and programmes do not fully understand the role that AFROSAI-E plays.

9 Conclusions and recommendations

9.1 CONCLUSIONS

The support provided by AFROSAI-E under the Corporate Plan is based on the experience gained over many years, input from member SAIs, and an identification of the general challenges that SAIs in Africa are confronted with. The Corporate Plan addresses the common needs identified and specifically aims at ensuring that members are equipped to deal with the requirements in the ISSAIs and was widely regarded as highly relevant by all of those consulted. The Secretariat is mindful of the need to differentiate the support it provides, especially when it comes to assisting SAIs to customise methods to suit their context, developing advanced training for those that no longer require basic training, assisting SAIs in fragile states to cope with the complexities they face, and customising training and on-site support to meet the needs of those SAIs specifically requesting it. Recognising that this is an ongoing process, and with the appointment of a new CEO who agrees with this approach, the Secretariat is also committed to continue to adopt more customised solutions and support over the remainder of the Corporate Plan.

AFROSAI-E is highly effective and the Secretariat is already on track to meet all of the activities and outputs required of it in the Corporate Plan, which in turn helps to ensure that the objectives in the plan will be realised. The majority of activities included in annual workplans are achieved and effectiveness in the one area where progress was delayed – professionalisation – is increasing now that the relevant Senior Manager is in place to drive this. Effectiveness is also being enhanced through the adoption of more customised support to member SAIs, and all of those consulted agreed that the materials, manuals, training, quality assurance reviews, and on-site support to provide targeted training and advice and to assist in customising methods is extremely valuable and highly effective. AFROSAI-E already provides numerous opportunity for experience exchange and peer learning, but effectiveness could be further enhanced through the adoption of a formalised peer learning approach and the adoption of tried and tested peer learning methodologies. Although many of the SAIs argued for sub-regional offices to be established, that would ostensibly lead to greater effectiveness, efficiency, sustainability and ownership, it is not possible to determine whether this holds true without a more detailed cost-benefit analysis.

The support provided by AFROSAI-E is highly efficient and a remarkable amount is achieved with a very small staff, making great use of SAIs to support it in its work. The Secretariat has performed very well with funds available to it and AFROSAI-E's absorption capacity is good, which in turn implies that it would be able to absorb and use additional funds should they become available. An increase in the use of e-learning and peer learning has the potential to increase efficiency (as might the establishment of sub-regional offices), and both approaches should be followed – although the effectiveness of both is dependent on access to electricity and internet services, these are improving in many countries and the cost-savings to the organisation as a whole could be significant in future.

AFROSAI-E was widely regarded by most of the SAIs consulted as having made a real difference in the way they operate and, in addition to contributing to the stated outcomes in the Corporate Plan, it is also well on the way to achieving the stated objectives in Section 2 of the founding Statute. According to the available evidence, and particularly consultations with member SAIs, AFROSAI-E has enhanced the audit performance of its members, including those that already have high levels of professionalisation and skills and those operating in conditions of fragility (although, understandably, to a lesser degree). It has also contributed significantly to the development and sharing of resources in the region and beyond and is continuing to promote professional and technical development and cooperation among its members and other international and regional bodies – not only AFROSAI and INTOSAI, but also with a broad range of others[84]. It is also very highly regarded amongst the regional and international bodies and institutions, including the African Union, and all external stakeholders. And it does very well when it comes to promoting and maintaining relations with national, regional and international institutions specialising in issues affecting the audit of public resources. Of course, the responsibility for achieving the outcomes in the Corporate Plan falls to the member SAIs and there is a need for the Secretariat to continually motivate the SAIs to ensure that training received is shared with others and maximised, that methods on which training and other support has been provided are actually used and implemented, and that SAIs understand and internalise their obligations in this regard.

AFROSAI-E, while it has taken steps to improve sustainability such as charging membership fees and operating as efficiently as possible, will always be dependent on donor funding – at least for the foreseeable future. The sustainability plan requested by Sida has yet to be finalised though and recommendations related to increase its funding base and securing new funding included in the version currently available have yet to be implemented. Instead, AFROSAI-E relies on the same Cooperating Partners to support it each year and, as a result, is in a potentially vulnerable position should Sida or any other Cooperating Partner currently supporting it decide to reduce or stop providing funds in future. There is thus a clear need to focus on fundraising during the current Corporate Plan, when donor funds are relatively certain to remain at current levels, to ensure that it remains sustainable in future. Recognising that the Secretariat's long-term vision is to become more of a back-office, with SAIs taking more responsibility and ownership when it comes to building the capacity of staff, this will take some time to achieve and, in the meantime, requests for in-country and specialised support are increasing. Additional funding during the current period would also allow for additional staff to be recruited and additional activities to be conducted whilst the long-term vision is being pursued.

Monitoring and evaluation, while it takes place, is not centralised or coordinated and monitoring is not specifically focused on the indicators in the Corporate Plan, which in turn results in annual reports not specifically reporting against the Corporate Plan.

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[84] For example, in its joint efforts to address illicit financial flows where it collaborates with four other networks.

Monitoring of outcomes is also left to the SAIs themselves, primarily through the ICBF process, which is a self-assessment that has its own limitations when it comes to the accuracy of what is reported, and quality assurance reviews to assess the degree of accuracy only take place in a country every three years. There is thus a very real need for additional support to be provided to allow the Secretariat to perform its monitoring and evaluation functions more effectively.

Coordination amongst Cooperating Partners directly supporting AFROSAI-E is good, since they are all very aware of what others are supporting and no overlaps or duplication was found. However, Cooperating Partners do need to ensure that their colleagues in member countries are aware of the support being provided to AFROSAI-E to prevent any duplication taking place. And while it is the responsibility for member SAIs to ensure that the support they receive under bilateral, in-country programmes and projects does not duplicate the support provided by AFROSAI-E and that potential synergies are maximised, the Secretariat can and should provide assistance in this area, with the active participation of the SAIs, by identifying what support SAIs are already receiving, finding ways to participate in donor coordinating fora within countries, and advising the SAIs on how to proceed when similar support is being offered to them during project and programme formulation.

When it comes to increasing ownership amongst member SAIs, this is an area for all of the 'parts' of AFROSAI-E – the Governing Board, member SAIs and Secretariat - to work together to improve, particularly (but not only) during the process to develop the next Corporate Plan. The current Corporate Plan already makes it very clear that SAIs are responsible for achieving the outcomes listed in the plan by implementing the training, tools and support provided within their SAI. As is reflected in various parts of this report, increased ownership will contribute to greater efficiency, effectiveness and sustainability. The Secretariat is already contributing to increasing ownership amongst SAIs by making increased use of SAI staff for training, QARs and on-site support. Even so, the long-term vision that members will take greater ownership and responsibility for basic training and internal capacity development, with the Secretariat playing more of a supporting role, will take some time to achieve. Few SAIs have the resources to establish their own training facilities[85] and levels of ownership remain relatively low, which means the Secretariat is still primarily responsible for most of the training and on-site support rather than SAIs being in a position to take responsibility for this themselves. The increase in expectations and requests for on-site assistance puts strain on existing resources that the Secretariat has responded well to, increasing its internal technical capacity over the years, but it will require an increase in both human and financial resources if the expectations of member SAIs are to be met in the foreseeable future.

[85] Exceptions in this regard found during country consultations were the SAIs in South Africa and Namibia, both of which have established their own training facilities.

9.2 RECOMMENDATIONS

The following **recommendations** are made (ranked in order of importance and urgency for each of those to whom the recommendations are addressed):

For the Secretariat

- To increase relevance for all member SAIs, work needs to continue on finding ways to differentiate and customise assistance provided based on various factors including capacity levels, context in which the SAIs operate, skill levels, and methods for providing assistance that are best suited to the needs of individual members.
- To increase ownership and ensure that SAIs are taking steps to achieve the outcomes in the Corporate Plan, including implementing the tools and maximising the training provided, the Secretariat should require those requesting hands-on, in-country support to demonstrate what they have done with support and training already provided and why they require additional support or training before agreeing to it.
- To ensure that the Governing Board is able to measure performance accurately, the Secretariat must report against the outcomes, outputs and activities in the Corporate Plan. Where core funds are used to top up funds provided for specific projects, reports should highlight this so that those Cooperating Partners that provide core funding can accurately determine where their funds have been used in this way.
- To ensure that Portuguese-speaking countries are provided with tools and methods customised to the systems in place, and that training is provided to judges and administrators in the Courts of Auditors, the Secretariat should endeavour to increase linkages with Cooperating Partners, programmes and projects supporting SAIs in Portuguese-speaking countries in Africa and elsewhere and explore possibilities of greater sharing of resources and materials, sharing of expertise, and inclusion of Mozambique and Angola in any joint training programmes they may be contemplating.
- To increase donor coordination within member countries, the Secretariat should, with the assistance of the SAIs, identify all of the donors supporting the SAIs directly or under bilateral programmes on public finance management or transparency and accountability, and ensure that all of these are made aware of the training and support that AFROSAI-E provides.
- The process to finalise and disseminate the Independence Toolkit should be fast tracked to increase the relevance of the support provided by AFROSAI-E.
- To increase the effectiveness of its capacity building activities, improve ownership and ensure greater differentiation of support provided, the Secretariat should consider introducing a formalised peer learning methodology, including the establishment of and support to communities of practice made up, for example, of different categories of auditors, or countries operating in similar contexts and with similar systems and challenges.
- To determine whether effectiveness and efficiency could be enhanced through the creation of regional offices and training centres, a cost-benefit analysis should be conducted and consideration given to establishing such offices under the new Corporate Plan. In the interim, the Secretariat should increase its efforts to increase the number of capacitated SAI staff within each sub-region and request

SAIs in the region to identify dedicated trainers and technical advisers to allow for more efficient training and technical support to be provided whether sub-regional offices are cost-effective to establish or not.

- Once research and partnerships lead to a clearer understanding of the role of SAIs in the area of illicit financial flows, and provided member SAIs agree that they have a role to play, a guideline should be produced and training developed to enable them to play the roles that have been identified.
- Although its effectiveness is limited at present, the move to increase the use of e-learning should continue. However, it should not be used to replace face-to-face training but rather to complement it.
- The process to develop the next Corporate Plan should include an activity to determine and fine tune AFROSAI-E's theory of change. The plan itself should be revised to move activities under clear specific objectives rather than separating out activities into strategic imperatives and operational interventions, include quantifiable indicators at output and outcome levels, and include a logframe to allow for better planning and monitoring and evaluation.

For member SAIs

- To increase efficiency and effectiveness and enhance sustainability and ownership, member SAIs should identify staff who have the experience, training and aptitude to provide support to other SAIs within their sub-region and to dedicate such staff to assisting the Secretariat to provide training and other in-country support.
- To increase ownership, member SAIs should use the ICBF process to identify where support might be better focused to meet their particular needs, and to specifically engage with the Secretariat to provide the support they require, such as specialised training or assistance in customising methods and tools to suit the systems and contexts in which they operate.
- To increase coordination and identify synergies with donors supporting SAIs directly or under programmes or projects within their countries, member SAIs should immediately submit a brief report to the Secretariat setting out which donors support them or may be planning to support them directly or indirectly within their own countries, the level and nature of the support provided, and the contact details of the relevant project managers. This report should be updated and submitted to the Secretariat each year as part of the annual workplanning and budgeting process.
- Given the interest in the issue from the Governing Board, the African Union and others, the Governing Board and member SAIs should continue to engage with the issue of illicit financial flows and the role that the SAIs can play in identifying and reducing these.
- While the process of conducting a cost-benefit analysis into the possibility of establishing sub-regional offices is underway, SAIs in West and East Africa should investigate the possibility of housing such offices within their SAIs, and the costs involved, and report on this to the Secretariat.

For Cooperating Partners

- To improve M&E and reporting, and to contribute to increased donor coordination, a new staff member should be specifically funded to centralise M&E; develop quantifiable indicators and stimulate results-based management in AFROSAI-E (and in the member SAIs); develop a strategy to monitor progress against the Corporate Plan and annual workplans; prepare training for SAIs on how to improve their internal M&E systems; prepare country overviews for member countries (including a donor mapping for each country, developed in consultation and with the active participation of member-SAIs); and lobby for members of SAIs to attend relevant donor fora or meetings.
- To increase sustainability and broaden the number of Cooperating Partners supporting AFROSAI-E, a full- or part-time, funding should be provided to allow the Secretariat to contract a specialised fundraiser to develop a fundraising strategy, prepare and regularly update a basic funding proposal so that it is ready whenever an opportunity arises, identify potential donors, assist the CEO to develop and submit specific proposals to potential donors; and develop a training programme for SAIs on how to identify funders and write funding proposals.
- To increase coordination amongst Cooperating Partners supporting AFROSAI-E directly and with bilateral projects and programmes in particular, to ensure synergies are created between the support being provided, and to feed into the donor mapping conducted by the dedicated M&E staff member, an annual meeting of all AFROSAI-E Cooperating Partners should be scheduled as part of the workplanning process to discuss bilateral support to member countries and how synergies with these can be created and maximised.
- All of the Cooperating Partners supporting AFROSAI-E directly should also ensure that their colleagues providing bilateral support in member countries are made aware of the existence of AFROSAI-E and the nature of the support it provides, and all should ensure that at minimum, their colleagues are provided with copies of the Corporate Plan and annual workplans each year.
- All of the Cooperating Partners currently funding AFROSAI-E, including Sida, should continue to do so during the period of the next Corporate Plan.

Annex A – Terms of Reference

Terms of Reference for the Evaluation of AFROSAI-E
Date: 2018-01-15

1. Evaluation purpose: Intended use and intended users

The primary intended users of the evaluation are the Regional Development Cooperation Section at the Embassy of Sweden in Addis Ababa and AFROSAI-E. The evaluation is to be designed, conducted and reported to meet the needs of the intended users and tenderers shall elaborate on how this will be ensured during the evaluation process.

The purpose of the evaluation is to provide the Regional Development Cooperation Section at the Embassy of Sweden in Addis Ababa and AFROSAI-E with evidence-based inputs for their respective decisions on strategic issues for the future.

More specifically, the evaluation should provide the Regional Section at the Embassy of Sweden in Addis Ababa with a solid input for internal discussions and decision-making concerning future Sida-funded support to AFROSAI-E beyond 2019. For the case no continuation, or only a short-term continuation, of Sida-funded support will be decided, the evaluators should identify main elements for an exit strategy. Finally, the evaluation should also provide AFROSAI-E (particularly its Board and Secretariat) with inputs for strategic planning concerning the period from 2019 and onwards.

Stakeholders that should be kept informed about the evaluation include other core funders to AFROSAI-E. Communication with these donors on the findings and recommendations will be managed by Sida and AFROSAI-E.

2. Evaluation object and scope

AFROSAI-E is an association of Supreme Audit Institutions in English and Portuguese speaking countries on the African continent established in 2005, currently covering 26 countries and with a Secretariat located in Pretoria.

In each country, the Supreme Audit Institution (SAI) constitutes an important part of the national oversight system which aims at safeguarding public resources against corruption, promoting sound financial management and efficient performance within the public sector. SAIs generally have an important mandate and role for enhancing transparency in the national financial management and is thereby also an important actor when it comes to facilitating accountability, contributing to democratic governance.

For Sida as an international development cooperation agency, the main development problems addressed by AFROSAI-E relate to:

(i) deficient control of corruption and inefficient usage of public funds in the AFROSA-E member countries;
(ii) insufficient transparency and accountability concerning the usage of public financial resources in these same countries;
(iii) a deficit in regional harmonization regarding criteria and quality control for audits;
(iv) the need for regionally coordinated and nationally implemented measures for reducing illicit financial flows (as a response to the African Union commitments on this

topic and in order to enhance domestic resource mobilisation for achieving the new global SDGs).

In this context, AFROSAI-E is dedicated to:

- Enhance the audit performance of its members.
- Support and facilitate capacity building programmes on a bilateral and regional basis.
- Develop and share resources in the region.
- Promote professional and technical development and cooperation among its members and other international and regional bodies such as AFROSAI and INTOSAI.
- Promote and maintain relations with national, regional and international institutions specialising in issues affecting the audit of public resources.
- Support relevant regional institutions and mechanisms.

For the period 2016-2019, the organization's strategic plan defines the following four main goals (called Strategic Imperatives):

1. Professionalising public sector auditing and accounting
The expected outcome for this imperative is to establish a regional professional framework, aligned with international practices that provides for the recognising and accreditation of public sector auditing and accounting.

2. Being a credible voice for beneficial change
This imperative focus on the importance of communication as an internal and external instrument to drive change in member SAIs. The expected outcomes for this imperative are:

- SAI's are driving change by reporting, broadly disseminating and following up useful and practical audit findings and recommendations.
- SAIs are promoting increased transparency and accountability in governments through the auditing of open government data and performance.

3. Turning leadership from capacity into capability
The expected outcome for this imperative is:

- SAIs will possess leaders and managers with strategic and interpersonal skills and institutionalised leadership, causing a visible increase in performance.

4. Driving innovation and creativity
The expected outcome for this imperative is:

- Innovative IT concepts and methodologies are applied by SAIs, such as audit software and E-learning.
- Track global developments affecting SAIs; and
- Come up with new ideas and focus areas to assist SAIs in being relevant.

Sida has a long history of supporting first AFROSAI-E's predecessor (SADCOSAI) since the beginning of the 1990s and then AFROSAI-E when the organization was created in 2005. The current Sida contribution represents a continuation of Swedish core support for AFROSAI-E in order for the organization to consolidate its achievements and internal development. The support amounts to a total of SEK 19 million and covers the four-year period 2016-2019.

According to the Agreement, a Sustainability Plan for the future financing of AFROSAI-E shall be elaborated and delivered no later than July 15, 2017. Moreover, a Plan for the Phasing out of the Swedish Support shall be elaborated and delivered no later than July, 15, 2018. (The elaboration of this Plan does not imply, however, that AFROSAI-E is impeded from submitting an application for funding beyond 2019.). The performance of AFROSAI-E as an organisation was last assessed in 2012 and 2014, with the findings and recommendations taken into account for the development of the new Strategic Plan 2016-2019. Overall, the 2014 evaluation gave AFROSAI-E positive notes and indicated that during 2010-2013 the executive secretariat represented a very high productivity level, producing a considerable number of different handbooks, guidelines and manuals, delivering high quality training on different topics, holding informative meetings for its members, supporting SAIs in the implementation of audit manuals and conducted quality assurance reviews. Furthermore, the member SAIs were highly satisfied with the quality of the products and the training provided by AFROSAI-E.

On the other side, the report noted that the high-volume production of guidelines, handbooks and manuals may have affected the implementation at the national level as member-SAIs are very diverse in size, scope, capacity and competence. Hence, more hands-on support from AFROSAI-E could be needed and less production of manuals and tools. The assessment report also recommended that more measurable targets should be elaborated for the next strategic period.

The main scope of the present evaluation is to:

(i) identify results achieved in relation to approved plans for the period 2015-2017;

(ii) analyse the effectiveness of the organisation;

(iii) review the current results framework and M&E system;

(iv) analyse potential key changes in the surrounding landscape which could present new opportunities for AFROSAI-E or which could negatively affect the organisation;

(v) analyse AFROSAI-E’s medium and long-term financial sustainability and suggest mechanisms to address the challenges within this area.

The evaluation should be analytical and forward-looking to its character, making concrete recommendations concerning possible improvements and adjustments. The scope of the evaluation shall be further elaborated by the evaluator in the inception report.

3. Evaluation objective and questions

The objective of this evaluation is to evaluate the effectiveness and efficiency of activities carried out by AFROSAI-E and analyse core aspects of the organization’s sustainability. The evaluation shall formulate recommendations as an input both for Swedish decision-making and for AFROSAI-E in relation to issues for the future and potential improvements.

Specific evaluation questions include the following:

a) To what extent has AFROSAI-E met its Corporate Plan and the objectives contained in the Annual Work Plans for the period 2015 to 2017?

b) To what extent have various AFROSAI-E interventions, such as capacity building activities, development of material, etc. and the respective modes of implementation:

- Enhanced the audit performance of its members?
- Lead to the development and sharing of resources in the region?
- Promoted professional and technical development and cooperation among its members and other international and regional bodies such as AFROSAI and INTOSAI?
- Promoted and maintained relations with national, regional and international institutions specialising in issues affecting the audit of public resources?
- Supported regional institutions in promoting good financial governance?
- Supported initiatives related to curbing Illicit Financial Flows (IFF) within the mandate of member SAIs and regional institutions?

c) What can be said concerning the cost efficiency of AFROSAI-E both as an organization and as an implementer of specific activities?

d) What can be said regarding the theory of change behind the organization’s strategy and work plans in relation to general and country-specific challenges within this field?

e) Are the current results framework and the M&E system (which have been questioned concerning their appropriateness) still adequate or should they be reformed?

f) What is the current degree of donor coordination/coordination of donor support undertaken by AFROSAI-E?

g) What can be said about the analysis and the recommended measures contained in the organization’s Sustainability Plan, as related to the main challenges to be met within this field?

h) What would a termination of the current Sida support imply for the organization and how could the impact be remedied?

i) In case no continuation (or only a short term continuation) of the Sida-funded support will be decided, what would constitute the main components of an exit strategy?

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

4. Methodology and methods for data collection and analysis

It is expected that the evaluator describes and justifies an appropriate methodology and methods for data collection in the tender. The evaluation design, methodology and methods for data collection and analysis are expected to be fully presented in the inception report.

Sida’s approach to evaluation is utilization-focused which means the evaluator should facilitate the entire evaluation process with careful consideration of how everything that is done will affect the use of the evaluation. It is therefore expected that the evaluators, in their tender, present i) how intended users are to participate in and contribute to the evaluation process and ii) methodology and methods for data collection that create space for reflection, discussion and learning between the intended users of the evaluation.

Evaluators should take into consideration appropriate measures for collecting data in cases where sensitive or confidential issues are addressed, and avoid presenting information that may be harmful to some stakeholder groups.

5. Organisation of evaluation management

This evaluation is commissioned by the regional team at the Embassy of Sweden in Addis Ababa. The intended user(s) are the regional team at the Embassy of Sweden in Addis Ababa and AFROSAI-E. The intended users of the evaluation form a steering group which has contributed to and agreed on the ToR for this evaluation. Responsibility for the evaluation of the tenders will rest with the Embassy of Sweden in Addis Ababa in consultation with AFROSAI-E. The steering group will approve the inception report and the final report of the evaluation. Due to the “geographic factor” and deficiencies in telephone/video communications, separate start-up meetings will be required. Concerning the debriefing workshop/s where preliminary findings and conclusions are to be discussed, the aim is to have the full steering group participate at one and the same event.

6. Evaluation quality All Sida's evaluations shall conform to OECD/DAC's Quality Standards for Development Evaluation[86]. The evaluators shall use the Sida OECD/DAC Glossary of Key Terms in Evaluation[87]. The evaluators shall specify how quality assurance will be handled by them during the evaluation process.

7. Time schedule and deliverables
It is expected that a time and work plan is presented in the tender and further detailed in the inception report. The Final Draft Report should be delivered by 10 April, 2018 in order to feed into the AFROSAI-E Annual Board Meeting and subsequent discussions with Sida. The full reporting shall be finalized before the end of May, 2018. The timing of any field visits, surveys and interviews need to be settled by the evaluator in dialogue with the main stakeholders during the inception phase. The table below lists key deliverables for the evaluation process (assuming that tenders have been delivered by February 1st, 2018).

Deliverables	Participants	Desired timeline
1. Start-up meeting (Addis Ababa; probably virtual)	Sida and the consultant	Thursday, Feb 15th
2. Draft inception report		Friday, Feb 23rd
3. Inception meeting (Addis Ababa and if possible Pretoria; virtual or presence)	Sida, AFROSAI-E and the consultant	Thursday, March 1st
4. Final inception report		Tuesday, March 6th
5. Start field work		
6. Debriefing (location to be defined)	Sida, AFROSAI-E and the consultant	Tuesday, April 3rd
7. Final draft evaluation report		Tuesday, April 10th
8. Comments from intended users to evaluators		Monday, April 16th
9. Final evaluation report		Monday, April 23rd
10. Evaluation brief	Sida, AFROSAI-E and the consultant	Monday, April 30th
11. Finalization and submission of Report		Monday, May 7th

The inception report will form the basis for the continued evaluation process and shall be approved by Sida before the evaluation proceeds to implementation. The inception report should be written in English and cover evaluability issues and interpretations of evaluation questions, present the methodology, methods for data collection and analysis as well as the full evaluation design. A specific time and work plan for the remainder of the evaluation should be presented which also cater for the need to create space for reflection and learning between the intended users of the evaluation.

[86] DAC Quality Standards for development Evaluation, OECD, 2010.

[87] Glossary of Key Terms in Evaluation and Results Based Management, Sida in cooperation with OECD/DAC, 2014.

The final report shall be written in English and be professionally proof read. The final report should have clear structure and follow the report format in the Sida Decentralised Evaluation Report Template for decentralised evaluations (see Annex A). The methodology used shall be described and explained, and all limitations shall be made explicit and the consequences of these limitations discussed. Findings shall flow logically from the data, showing a clear line of evidence to support the conclusions. Conclusions should be substantiated by findings and analysis. Recommendations and lessons learned should flow logically from conclusions. Recommendations should be specific, directed to relevant stakeholders and categorised as a short-term, medium-term and long-term. The report should be no more than 35 pages, excluding annexes. It should also include an Executive Summary of maximum 5 pages. The evaluator shall adhere to the Sida OECD/DAC Glossary of Key Terms in Evaluation[88].

The evaluator shall, upon approval of the final report, insert the report into the Sida Decentralised Evaluation Report for decentralised evaluations and submit it to Sitrus (in pdf-format) for publication and release in the Sida publication data base. The order is placed by sending the approved report to sida@sitrus.com, always with a copy to the Sida Programme Officer as well as Sida's evaluation unit (evaluation@sida.se). Write "Sida decentralised evaluations" in the email subject field and include the name of the consulting company as well as the full evaluation title in the email. For invoicing purposes, the evaluator needs to include the invoice reference "ZZ610601S," type of allocation "sakanslag" and type of order "digital publicering/publikationsdatabas.

8. Evaluation Team Qualification

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

- Extensive knowledge of national audit institutions (SAIs) – concerning tasks and mandates, normal operating conditions and typical challenges – with direct experience from Africa
- Extensive knowledge and experience of public finance management/good financial governance (including anti-corruption efforts), with direct experience from Africa
- Expertise in organisational development
- Excellent written and spoken English and working knowledge in Portuguese.

For team members that are not core team members, or a quality assurance team member, a CV shall be included in the call-off response and contain full description of the evaluators' qualifications and professional work experience.

It is important that the competencies of the individual team members are complementary. The evaluators must be independent from the evaluation object and evaluated activities, and have no stake in the outcome of the evaluation.

9. Resources

The maximum budget amount available for the evaluation is SEK 1 000 000 (SEK one million). The evaluator will be required to arrange all the relevant logistics. The contact person at the Swedish Embassy in Addis Ababa is Pierre Fruhling, Counsellor. The contact person should be consulted if any problems arise during the evaluation process. [pierre.fruhling@gov.se]

[88] Glossary of Key Terms in Evaluation and Results Based Management, Sida in cooperation with OECD/DAC, 2014

Annex A: Decentralised evaluation report template

Generic Format for Sida Evaluation Reports

This format is intended to help guide the structure and main contents of learning review reports commissioned by Sida. It is not compulsory, but should be used if there is no particular reason for doing otherwise.

By following a uniform format, evaluation reports tend to be easier to read and use. The format also facilitates syntheses of different reports for broader learning purposes, such as in Sida's results analyses for the development of new country strategies. The format may be included as an Appendix to the contract with the consultant, thus providing early instructions how the report may be prepared. However, note that Sida's Evaluation Manual contains further guidance about reporting, and that the evaluator is well advised to take a look at the manual as a whole.

Report structure

EXECUTIVE SUMMARY

Summary of the learning review, with particular emphasis on main findings, conclusions, lessons learned and recommendations. The executive summary provides a synopsis of the learning review and its purpose, emphasising main findings, evaluative conclusions, recommendations and lessons learned. Descriptions of methodology should be kept to a minimum. The summary should be self-contained and self-explanatory. Special care should be taken to prepare the executive summary, as it is may be the only part of the report that some people have time to read.

INTRODUCTION

Presentation of the learning review's purpose, questions and main findings. The introduction presents the background and overall purpose of the learning review, including how and by whom it is intended to be used, as well as the learning review criteria employed and the key questions addressed. It also outlines the structure of the report and provides guidance to readers.

THE EVALUATED INTERVENTION

Description of the evaluated intervention, and its purpose, logic, history, organisation and stakeholders. This chapter describes the main characteristics of the evaluated intervention and its location, history, organisation and stakeholders. It should cover the focal problem addressed by the evaluated intervention, the objectives of the invention and its logic of cause and effect. A description of activities carried out and key outputs delivered should be included.

The chapter should also cover the policy and development context of the evaluated intervention, including the assumptions about external factors that were part of intervention planning. When preparing the chapter, the evaluators should summarize the findings and conclusions of any earlier evaluations of the same intervention.

FINDINGS

Factual evidence, data and observations that are relevant to the specific questions asked by the learning review. Findings are empirical data and inferences from such data that the evaluators present as evidence relevant to the learning review questions. They are the facts of the matter, in other words. In the findings chapter, this body of evidence is systematically presented so that readers can form their own opinion about the strengths and weakness of the conclusions of the learning review. The quality of the findings – their accuracy and relevance – should be assessed with reference to standard criteria of reliability and validity.

EVALUATIVE CONCLUSIONS
Assessment of the intervention and its results against given learning review criteria, standards of performance and policy issues. Evaluative conclusions are the evaluators' concluding assessments of the intervention against given learning review criteria, performance standards and policy issues. They provide answers as to whether the intervention is considered good or bad, and whether the results are found positive or negative. Note that the distinction between findings and evaluative conclusions is somewhat artificial. Evaluative conclusions are often best presented together with the underlying findings on which they are based. In many cases, it makes sense to combine the presentation of findings and evaluative conclusions in one chapter.

LESSONS LEARNED
General conclusions that are likely to have a potential for wider application and use. Lessons learned are findings and conclusions that can be generalised beyond the evaluated intervention. In formulating lessons, the evaluators are expected to examine the intervention in a wider perspective and put it in relation to current ideas about good and bad practice.

RECOMMENDATIONS
Actionable proposals to the learning review's users for improved intervention cycle management and policy. Recommendations indicate what actions the evaluators believe should be taken on the basis of the learning review. Recommendations to Sida may cover the whole spectrum of aid management, including resource allocation, financing, planning, implementation, and monitoring and evaluation.

Recommendations should always identify their respective addressees and be tailored to the specific needs and interests of each addressee. They should be simply stated and geared to facilitate implementation.

APPENDIXES
Terms of reference, methodology for data gathering and analysis, references, etc. The report should include an Appendix describing how the learning review was carried out. The Appendix should cover standard methodology topics, including research design, sampling and data collection methods and analytical procedures. It should discuss the limitations of the selected methods as well as their strengths.

Annex B: List of background documents

1. AFROSAI-E Corporate plan (2015 to 2019)
2. AFROSAI-E Statutes
3. Integrated annual report 2016
4. ICBF report 2016

Annex B – Documents

- AFROSAI-E: 2016 Governing Board Meeting: Summary of Key Outcomes
- AFROSAI-E: 2016 Governing Board Meeting: Summary of Key Outcomes, June 2016
- AFROSAI-E: 2017 Strategic Review Governing Board Meeting
- AFROSAI-E: 2015 ICBF Results
- AFROSAI-E: 2016 ICBF Results
- AFROSAI-E: 2016 ICBF questionnaire
- AFROSAI-E: 2017 ICBF Results
- AFROSAI-E: 2015 and 2016 expenses summary
- AFROSAI-E: A Sustainable AFROSAI-E: Making a Difference in the Performance of SAIs – Sustainability Plan 2018 – 2022, October 2017
- AFROSAI-E: Achievements for the Strategic Cycle 2010 - 2014
- AFROSAI-E: Celebrating 10 Years of Making a Difference in the Performance of SAIs
- AFROSAI-E: Corporate Plan 2015 - 2019
- AFROSAI-E: Corporate Plan 2015 to 2019
- AFROSAI-E: Financial Summary 2015 – 2017
- AFROSAI-E: Human Resource Management (HRM) Framework and Handbook for SAIs, 2018
- AFROSAI-E: Independent Assessment of AFROSAI-E, May 2012
- AFROSAI-E: Institutional Capacity Building – Framework - ICBF Guideline for the annual activity report questionnaire, Dec 2015
- AFROSAI-E: Integrated annual report 2015
- AFROSAI-E: Integrated annual report 2016
- AFROSAI-E: Master Detailed Events Planner 2015
- AFROSAI-E: Master Detailed Events Planner 2016
- AFROSAI-E: Master Detailed Events Planner 2017
- AFROSAI-E: Members address list
- AFROSAI-E: Professionalization of Public Sector Accounting and Auditing in Africa – Strategy for Implementation, May 2014
- AFROSAI-E: Professionalization of Public Sector Accounting and Auditing in Africa – Competencies Framework, May 2014
- AFROSAI-E: Quality Assurance Support Visit to the Supreme Audit Institution of Eritrea, October 2015
- AFROSAI-E: Quality Assurance Review Malawi, August 2017
- AFROSAI-E: Quality Assurance Review Report for Supreme Audit Institution of Tanzania, July 2017
- AFROSAI-E: Quality Assurance Review of Supreme Audit Institution of Ghana, October 2017
- AFROSAI-E: Quality Assurance Review, SAI Zambia, June 2017
- AFROSAI-E: State Of The Region: ICBF Self- Assessment Report 2016
- AFROSAI-E: Statutes and Regulations, May 2013
- AFROSAI-E: Strategic Planning - Handbook for Supreme Audit Institutions, no year
- AFROSAI-E: Summary of Observations and Strategic Matters Identified in 2015
- AFROSAI-E: Transversal Activity Report 2015
- AFROSAI-E: Workplan 2015
- AFROSAI-E: Workplan 2016
- AFROSAI-E: Workplan 2017
- AFROSAI-E / INTOSAI: Strategic Planning, A Handbook for Supreme Audit Institutions, March 2009
- ECORYS: Evaluation of the INTOSAI-Donor Cooperation, Final Report, August 2015
  INTOSAI: The Lima Declaration

Swedish Development Advisors: Evaluation of the African Organization of Supreme Audit Institutions in English- speaking Africa (AFROSAI-E), May 2014

Annex C – People consulted

	Organisation	Name	Gender	Position	Contact
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Evaluation of the African Organisation of English-speaking Supreme Audit Institutions (AFROSAI-E)

This report, which has been commissioned from NIRAS Sweden by the Regional Development Cooperation Section at the Embassy of Sweden in Ethiopia, presents an evaluation of the African Organisation of English-speaking Supreme Audit Institu-tions (AFROSAI-E) when compared to its Corporate Plan 2015–2019. The Corporate Plan and its outcomes, outputs and activities are adjudged as relevant at the time of adoption and they have remained relevant in the period under review. The Clinic has made good progress and has been largely effective and efficient. There are good examples of positive outcomes and sustainability of benefits, but AFROSAI-E require additional support in the areas of monitoring and evaluation, donor coordination in member countries, and resource mobilisation.

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