



Management Response

Evaluation of the ***Strengthening African Supreme Audit Institutions (SASAI) Programme, Phase I***

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1) Background

The State Secretariat for Economic Affairs has retained services of the Zurich University of Applied Sciences for the External Evaluation of the Strengthening African Supreme Audit Institutions (SASAI) Project. It was a desk-based assignment, including no field trips. The purpose of the evaluation was to take stock of the results achieved, identifying potential synergies with other programs and contribute to the continuous improvement of economic cooperation measures, instruments, and approaches in the domain of Supreme Audit Institutions (SAI) capacity building.

The SASAI Project was a regional initiative covering the 26 member countries of the African Organization for English Speaking Supreme Audit Institutions (Afrosai-e). The Project covered the period from 01.01.2021 to 31.12.2024 and had the following components.

Development Objectives (Impact):

- a) Supreme Audit Institutions (SAI) capacitated with competent, ethical and influential professionals who support accountability, transparency and good financial governance
- b) SAIs empowered for greater audit impact
- c) Sustainable growth in SAI organizational capabilities

Project Objectives (outcomes):

- a) Growth in professional capacity building initiatives in member SAIs
- d) Improved 'quality' of audit and SAI staff (audit) skills and knowledge
- e) Improvement in SAI staff (HR, communication) skills and knowledge, organizational systems and processes and leadership and management capability

Project Outputs:

- a) SAls supported with capacity building interventions in the area of professionalization
- b) SAls supported with capacity building interventions in financial and compliance audit, performance audit, information systems audit, extractive industries, PFM, sustainability assurance, donor support management
- c) SAls supported with capacity building interventions in HR, communications, leadership development and SAI Independence advocated

2) Appreciation of the Report: Structure, Methodology & Process

The evaluation report is well structured and written in a concise way but could be stronger on the critical reflections and learning dimension. The evaluator used all available data to draw both qualitative but also qualitative conclusions on the project progress. The process of the evaluation was smooth with very short iteration cycles and an excellent responsiveness of the evaluator, always adhering to agreed deadlines. A weakness of the evaluation is the selection of interviewees, all benefitting in one way or the other from the project. This selection has potentially caused a certain bias in the qualitative data that was collected. To a certain extent, this is reflected in the report, which could be stronger on the critical reflections and learning dimension.

3) Key Findings and Lessons learnt

With the contribution made by SECO, the African organization for English Speaking Supreme Audit Institutions (Afrosai-e) was able to fund a large range of capacity building activities for its 26 members. This support was provided through a combination of regional and in-country workshops, the development of technical material, as well as remote assistance. The initiatives were guided by four overarching goals: (1) professionalization of public sector accountancy; (2) empowerment of SAls for greater audit impact and quality, (3) transformation of SAls' organizational capabilities for greater impact, and (4) lead by example and deliver on its mandate. As documented in the Afrosai-e Monitoring and Evaluation System (AMES), between January 2022 and May 2024, countries benefited an average from 8.5 capacity building activities (standard deviation 6.2). Support needs and requests varied greatly among the countries, with activities per country ranging from 1 to 24. Thematically most activities related to the enhancement of audit impact and quality (goal 2) and the strengthening of organizational capabilities (goal 3).

The project was rated highly satisfactory for 5 out of 6 DAC criteria, with coherence being the only criteria with a satisfactory rating. Afrosai-e provides relevant support by responding to the needs of its members and assessing them with the Institutional Capacity-Building Framework (ICBF). (*Relevance*) The work is well aligned to INTOSAI working group's priorities. Coherence at the level of SECO's internal portfolio could possibly be enhanced through its steering and oversight role in the respective programs of Afrosai-e and IDI. (*Coherence*) Relatively strong evidence in the data shows slow but steady progress for the majority of SAls, along with positive experiences reported by beneficiary SAls. (*Effectiveness*) Afrosai-e successfully supported a substantial number of SAls through various activities in key areas, all with relatively modest funding. (*Efficiency*) The community-based learning approach that is inherent to Afrosai-e capacity building fosters ownership and long-term commitment as well as enhanced collaboration among member SAls. Afrosai-e's focus on its community's regional needs and consideration of regional predispositions allows them developing timely

and relevant interventions that are more likely to sustain in practice. *(Sustainability)* Considering that some Afrosai-e member SAI's operate in fragile or conflict-affected contexts, and are confronted with various political economy challenges, the impact of SAI's work on public sector integrity and effectiveness is in line with expectations. *(Impact)*

Afrosai-e's capacity building approach fills a relevant gap in international capacity building support to SAIs. SAIs in English-speaking Africa take advantage of Afrosai-e's offering, because these respond to their short-term needs and are community lead and timely. Donors may be tempted to redirect their support towards programs with global ambitions, which promise efficiency gains through economies of scale by replicating training in all regions of the world. This could possibly crowd-out regional programs such as Afrosai-e's targeted support. However, the provision of support that is linked to participation in a specific multi-annual global program does not allow for a PDIA-inspired or close approaches. PDIA or a PDIA-close approach, as implicitly adopted by Afrosai-e, requires secured multi-annual core budget contributions that could be used flexibly for different types of assistance.

Afrosai-e brings valuable assets to the table when partnering with other actors in development cooperation, particularly its in-depth knowledge of its members' capacities and development needs. Through the ICBF and tri-annual quality assurance reviews, AFROSAI-E has in-depth knowledge, which enables it to offer unique insights for customizing global programs to fit the specific contexts of its member SAIs, ensuring that initiatives are relevant and impactful. Furthermore, Afrosai-e's regional expertise creates opportunities for the scaling of global programs across the region, helping to align international development efforts with local needs and fostering greater success and sustainability of capacity-building initiatives.

The community aspect of Afrosai-e's capacity building activities stimulates SAIs to commit individually and as a group to their continuous development. Various aspects in Afrosai-e capacity building such as peer-learning or quality assurance reviews may arouse the desire of SAIs to emulate successful practices of their peers and to adhere to the shared professional norms of the international SAI community (i.e., mimetic and normative isomorphic pressures). Given that the SAIs in English-speaking Africa are well-networked and their perspectives and needs are thoroughly considered in the planning of Afrosai-e capacity building activities (through ICBF data collection, quality reviews, and governing board discussions), they are co-owners, not just beneficiaries, of capacity-building efforts, thereby enhancing their collective commitment.

Capacity building that is co-led by the beneficiary organizations provides opportunities for enhancing relevance and timeliness. Afrosai-e's governance structure involves its members in steering and oversight and gives them a voice and active role in the development of its annual plan. This assures the relevance and timeliness of Afrosai-e's support. Timeliness of interventions is arguably a necessary condition for efficiency and effectiveness, because if an intervention is provided at the wrong time, it may fail to achieve its intended impact.

While the evaluation assessed the Project to be (highly) satisfactory on all the DAC dimensions, the project has been discontinued. Despite the good results of the evaluation, SECO decided to discontinue the Project due to a strategic reprioritization of its engagement on regional level. For the implementation of the recommendations, this implies that none of the recommendations targeted to SECO will be implemented. However, there have been engagements between Afrosai-e, SECO and the evaluator to ensure the evaluation is meaningful to the Project and the recommendations can be taken up by the organization.



4) Recommendations

RECOMMENDATIONS	MANAGEMENT RESPONSE			RESPONSIBILITY	TIMING
Recommendation 1 <i>Focus on AFROSAI-E's comparative strengths and the resulting opportunities for complementary capacity building offers:</i> The focus on member's needs, regional customization, and current emerging themes as well as the fact that support is unlimited in time (or at least continues as long as AFROSAI-E exists) and not tied to conditions (other than membership) distinguish AFROSAI-E capacity building from the interventions of other partners. A possible second phase of support by SECO should therefore build on these comparative strengths and focus on region-specific interventions (e.g., audit of extractive industries; model audit act suiting the regional characteristics of legal frameworks), which might be overlooked by programs with global ambitions.	Fully agree	Partially agree	Not agree		
	<u>Response</u> SECO agrees that the member-based approach and continuity of the initiative offers a unique opportunity to focus on targeted needs of the member SAs. However, the continuity of the initiative cannot be taken as a given, as the organization is heavily dependent on donor funds. An increase in the membership fee would make the organization even more independent and would truly allow to focus on complementary capacity building instead of being exposed to donor-driven interests.				
	<u>Measures</u> No measure taken, given that the project will be discontinued.			-	-
Recommendation 2	Fully agree	Partially agree	Not agree		
	<u>Response</u>				

RECOMMENDATIONS	MANAGEMENT RESPONSE			RESPONSIBILITY	TIMING
<i>Consider AFROSAI-E capacity building as opportunity for securing sustainability of development achievements and/or for the regionalization of global programs:</i> AFROSAI-E’s organizational purpose and the nature of its capacity building offerings and its indefinite continuation help SAIs in the region to maintain development achievements. In addition, as IDI’s SPMR (Phase I) program demonstrated, AFROSAI-E can help other development partners in customizing and scaling interventions in the region. In order to ensure internal coherence within SECO's portfolio, a possible second phase of SECO's SASAI programme should therefore focus on these two complementary contributions. Possibly, AFROSAI-E can continue its collaboration with IDI and support the regional adaptation and roll-out of SPMR ACT (Phase II).	SECO fully agrees with the analysis of the evaluator and aims to follow the principle of vertical integration throughout its portfolio. For external audit, SECO has always been advocating for increased collaboration with the initiative on global level (IDI), acknowledging that more can be done to enhance the integration.				
	<u>Measures</u> No measure taken, given that the project will be discontinued.			-	-
Recommendation 3 <i>Appreciate and maintain the direct and indirect participation of beneficiaries/members in the planning process and enable margins for responding to short-term needs.</i> The needs of AFROSAI-E members are systematically identified through the tri-annual quality assurance reviews (which are evidence-based), the annual ICBF survey, as well as discussions at AFROSAI-E governing board meetings. These sources inform the development of AFROSAI-E's capacity building programme, thereby giving the regional SAI community co-ownership of its development and providing possibilities for responding to short-term needs. A possible second phase of SECO support should therefore make sure that self- and peer assessments can continue to be carried out. However, it may be necessary to check whether the	Fully agree	Partially agree	Not agree		
	<u>Response</u> SECO supports the high ownership of the African organization for English-Speaking Supreme Audit Institutions and its members which is also reflected in the governing structures (i.e. all Auditor Generals of the 26 members forming together the Governing Board). The needs of the different members are well-reflected through this structure, which is important to maintain.				
	<u>Measures</u>			-	-

RECOMMENDATIONS	MANAGEMENT RESPONSE			RESPONSIBILITY	TIMING
methodology of AFROSAI-E’s tri-annual quality assurance reviews can be aligned to INTOSAI’s SAI Performance Measurement Framework (PMF). Although SAI PMF is a broader performance evaluation tool that is institution-focused and AFROSAI-E’s quality assurance reviews are more focussed on technical aspects and audit quality, there might be potential to harmonize the tools.	No measures taken, given that the project will be discontinued.				
Recommendation 4 <i>To support the strategic goal of contributing to greater audit impact and to enhance SAIs contribution to legislative oversight, AFROSAI-E should think of supporting its SAIs in liaising with parliaments.</i> In academic literature its well documented that the impact of SAIs’ audits and their recommendations on public policies and their implementation depends on political attention. To increase the impact of audits, AFORSAI-E could possibly strengthen the capacity of its SAIs to work with parliamentarians, since, according to the Open Budget Survey, few of its members frequently attend parliamentary hearings. AFROSAI-E could consider organising country-specific joint workshops with its member SAIs and parliamentarians involved in oversight to improve their collaboration.	Fully agree	Partially agree	Not agree		
	<u>Response</u> For Afrosai-e. No response required.				
	<u>Measures</u> None.			-	-
Recommendation 5 <i>Enhance the alignment of training plans with auditors’ schedules to ensure that they can pass on their acquired knowledge timely.</i> Reportedly, some of AFROSAI-E’s trainings were implemented during peak audit periods, making it difficult for participants to focus on the training and to pass on and	Fully agree	Partially agree	Not agree		
	<u>Response</u> For Afrosai-e. No response required.				
	<u>Measures</u>			-	-

RECOMMENDATIONS	MANAGEMENT RESPONSE			RESPONSIBILITY	TIMING
implement acquired knowledge immediately after the training. AFROSAI-E should pay more attention to the audit business cycle of their members in the development of its annual training plan.	None				
Recommendation 6 <i>Apply more consistent definitions of outcome and impact level results in the log-frame and improve data usability in AMES to strengthen program monitoring and evaluability.</i> AFROSAI-E’s log-frame uses inconsistent definitions of outcome and impact for its different strategic goals. While for the second goal (empower SAs for greater audit impact and quality) impact-level indicators are defined in terms of societal impact (i.e., audit impact), for the third goal (transform SAs’ organizational capabilities for greater impact) the impact measure is defined as percentage of SAs maintaining an overall ICBF level of 3 or above. However, changes in ICBF scores are the immediate effect of the interventions provided by the program and should therefore be considered as outcome measure. While AMES crucially facilitates program monitoring and allows users to track activities per countries, it does not support obtaining a comprehensive overview. The evaluator had to compile the information manually from the system. Consider adding data export functions or dashboard viewing options.	Fully agree	Partially agree	Not agree		
	<u>Response</u> For Afrosai-e. No response required.				
	<u>Measures</u> None			-	-

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