



Evaluation of the

Strengthening African Supreme Audit Institutions (SASAI) Programme, Phase I

(SECO's contribution to AFROSAI-E)

End of Phase Evaluation Report
October 30, 2024

Commissioned by: SECO-WEMU

Authored by: Pascal Horni (pascal.horni@zhaw.ch)

ZHAW - Zurich University of Applied Sciences
School of Management and Law
Institute of Public Management
Gertrudstrasse 8
8401 Winterthur / Switzerland

Content

List of Figures	II
List of Tables	II
Acronyms and abbreviations	III
Acknowledgments and disclaimer	IV
Executive Summary	V
1. Introduction	1
1.1 Purpose and objectives of the evaluation	1
1.2 Evaluation criteria and methods	1
2. Description of the development intervention	4
3. Findings	7
3.1 Relevance	7
3.2 Coherence	8
3.3 Effectiveness	10
3.4 Efficiency	12
3.5 Impact	12
3.6 Sustainability	16
4. Conclusion	17
5. Lessons learned	19
6. Recommendations	20
References	22
Annexes	24
Annex 1: List of stakeholders	24
Annex 2: Guiding questions for interviews	25
Annex 3: Analysis of ICBF Scores	26
Annex 4: Assessment grid	28

List of Figures

Figure 1: AFROSAI-E members and sampled countries.....	2
Figure 2: Capacity building activities per country (period 01/2022 – 05/2024)	4
Figure 3: Over-time development of ICBF element Audit standards and quality management	11
Figure 4: Over-time development of the share of auditors with relevant professional qualifications	13
Figure 5: Trends in V-Dem Corruption Index and Government Effectiveness by INTOSAI Regional Organization	15
Figure 6: Development of ICBF results (2020-2023).....	26
Figure 7: Heatmap of over time differences in ICBF scores (2021-2023) across countries with hierarchical clustering	27

List of Tables

Table 1: Characteristics and selection of country cases.....	2
Table 2: Internal and external coherence	9
Table 3: Aggregated evaluation scores per DAC-criteria	18

Acronyms and abbreviations

AFROSAI-E	African Organisation of English-speaking Supreme Audit Institutions
AMES	AFROSAI-E Monitoring and Evaluation System
ICBF	AFROSAI-E Institutional Capacity-Building Framework
IDI	INTOSAI Development Initiative
IFPP	INTOSAI Framework of Professional Pronouncements
INTOSAI	International Organization of Supreme Audit Institutions
ISSAIs	International Standards of Supreme Audit institutions
OECD-DAC	Organisation for Economic Co-operation and Development, Development Assistance Committee
PDIA	Problem Driven Iterative Adaptation
PFM	Public Financial Management
SAI	Supreme Audit Institution
SAIs	Supreme Audit Institutions
SASAI	Strengthening African Supreme Audit Institutions
SDG	Sustainable Development Goals
SECO	Swiss State Secretariat for Economic Affairs
SPMR	Strategy, Performance Measurement and Reporting project of IDI
ZHAW	Zurich University of Applied Sciences

Acknowledgments and disclaimer

Evaluating complex and multi-faceted development assistance interventions, such as the multiple capacity building activities provided by the African Organisation of English-speaking Supreme Audit Institutions (AFROSAI-E) to its members, necessitates a comprehensive approach that includes feedback from those directly involved and affected. The author of this evaluation report therefore thanks the following interviewees for their time and for sharing their invaluable first-hand experiences and insights: Timothy Mponela (Head of Audit Methodology Unit of the Malawi National Audit Office); Justin Droko (Deputy Auditor General at the National Audit Chamber South Sudan); Jan van Schalkwyk (Executive at the Auditor-General South Africa); Lawrence Ayagiba (Deputy Auditor-General at the Ghana Audit Service); and Philip Goba (Assistant Auditor General at Audit Service Sierra Leone).

This evaluation also benefited from the support of the AFROSAI-E secretariat, including Wynand Wentzel, Gorden Kandoro, Joseph Mumbire, Cynthia Mangaba, Josephine Mukomba, and Nonhlanhla Ndaba, who crucially facilitated access to information, assisted with the organization of the interviews, and helped in understanding the region's context as well as AFROSAI-E's quality assurance mechanism and monitoring and evaluation system. Additionally, this evaluation was supported by the research assistance of Esteban Eduardo Walteros Bello from the Institute of Public Management at Zurich University of Applied Sciences.

In the conduct of this evaluation, every effort has been made to ensure the accuracy and reliability of the information presented. However, the report is based on data available at the time of the evaluation and is subject to limitations inherent in the evaluation process. All sensitive information has been handled with confidentiality. This report is intended for the use of the commissioning organization and its stakeholders.

Executive Summary

Supreme Audit Institutions (SAIs) are vital for ensuring legislative oversight and accountability of government institutions. By conducting independent external audits, SAIs can identify opportunities to enhance governance, policy implementation, and service delivery. Against this background, the Swiss State Secretariat for Economic Affairs (SECO) launched the Strengthening African Supreme Audit Institutions (SASAI) program, contributing CHF 3 million to the African Organisation of English-speaking Supreme Audit Institutions (AFROSAI-E) capacity building activities.

The primary objective of this end-of-phase evaluation of SECO's SASAI program is to review the results achieved with the allocated resources to AFROSAI-E, identify potential synergies with other programs, and contribute to the continuous improvement of economic cooperation measures in SAI capacity building. The evaluation follows the principles and criteria of the Development Assistance Committee of the Organisation for Economic Co-operation and Development (OECD-DAC), assessing relevance, coherence, effectiveness, efficiency, impact, and sustainability.

SECO's contribution enabled AFROSAI-E to support a wide range of capacity-building activities for its members through regional and in-country workshops, development of technical materials, and remote assistance. AFROSAI-E's initiatives were guided by four main goals: professionalizing public sector accountancy, empowering SAIs for greater audit impact, transforming SAIs' organizational capabilities, and leading by example.

AFROSAI-E provides highly relevant, timely, and targeted support to SAIs in English-speaking Africa, as evidenced by positive feedback from SAIs in Ghana, Malawi, Sierra Leone, South Africa, and South Sudan. Continuous engagement with auditors general and regular assessments ensure a comprehensive understanding of SAIs' needs.

The effectiveness of AFROSAI-E's work is reflected in positive experiences reported by beneficiary SAIs and self-reported data from AFROSAI-E's Institutional Capacity-Building Framework (ICBF) survey, showing moderate steady progress among SAIs.

Anecdotal evidence from interviewees suggests that AFROSAI-E's capacity-building support has enhanced the ability of SAIs to conduct impactful performance audits. In particular, AFROSAI-E's workshop on extractive industries appears to have contributed to positive environmental impacts, as Ghana's SAI was enabled to implement an audit in the extractive industry sector with findings that reportedly led to the enforcement of reclamation activities at mining sites. AFROSAI-E's efforts to enhance SAIs' professional development capacities have resulted in an increase in the share of SAIs with auditors with relevant professional qualifications, but not in an increase in the share of auditors with relevant professional qualifications employed by SAIs, with the exception of Nigeria, South Africa, and Zambia.

AFROSAI-E's community-based approach fosters long-term commitment and collaboration among member SAIs. Its capacity-building offerings fill a relevant gap in international development assistance to SAIs by providing timely, community-led assistance that also addresses short-term needs, which might be overlooked by programs with global ambitions.

1. Introduction

Supreme Audit Institutions (SAIs) play a critical role in enabling legislative oversight of government institutions and accountability to taxpayers. In addition, by implementing independent external audits of government authorities and public administration, they can identify opportunities for the improvement of governance, policy implementation and service delivery. Thereby and as underscored by the International Organization of Supreme Audit Institution (INTOSAI) Framework of Professional Pronouncements (IFPP), SAIs play a key role in fostering good governance and improving the lives of citizens. However, their contribution in this regard is conditional on their independence, mandate, and operations. Strengthening institutional and technical capacities of SAIs therefore offers opportunities for leveraging their societal impact and strengthening accountability of government authorities.

Following this rationale, the Swiss State Secretariat for Economic Affairs (SECO) initiated the Strengthening African Supreme Audit Institutions (SASAI) program, which comprises a contribution of CHF 3 million to the African Organisation of English-speaking Supreme Audit Institutions (AFROSAI-E). AFROSAI-E is the INTOSAI regional body for English-speaking Africa and consists of 26 members. Among those are the two SECO priority countries South-Africa and Ghana.

1.1 Purpose and objectives of the evaluation

The main purpose of this end-of-phase evaluation of SECO's SASAI program is to take stock of the results achieved with its resource allocation to AFROSAI-E, identifying potential synergies with other programs and contribute to the continuous improvement of economic cooperation measures, instruments, and approaches in the domain of SAI capacity building. The present evaluation report shall therewith support evidence-based decision-making about the continuation of support and its modalities as well as establish accountability towards interested stakeholders such as the Swiss parliament.

1.2 Evaluation criteria and methods

This evaluation applies the principles and criteria as defined by the Development Assistance Committee of the Organisation for Economic Co-operation and Development (OECD-DAC), which have become the main reference for the evaluation of international development cooperation programmes and policies. Consequently, this evaluation assesses the six criteria relevance, coherence, effectiveness, efficiency, impact, and sustainability.

As emphasized by the OECD-DAC's second principle, these criteria are applied in consideration of the evaluation's objectives and context. Since this evaluation is commissioned by SECO and shall contribute evidence for their decision-making and steering, attention is given, to the extent possible, to the programs' contribution to SECO's transversal themes (i.e., climate, gender, and digitalization) as well as its priority countries in the beneficiary region (i.e., Ghana and South Africa). With regard to the coherence criterion, it should be noted that not only the programs' compatibility with other interventions in the domain (external coherence), but also with other interventions in SECO's program/project portfolio will be assessed (i.e., the internal coherence). Specifically, it will be examined whether and to what extent synergies with the SECO-funded Strategy, Performance Measurement and Reporting (SPMR) project of the INOTOSAI Development Initiative (IDI) have been used (SPMR Phase I) or could be used (SPMR Phase II).

Methodologically, this evaluation builds on document reviews and semi-structured interviews with members of the AFROSAI-E core team that are responsible for the implementation, as well as key persons from beneficiary SAIs. Beneficiary SAIs were selected for interviews in consideration of SECO's and Swiss Development Cooperation (SDC)'s geographic focus (strategic priority countries) as well as based on their type (Westminster, Court and Board Model) and level of independence to ensure variation and avoid looking at SAIs with similar conditions.

In addition to the SECO priority countries Ghana and South Africa, Sierra Leone¹, South Sudan and Malawi² were selected. [Figure 1](#) provides an overview of the AFROSAI-E region (coloured in blue), with the sampled cases highlighted in dark blue.

Figure 1: AFROSAI-E members and sampled countries



Sierra Leone is the only country in the AFROSAI-E region whose SAI is organized following the Board Model. Malawi is one of three countries in the AFROSAI-E region (alongside Angola and Mozambique) with a court model SAI. [Table 1](#) provides an overview of the beneficiary SAIs selected for interviews including their characteristics.

Table 1: Characteristics and selection of country cases

Country	SAI Type	Independence	Parallel support
Ghana	Westminster	Substantial	IDI SPMR; various IDI work streams
Malawi	Court model	Substantial	Various IDI work streams
Sierra Leone	Board model	Moderate	Various IDI work streams
South Africa	Westminster	Very high	Various IDI work streams
South Sudan	Westminster	Low	Various IDI work streams

Note: Information on SAI independence is based on AFROSAI-E's ICBF data 2023, information on SAI Type and parallel support is taken from the INTOSAI Donor Cooperation Database.

¹ As documented by the INTOSAI Development Initiative (IDI) (2024), Sierra Leone's Auditor General and Deputy Auditor General were suspended in 2021. This suspension was seen as a significant setback to the autonomy and independence of the external audit function, as it creates a deterrent for future Auditors General.

² Originally, the SAI of Mozambique was selected. Due to the non-response to the request for an online interview, Malawi was then included in the sample as a substitute.

Since most SAIs in English-Speaking Africa received parallel support through one or more of IDI's work streams and/or its SECO-funded SPMR initiative, it's difficult to isolate the effect of AFROSAI-E's capacity building activities from the effect of those other support initiatives. Especially since AFROSAI-E has been supporting its members on a continuous and relatively consistent basis for several years.

In addition, the AFROSAI-E member countries are not only united by the English language but also share the same historical roots and therefore similar characteristics in terms of governance structure. English-speaking is therefore both a criterion for receiving AFROSAI-E support and a factor that is likely influencing the impact-level results of that support. It is therefore difficult to disentangle the impact of support from the influence of the countries' shared historical characteristics³. In the absence of a temporally and substantively clearly definable intervention, and given the confounding of the receipt of support and its effect by historical predispositions, this evaluation study relies on simple group comparisons and narratives of representatives of beneficiary SAIs to measure impact.

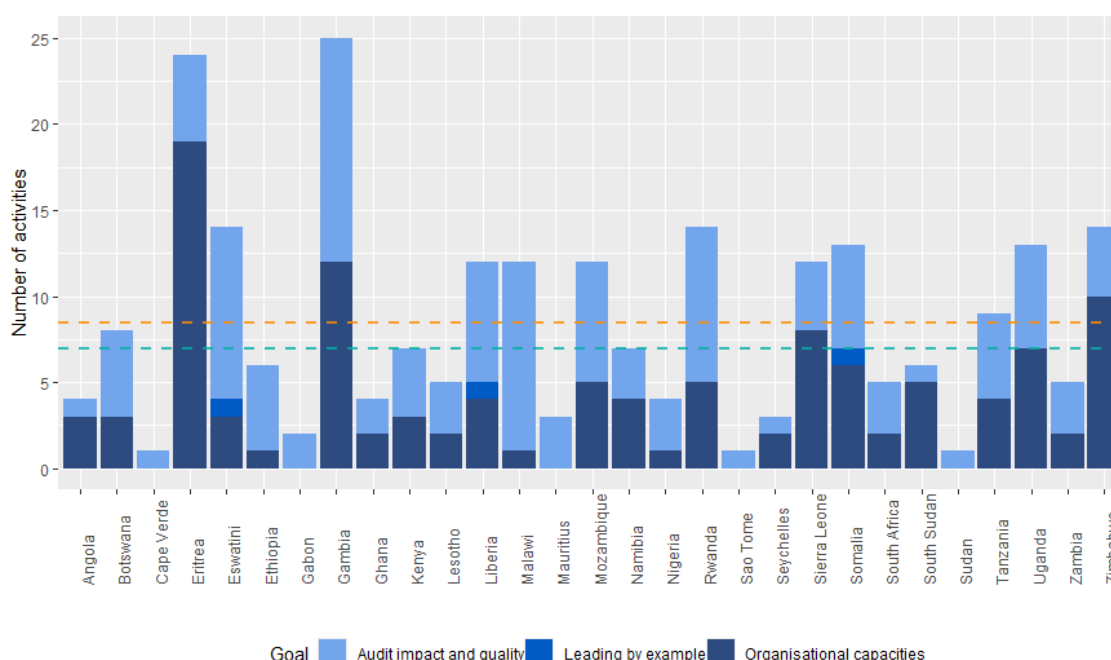
As this is an end-of-phase evaluation, the focus remains primarily on assessing immediate results of AFROSAI-E's capacity building support, as sustained effects and broader impacts can only be assessed to a limited extent at this stage and typically require more time to fully materialize. Nevertheless, this report attempts to measure results at the impact level, but on the basis of the impact indicators defined in AFROSAI-E's log-frame and verifies the achievement of the therein set objectives.

³ In statistical terms, the question of whether a country's SAI benefits from AFROSAI-E support and its contribution to the improvement of government and its public administration is confounded by its historical past.

2. Description of the development intervention

With the contribution made by SECO, 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. AFROSAI-E's initiatives during this period were guided by four overarching goals: (1) professionalization of public sector accountancy; (2) empowerment of SAs for greater audit impact and quality, (3) transformation of SAs' organizational capabilities for greater impact, and (4) lead by example and deliver on its mandate. [Figure 2](#) provides a summary of the distribution of capacity building activities per country and goal.

Figure 2: Capacity building activities per country (period 01/2022 – 05/2024)



Note: This figure plots the number of AFROSAI-E capacity building activities from January 2022 to May 2024 per target country and goal. The dashed green line indicates the median and the orange line the mean number of activities. The data was compiled manually from AFROSAI-E's online monitoring and evaluation system AMES.

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). In connection with the four overarching goals/areas, various activities were implemented in different subject areas (e.g., financial and compliance audit, performance audit, IT systems, environmental audit) and with different nature and purpose.

Goal 1: Professionalization of public sector accountability

In pursuit of the first goal to establish long-term professionalization pathways, AFROSAI-E implemented several initiatives to increase the number of professional auditors and ensure a sustainable talent pipeline for the future. AFROSAI-E actively collaborated with INTOSAI by participating in online meetings to engage with INTOSAI professionalization activities, offering regional input in open forums and consultation processes. Once INTOSAI pronouncements were issued, AFROSAI-E conducted workshops and training sessions to reflect and implement the new standards and guidance. AFROSAI-E also initiated the operationalization of the ITCBC (INTOSAI Capacity Building Committee) Working Group Plans, aimed at establishing systems to professionalize public sector staff, benchmark innovative audit practices using technology, and promote the use of the INTOSAI competency framework.

Related to goal 1, AFROSAI-E supported the African Professionalisation Initiative (API) and considered API in its 2020-2024 strategic plan as well as in its operational plans. AFROSAI-E also hosted the API Secretariat, contributed to drafting API's governance, managed SIDA funding for API, supported the recruitment of API staff, and provided administrative, financial, and monitoring and evaluation (M&E) services. These efforts aligned with the broader goal of working with professional accountancy organizations (PAOs) to accredit public-sector programs, allowing SAIs to introduce training programs aimed at developing competent and professional staff.

Additionally, AFROSAI-E facilitated the participation of SAIs in the pilot content of the IDI Professional Education for SAI Auditors (PESA) and advised on the accreditation process for public-sector programs in collaboration with PAOs. These efforts were intended to contribute to the implementation of professional capacity-building initiatives within SAIs, informed by both INTOSAI and API strategies.

Goal 2: Empowerment of SAIs for greater audit impact and quality

The second goal of AFROSAI-E focuses on addressing the challenges faced by SAIs and supporting them in meeting stakeholder expectations. Under this goal AFROSAI-E provided workshops and developed technical materials aligned with the International Standards of Supreme Audit institutions (ISSAIs) in areas such as public procurement and environmental audits. AFROSAI-E developed technical materials and customized manuals, conducted pilot audits, and delivered trainings to address knowledge gaps in financial and compliance audits, enhance SAIs internal quality assurance and enhance their performance audit practice. In emerging audit areas, AFROSAI-E provided guidance on extractive industries and formed partnerships for auditing donor funds. It also updated manuals and trained staff through the Working Group for Information System Audit and Management (WGISAM) while preparing for the rollout of the AFROSAI-E SAI Enhancement Audit Tool (A-SEAT), which is an audit engagement management system.

Goal 3: Transformation of SAIs' organizational capabilities for greater impact

The third goal focuses on enhancing SAIs leadership and organizational capabilities, aiming to establish and manage relationships with members, institutional partners, and donors; provide staff development opportunities; and promote good governance, transparency, and accountability. Peer-to-peer support was provided both informally through workshops, conferences, and working groups, and formally via Memorandums of Understanding (MOUs) and programs like the Accelerated Peer-Support Partnership Programme (PAP-APP). These efforts help SAIs develop

strategies and capacity plans, fostering collaboration and knowledge sharing. Additionally, AFROSAI-E has created and disseminated a Communication and Stakeholder Relations (CSR) guideline. To strengthen SAI independence, partnerships with the African Peer Review Mechanism (APRM), International Organization of Supreme Audit Institutions (INTOSAI), and the INTOSAI Development Initiative (IDI) resulted in public statements and guidelines on SAI independence, used in discussions with governments to draft and operationalize legal frameworks. Organizational development activities included Cultural Value Assessments (CVAs), Integrity Self-Assessment Initiative (IntoSAINT) workshops assessing integrity control systems, and Monitoring and Evaluation (M&E) sessions to align organizational performance with strategic plans. Additionally, AFROSAI-E partnered with IDI on the Strategic Management Performance Reporting (SPMR) program to further support SAIs in enhancing their organizational performance. On the human resources front, AFROSAI-E developed and piloted a Human Resources (HR) assessment tool, provided support for HR structures, policies, and professional development, and conducted workshops on gender, diversity, and inclusion.

Goal 4: Leading by example and deliver on mandate

The fourth goal of AFROSAI-E focused on strengthening its internal administration to ensure the organization leads by example itself. As part of this goal, AFROSAI-E focussed on establishing sustainable relationships with its members, institutional partners, and donors, as well as on providing staff with development opportunities, and promoting good governance, transparency, and accountability. Key actions included the implementation of a stakeholder engagement strategy to secure partnerships and improve coordination, supporting staff in obtaining professional qualifications, and conducting internal training programs. AFROSAI-E developed a Monitoring and Evaluation (M&E) framework and handbook to strengthen its reporting practices and oversight of its activities.

3. Findings

3.1 *Relevance*

SECO's SASAI program (Phase 1) and the therewith funded activities of AFROSAI-E are highly relevant from a societal and development perspective. SAIs role in executing the external audit function and performing independent audits supports legislative oversight of government and strengthens accountability towards constituents. Therefore, strengthening SAIs in performing their mandates contributes to inclusive and accountable institutions and thus aligns with the United Nations Sustainable Development Goal (SDG) 16.

Moreover, AFROSAI-E's capacity building offering resonates well with current developments in the domain of SAIs. In recent years, the scope and focus of SAIs' work has been broadening and expanding beyond the assessment of the traditional 3E's: Economy, Efficiency, and Effectiveness. Aspects such as Ecology (sustainability), Ethics (anti-corruption), and Equity (impact of public policies on gender, indigenous groups, and ethnic minorities) are now also becoming subjects of audit. Through these types of audits, SAIs can assess climate action and the management of natural resources, contributing to the prevention of environmental degradation and climate change. In that regard, AFROSAI-E's dedicated trainings on performance audit, environmental audit and auditing extractive industries are crucial for equipping SAIs with the necessary skills and knowledge to effectively address these emerging areas and issues. AFROSAI-E capacity building also helped SAIs in the region with the operationalization and practice transfer of developments of INTOSAI working groups and committees (e.g., IntoSAINT or the INTOSAI competency framework).

AFROSAI-E's support is perceived as highly customized to the regional context by its beneficiaries. Many interviewed representatives of the sampled SAIs emphasized that AFROSAI-E member countries share numerous similarities in the organization and legal foundations of their Public Financial Management (PFM) systems, largely due to their common historical background as former British colonies. Because audit programs and working papers are tailored to the systems they audit, these shared legal frameworks and PFM structures shape the development of auditing approaches and procedures, leading to similar audit programs across SAIs in the region. According to the sampled beneficiary SAIs, AFROSAI-E's consideration of regional characteristics in its workshops and trainings strengthens the relevance, transferability, and applicability of the content to their own practices.

The relevance of AFROSAI-E's capacity building offerings for its beneficiaries is ensured and enhanced through its evidence-based needs identification and participatory approach. On an annual basis AFROSAI-E surveys its 26 members and collects data on their institutional capacities within its Institutional Capacity-Building Framework (ICBF). This form of self-assessment captures and benchmarks SAIs' independence and the provisions in their legal framework; their organization and management; human resources; audit standards and methods; and communication and stakeholder management. The ICBF data serves AFROSAI-E as key source for planning interventions as well as for monitoring and evaluation purposes. The continuous, annual measurement of SAIs' institutional capacities throughout the development process enables AFROSAI-E to identify country-specific needs and select suitable approaches and interventions. Moreover, AFROSAI-E's annual operational plan is informed by input from its members, shared through their auditor generals during governing board meetings. Additionally, every three years, AFROSAI-E members

undergo a quality assurance review, the results of which help identify needs and opportunities for capacity strengthening. Therefore, AFROSAI-E members are not just recipients of capacity building interventions but co-owners of the process.

This approach has some parallels to Problem Driven Iterative Adaptation (PDIA)⁴, which emphasizes the relevance of continuous feedback loops and empowerment of local actors and/or communities in developing and reflecting about solutions. SECO's support to AFROSAI-E is empowering the regional community of SAIs to take ownership for their development process. AFROSAI-E's evidence-based needs identification and participatory approach ensures that the community identifies, articulates, and prioritizes their challenges, fostering ownership and ensuring contextually relevant and sustainable solutions.

3.2 Coherence

SAIs in English-speaking Africa can rely on four basic channels for getting capacity building support. First, they can enter into bilateral agreements with donors or multilateral development partners, which is facilitated through the INTOSAI global call for proposals. A second option for them is to participate in IDI's global programs, where expenses for the participation in trainings (travel and accommodation) is fully covered. Thirdly, they can seek peer support from another SAI by conducting joint audits and/or second staff to partner organizations for learning purposes. Peer-support within the region seems to be an avenue quite extensively used by SAIs in the region (i.e., South-Africa and Sierra Leone). This is facilitated through informal networks and usually funded by the SAIs themselves. Finally, SAIs in English-speaking Africa can opt for AFROSAI-E's regional training initiatives and/or request specific support.

Since the use of these four channels is country-specific and different SAIs use these possibilities to different extent, coherence of AFROSAI-E's offerings can not be assessed *sui generis*. For the five selected country cases, AFROSAI-E's support is deemed coherent. However, since AFROSAI-E's capacity building support is an unconditional offer to its members and SAIs self-select into it, where it seems reasonable for them and where they are willing to bear the costs of their participation, they are unlikely to participate in capacity building that they already got elsewhere. In fact, in some cases (i.e., South-Sudan) other capacity building support programs (i.e., the World Bank project) is actively harnessing synergies⁵.

A comprehensive evaluation of the consistency, synergies and overlaps of support measures provided via these four channels is not possible without conducting a detailed stock-taking and mapping of all ongoing global, regional and country-specific initiatives. This evaluations' judgement is therefore limited to the evidence collected for the five sampled cases Ghana, Malawi, Sierra Leone, South Africa, and South Sudan. [Table 2](#) provides an overview of the different aspects of coherence of SECO's SASAI programme / AFROSAI-E capacity building.

⁴ PDIA was developed at Harvard university by Andrews, Pritchett and Woolcock (2018) and is now also applied in the domain of PFM (see: Lawson & Harris, 2023).

⁵ The World Bank is enabling South-Sudan's participation in AFROSAI-E regional training workshops by funding the necessary travel costs.

Table 2: Internal and external coherence

External coherence	Global efforts by development partners	Alignment and use of synergies through the collaboration with the IDI on the SPMR programme, Accelerated Peer Support, and SAI independence work stream as well as with GIZ in the development of a Model Audit Act.
	Professional community	Strong alignment to INTOSAI working groups outputs and developments as well as to the needs and priorities of its regional community.
Internal coherence	Switzerland's development policy	The program covers SECO and SDC priority countries.
	SECO portfolio	Thematic overlaps of AFROSAI-E activities to the SECO-funded SPMR program.

Given that AFROSAI-E's priorities and activities are strongly rooted in its members' demands and often inspired by INTOSAI workstreams (cf. [section 3.1](#)), its capacity building efforts are well-aligned and coherent with the agenda of the global auditing profession and community of practice. Since AFROSAI-E's primary purpose is to serve its regional community, it aims to ensure that its members receive the best support from other actors as well. To ensure that its members' needs and regional perspectives are effectively integrated and addressed, as well as to harness synergies and leverage the efforts of other organizations, AFROSAI-E has partnered with development actors such as IDI and GIZ (the German Corporation for International Cooperation). Recognizing the importance of sustainability after the phasing out of multi-beneficiary or global programs (such as IDI's SPMR), and to help sustain achievements, AFROSAI-E views coordination as essential. This is reflected in AFROSAI-E's collaboration with IDI on the SPMR program and with GIZ in the development of a Model Audit Act, which serves as a blueprint for legislative reforms enhancing SAI independence.

On the level of internal coherence, it is to highlight that both SECO-funded programmes, SPMR (Phase I and II) as well as SECO's contribution to AFROSAI-E, support SAIs in the domain of strategic management and operational planning. From the perspective of SECO's internal portfolio, this thematic overlap may appear problematic at first sight. However, since global scalability and customizability to regional or local contexts provides a fundamental trade-off in the design of programs, and due to the fact that AFROSAI-E supported the IDI in the regionalization of SPMR, both programs in SECO's portfolio complement each other. However, in its oversight and steering role, SECO could possibly explore further opportunities for harnessing synergies. The in-depth knowledge AFROSAI-E has acquired about its members' capacities and development opportunities through the ICBF and its tri-annual quality assurance reviews seems to offer opportunities for the customization and regional scaling of global programs.

3.3 Effectiveness

AFROSAI-E capacity building appears to be effective in strengthening institutional and technical capacities of SAIs. As the ICBF self-assessment data shows, most SAIs have improved in various areas over the last three years (i.e., 2021-2023)⁶. The analysis of over-time changes in the ICBF results at the level of its constituent elements⁷ indicates the existence of two main clusters of SAIs, each with comparable development paths (see [Figure 7 in the Annex](#)). One cluster of countries demonstrates progress in the majority of areas⁸, while another cluster exhibits limited progress and, in many areas, negative developments. The SAI of Mauritius seems to be an outlier and its development over the last three years has been different from those of the SAIs in the two clusters identified. The scores for almost all ICBF elements decreased in Mauritius⁹.

Most positive developments in ICBF results can not be identified at regional and thematic aggregate level¹⁰. The predominantly positive developments in one country cluster are offset in the regional aggregate by the mixed developments in the other country cluster.

In areas such as audit standards and quality management, a positive trend is evident (see [Figure 3](#)). However, this is also one of the areas in which AFROSAI-E provided the most support (measured by the number of activities, cf. [Figure 2](#) in section 2). While the average score for AFROSAI-E member SAIs has not improved significantly since 2020, the interquartile range¹¹ has narrowed, and the lower whiskers have risen (see [Figure 3](#)). This suggests that the spread of scores has decreased, with fewer lower-performing SAIs and an overall improvement in the minimum performance level. Despite the absence of a significant change in the average score, this is notable as it indicates a positive trend and improvements arguably require a longer period to fully take effect.

Marginal (non-significant) increases in the median values or in the minimum values / bottom whiskers can be found for almost all ICBF elements (see [Figure 6 in the Annex](#)), except for the element independence of the SAI, where the median value decreased. The challenges faced with regards to SAI independence resonates with global developments as captured in IDI's SAI stocktaking report (Fredriksen, 2024).

⁶ Due to a change in ICBF methodology, ICBF results of 2020 are only to limited extent comparable.

⁷ AFROSAI-E's "Guideline for the completion of the ICBF self-assessment questionnaire", which provides an overview of the survey items, uses the term "elements" for thematic clusters / aggregates of survey items.

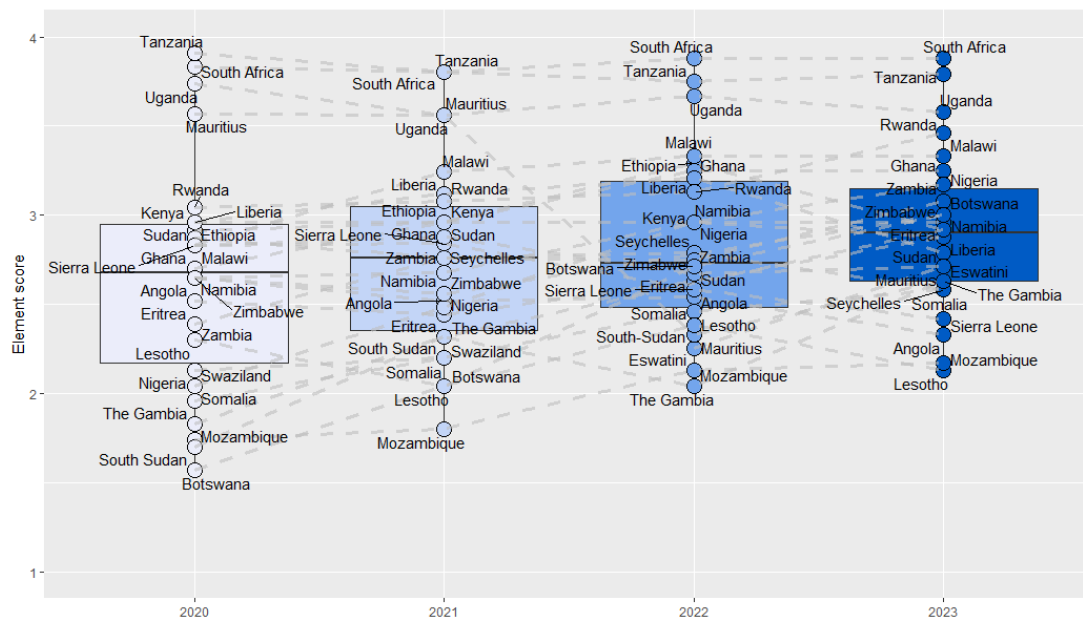
⁸ Consisting of Botswana, Eritrea, Ethiopia, Gambia, Ghana, Kenya, Lesotho, Malawi, Namibia, Nigeria, South Sudan, Tanzania, Zambia, and Zimbabwe.

⁹ These challenges are possibly part of a broader trend of democratic backsliding in the country, where accountability mechanisms have weakened in recent years according to the 2023 Democracy Report of the V-Dem Institute (Papada et al., 2023).

¹⁰ See "Evaluation of Sida's support to the African Organisation of English-Speaking Supreme Audit Institutions (AFROSAI-E)" by NIRAS Sweden (Moran et al., 2022), which identifies a stagnating trend for the regional and thematic aggregate.

¹¹ Range between the first quartile (25th percentile) and the third quartile (75th percentile) of the data.

Figure 3: Over-time development of ICBF element Audit standards and quality management



Note: This figure shows the distribution of SAIs ICBF self-assessment results for the element audit standards and quality management by year. Median values are shown as horizontal black line and the interquartile range (range in which 50% of the SAIs are located) as box. In addition, the individual development paths are plotted as dashed grey lines.

Beyond the identifiable markers in the ICBF data, qualitative evidence from the semi-structured interviews with the five sampled SAIs supports the assertion that AFROSAI-E's support is beneficial to SAIs' work. Most interviewees emphasized that their SAI could not have developed their practices without AFROSAI-E's support. AFROSAI-E regional workshops and trainings are generally considered highly beneficial. The five interviewed SAIs reported notable advancements in their audit practices within the last three years, both large and small. For example, the SAI of Ghana highlighted that their auditors' participation in AFROSAI-E training on extractive industries encouraged and enabled them to perform audits in the mining sector. Ghana and Malawi noted that training on quality management helped raise the quality of audit reports, which is reflected in their SAIs over-time increase in the ICBF element Audit standards and quality management (see Figure 3). Others considered the online audit management system A-SEAT as a useful addition to their practice. Overall, AFROSAI-E's support appears to have been instrumental in enhancing the capabilities and effectiveness of the SAIs.

3.4 Efficiency

With the funding provided by SECO, AFROSAI-E successfully assisted its members SAIs with a significant number of activities and material outputs (such as the Model Audit Act, A-SEAT, customized audit manuals and ICT strategies), achieving remarkable outcomes despite working with relatively modest resources and operating in fragile or conflict-affected contexts. From that perspective, AFROSAI-E capacity building can be deemed efficient. By leveraging INTOSAI's work (e.g., IntoSAINT), rather than developing new materials from scratch, and by harnessing synergies through collaboration with other development actors, AFROSAI-E was able to maximize its impact and resource efficiency. Efficiency of AFROSAI-E's capacity building is further favoured by the internal provisions that some of its members have in place (e.g., Sierra Leone, Malawi), which require training participants to draft a training report and conduct internal training sessions to cascade the acquired knowledge within their SAI.

AFROSAI-E representatives highlight that most funding goes directly into technical work and the development and delivery of workshops and training. AFROSAI-E is not funding the travel costs of participants, and these have to be covered by the SAIs themselves. This arguably contributes to efficiency, as it possibly leads to higher commitment and engagement in the training given their investment.

However, there were several constraints that affected the program's efficiency. One major challenge was related to scheduling conflicts. When workshops occurred during peak audit periods, participants could not immediately apply their newly acquired knowledge, delaying the implementation of learned skills. Furthermore, financial constraints within the SAI in countries like Malawi, whose SAI has multiple regional offices, made it difficult to effectively disseminate knowledge across all locations after the trainings. Funding gaps within AFROSAI-E reportedly also led to delays in planned training sessions.

3.5 Impact

Ultimately, the capacity building activities of AFROSAI-E should contribute to the enhancement of transparency, accountability and integrity of public institutions (see SECO internal credit proposal) or, as defined in AFROSAI-E's logframe, contribute to greater audit impact. In addition, AFROSAI-E's activities supporting SAIs in the implementation of professionalisation initiatives is expected to lead to more professionally qualified auditors.

Professionally qualified auditors

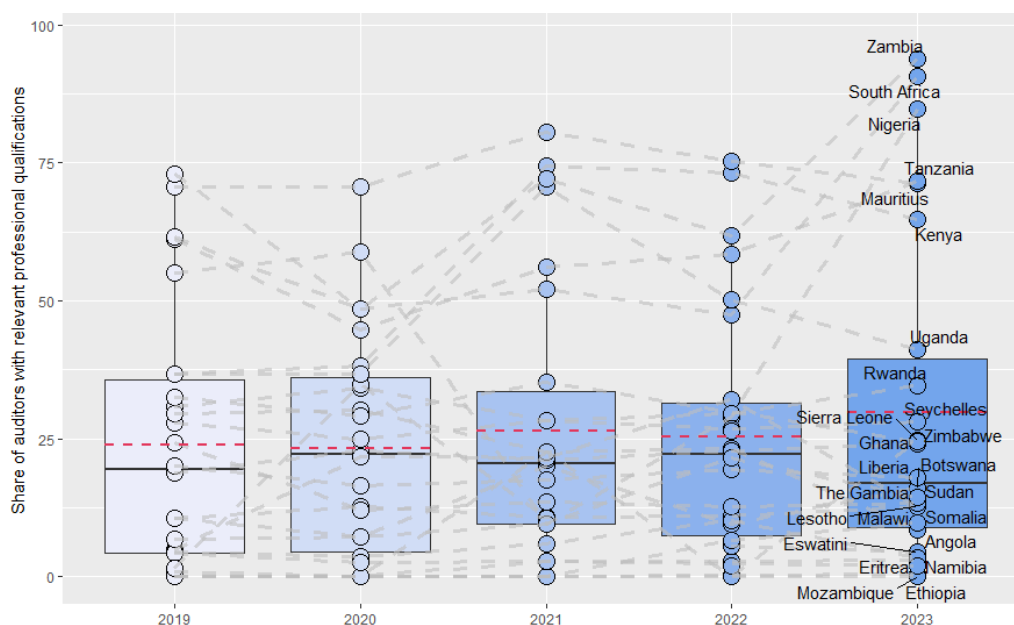
From a theory of change perspective, it is plausible that support for implementing professional capacity-building initiatives (informed by INTOSAI professional pronouncements) should translate into enhanced capacities of SAIs in the domain of professional development and training of staff. This, in turn, should facilitate individual personal development, reflected in an increased number of auditors who have completed public sector professional qualifications.

Following the logframe, for AFROSAI-E's activities under strategic goal 1 (professionalizing public sector accountancy), the impact-level indicator is defined as the percentage of SAIs with auditors who have completed public sector professional qualifications. While in 2019, four SAIs (Angola, Ethiopia, Mozambique, and Somalia) reported not having auditors with relevant professional audit

qualifications (e.g., CPA, CA, ACCA, CFE, CIA), by 2023, all SAls except Mozambique reported having such auditors, according to ICBF data.

When examining the share (in %) of auditors with relevant professional qualifications employed by the SAls¹², as shown in Figure 4, we observe that there was no significant improvement overall. Only Nigeria, South Africa, and Zambia were able to increase their share of auditors with professional qualifications. However, it is important to recognize that the impact of SAls' professional development plans may be time lagged and may not necessarily result in the immediate achievement of professional qualifications by their staff¹³.

Figure 4: Over-time development of the share of auditors with relevant professional qualifications



Note: This figure shows SAls share of auditors with relevant professional qualifications (e.g., CPA, CIA, etc.) per year. Median values are shown as horizontal black line and mean values as dashed red line. The interquartile range (range in which 50% of the SAls are located) is displayed as box.

Greater audit impact

From a theory of change perspective, it is plausible that strengthened institutional and technical capacities of SAls support their accountability role and advocacy for public sector integrity and effectiveness. Academic research indicates that performance audits can induce policy change and improvements in public administration, but only under certain institutional and political conditions. The likelihood of adopting changes recommended by performance audit reports increases when reports draw policy attention (Milgrom and Schwartz, 2008) and when parliamentarians and media attention drive political debate (Raudla et al., 2016). Audited entities are more likely to make changes when recommendations are seen as system improvements, ministers are held accountable,

¹² Calculated based on SAls self-reported data on the number of audit staff employed on a full-time equivalent and number of auditors with relevant professional qualification.

¹³ It would therefore be more interesting to look at the number of staff who started with a professional qualification. However, such data was not available to the evaluator.

and political leadership applies pressure (Reichborn-Kjennerud and Johnsen, 2018).

Anecdotal evidence from interviewees suggests that AFROSAI-E's capacity-building support has helped SAIs to conduct more meaningful audits, particularly in the area of performance and environmental auditing. This, in turn, has reportedly enabled them to provide more relevant insights and recommendations on the efficiency and effectiveness of their jurisdictions' policies in various domains, such as the environment and extractive industries. In some cases (e.g., South Sudan, Sierra Leone, Ghana) these audits helped uncovering misconduct, received significant media and political attention, and contributed to the improvement of public policies and their implementation. There are indications that the expected greater audit impact materialized (i.e., the expected impact level result for goal 2 in the logframe).

For example, the SAI of Ghana, the Ghana Audit Service, conducted a performance audit on the regulation of reclamation activities at small-scale mining sites. The audit aimed to evaluate whether the Minerals Commission (MC) and the Environmental Protection Agency (EPA) ensured that small-scale miners reclaimed mined lands as required by Ghana's mining laws (see: Ghana Audit Service, 2021). The government of Ghana had granted concessions to small-scale miners, who were required to pay a deposit¹⁴ and restore the land to its original state, ensuring no groundwater contamination. The audit assessed whether these miners fulfilled their obligations. The SAI found that many miners did not reclaim the land. Consequently, the audit recommended that small-scale miners refund the deposit and complete the reclamation. This example demonstrates how AFROSAI-E's workshop on extractive industries has contributed to positive environmental impacts and government enforcement of reclamation activities.

As discussed in [section 1.2](#), measuring the downstream impact of AFROSAI-E capacity building on public sector integrity and government policy is challenging. Most metrics, such the Varieties of Democracy (V-Dem) corruption index or the World Bank government effectiveness indicator, are complex composites aggregating various factors. Moreover, the relationship between enhanced SAI capacities and integrity or effectiveness outcomes is indirect and influenced by various external factors, including political and institutional contexts. To account for these, this evaluation study creates a propensity score matched (PSM) comparison group that factors in SAI characteristics (i.e., Type/Model of SAI¹⁵; Scope of Expenditure Audit¹⁶) and other government context factors (i.e., Government accountability¹⁷; Democracy¹⁸; geography; and baseline corruption level).

¹⁴ Small-scale miners had to post reclamation bonds in cash based on approved plans before receiving mining permits (Ghana Audit Service, 2021: p. iv).

¹⁵ According to SAI profiles in the INTOSAI Donor Cooperation database

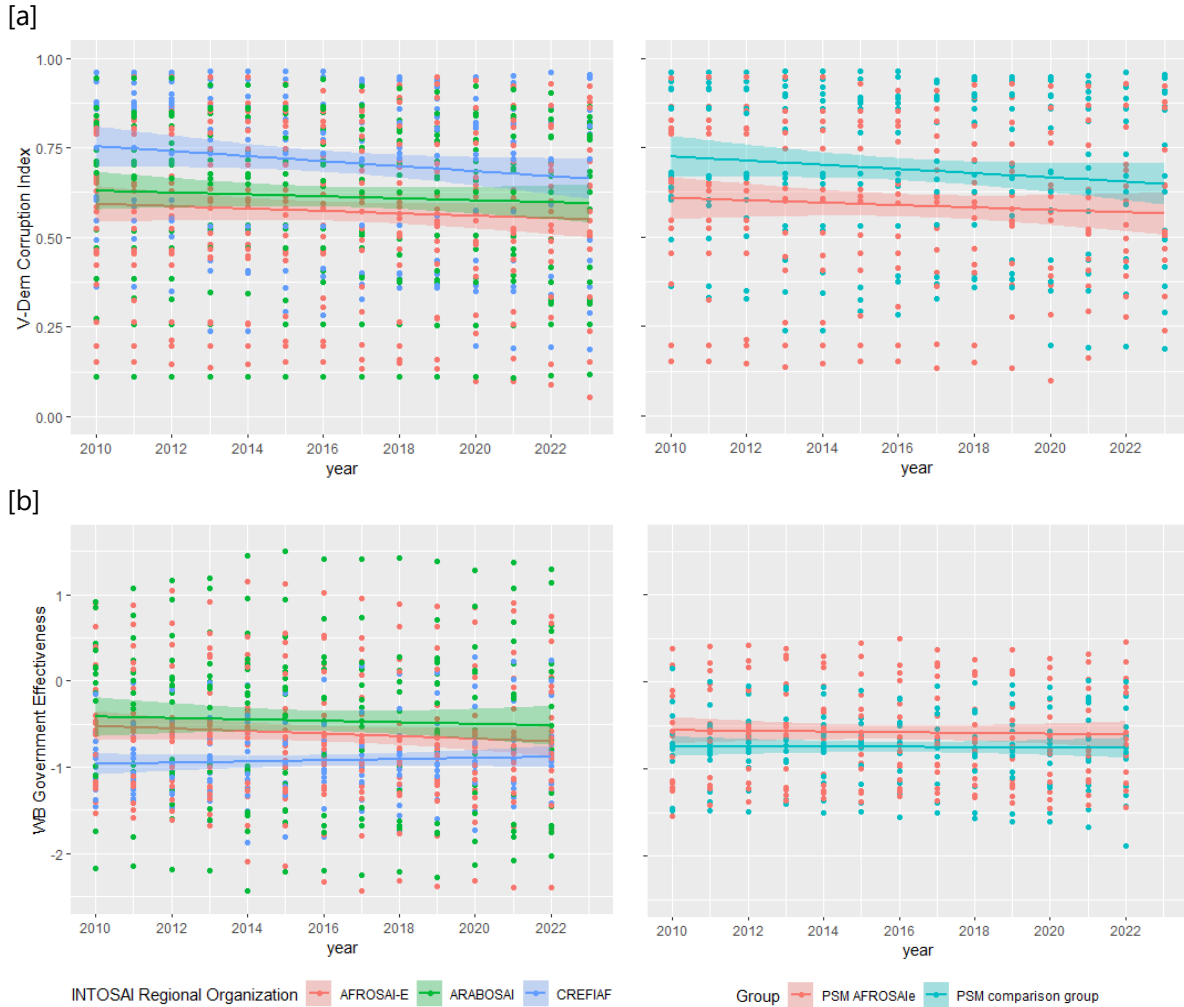
¹⁶ Based on Open Budget Survey data

¹⁷ Measured by the V-Dem accountability index.

¹⁸ Measured by the V-Dem liberal democracy index that captures the constitutional protection of civil liberties such as rule of law, judiciary independence, and effective checks and balances (Coppedge et al., 2024b).

Figure 5 provides an overview of the aggregate trends in the V-Dem Corruption Index (a) and the World Bank government effectiveness indicator (b) for different INTOSAI regional bodies (i.e. AFROSAI-E, CREFIAP, and ARABOSAI) (left panels) and for the propensity score matched (PSM) sample of AFROSAI-E and Non-AFROSAI-E countries (right panels).

Figure 5: Trends in V-Dem Corruption Index and Government Effectiveness by INTOSAI Regional Organization



Note: The data presented in this figure are derived from two primary sources. The V-Dem Corruption Index, as detailed by Coppedge et al. (2024a), provides comprehensive measures of corruption across executive, legislative, and judicial branches (Coppedge et al., 2024b; McMann et al., 2016). Additionally, the World Bank's measure of government effectiveness, as outlined by Kaufmann et al. (2010), captures perceptions of public service quality, civil service independence, policy formulation and implementation.

At the aggregate level, the V-Dem metric for corruption has slightly decreased in all INTOSAI regional country groups in recent years (i.e., 2010-2023). In terms of government effectiveness, there is a weak but noticeable downward trend in both the AFROSAI-E and ARABOSAI community, but a positive development in the CREFIAP. The aggregate trend of the AFROSAI-E community is comparable to the aggregate trend of other INTOSAI regional organisations, showing neither a better nor a worse development.

3.6 Sustainability

Since AFROSAI-E, by its organizational mandate and purpose, is committed to helping SAIs in the region enhance their capacities and cope with current developments, it is highly likely that they will continue to pursue and sustain these efforts. AFROSAI-E has established itself as a trusted partner for its members. The sustainability of AFROSAI-E's capacity building is facilitated by its working modalities and the features of its planning and programming approach. As discussed previously in [section 3.1](#), AFROSAI-E relies on an evidence-based needs identification and participatory approach in the development of its annual plan. Given the therefrom resulting high relevance of its offerings for its members, they are likely to fit their organizational context. Moreover, most SAIs have implemented knowledge-sharing mechanisms to ensure that employees who attend trainings can disseminate the knowledge throughout the organization.

AFROSAI-E's approach to capacity building empowers local professionals but also creates a self-sustaining system of knowledge transfer, ensuring that skills and expertise are preserved and strengthened over time. This is mainly achieved by the application of the "train-the-trainer" model, which reduces reliance on international experts and ensures long-term knowledge retention within the region. The focus on peer-learning and community-driven capacity-building fosters a strong network among SAIs, promoting continuous exchange and collaboration. Most interviewees emphasized that having this network is highly beneficial, as it allows them to easily reach out to peers within the community for assistance with smaller issues.

4. Conclusion

Through the involvement of its members and participatory development of its annual plan AFROSIA-E is in a unique position to provide highly relevant, timely and targeted support to the SAls in English-speaking African countries. This is underscored by the positive feedback of the SAls of Ghana, Malawi, Sierra Leone, South Africa and South Sudan whose representatives were interviewed for the purpose of this evaluation. The continuous exchange with the auditors general of their members, annual conduct of the ICBF self-assessment survey as well as the tri-annual quality assurance reviews of SAls, allows AFROSAI-E to get a comprehensive understanding of SAls needs.

AFROSAI-E's development support activities are highly coherent to the work performed by INTOSAI's working groups and technical committees and the priorities of the professional community that is represented in these. Coherence at the level of SECO's project/programme portfolio is, however, slightly limited. Since the SECO-supported global initiatives of IDI also provide support to SAls in English-speaking Africa in similar areas, there are some recognizable thematic overlaps. Interviewed SAI representatives of the five sampled countries, however, did not consider that as a major issue. According to them, AFROSAI-E capacity building provides mostly complementary, more tailored, and specific support. However, this provides opportunities for SECO to leverage the impact of SPMR in English-speaking Africa.

The effectiveness of AFROSAI-E's work is reflected in the positive experiences reported by beneficiary SAls and, to some extent, in the ICBF data. A majority of SAls in English-speaking Africa have made slow but steady progress across various ICBF elements, indicating a positive trend that can be at least partially attributed to AFROSAI-E's efforts, alongside the contributions of other development partners. Overall, AFROSAI-E's impact is in line with expectations, considering the difficult contexts in which it operates. The organization's ability to deliver relevant and effective support, foster ownership and long-term commitment, and address regional needs ensures that its interventions have a lasting and meaningful impact on its member SAls and the broader public sector.

Table 3 provides an overview of the overall evaluation conclusions per DAC-dimension.

Table 3: Aggregated evaluation scores per DAC-criteria

Dimension	Rating	Comments
Relevance	HS	AFROSAI-E provides relevant support by responding to the needs of its members and assessing them with the ICBF.
Coherence	S	AFROSAI-E's 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 AFROASI-E and IDI.
Effectiveness	HS	Relatively strong evidence in the ICBF data showing slow but steady progress for the majority of SAIs, along with positive experiences reported by beneficiary SAIs.
Efficiency	HS	AFROSAI-E successfully supported a substantial number of SAIs through various activities in key areas, all with relatively modest funding.
Impact	HS	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 SAIs work on public sector integrity and effectiveness is in line with expectations. The case of the Ghana Audit Service is very remarkable, and a positive example of how sector-specific auditing skills can be used to plan and implement a meaningful audit with actionable recommendations, ultimately contributing to the reduction and sanctioning of irresponsible mining and to the protection of the environment.
Sustainability	HS	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 SAIs. AFORSAI-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.

Note: The ratings are the following: HS - Highly satisfactory; S - Satisfactory; US - Unsatisfactory; HU - Highly Unsatisfactory. The detailed assessment grid is provided in the Appendix.

5. Lessons learned

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 their INTOSAI regional body'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 programmes 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 the 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.

6. Recommendations

Based on the findings of this evaluation and the lessons learned, the following recommendations are issued to SECO-WEMU and AFROSAI-E respectively.

For SECO-WEMU:

- i. **Focus on AFROSAI-E's comparative strengths and the resulting opportunities for complementary capacity building offers.** 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.
- ii. **Consider AFROSAI-E capacity building as opportunity for securing sustainability of development achievements and/or for the regionalization of global programs.** 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).
- iii. **Appreciate and maintain the direct and indirect participation of beneficiaries/members in the planning process and enable margins for responding to short-term needs.** 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 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.

For AFROSAI-E:

- iv. **To support the strategic goal of contributing to greater audit impact and to enhance SAs contribution to legislative oversight, AFROSAI-E should think of supporting its SAs in liaising with parliaments.** In academic literature its well documented that the impact of SAs' audits and their recommendations on public policies and their implementation depends on political attention. To increase the impact of audits, AFROSAI-E could possibly strengthen the capacity of its SAs 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 SAs and parliamentarians involved in oversight to improve their collaboration.
- v. **Enhance the alignment of training plans with auditors' schedules to ensure that they can pass on their acquired knowledge timely.** 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 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.
- vi. **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.** 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.

References

- AFROSAI-E (2022). *Abridged Institutional Capacity Building Framework (ICBF) guideline: A guideline for the completion of the ICBF self-assessment questionnaire*. Available at: <https://afrosai-e.org.za/wp-content/uploads/2024/07/2022-Abridged-ICBF-Guideline-2.pdf> [01.09.2024]
- Andrews, M., Pritchett, L., & Woolcock, M. (2013). Escaping capability traps through problem-driven iterative adaptation (PDIA). *World Development*, 51, 234-244. <https://doi.org/10.1016/j.worlddev.2013.05.011>
- Coppedge, M., Gerring, J., Knutsen, C. H., Lindberg, S. I., Teorell, J., Altman, D., Angiolillo, F., Bernhard, M., Borella, C., Cornell, A., Fish, M. S., Fox, L., Gastaldi, L., Gjerløw, H., Glynn, A., Good God, A., Grahn, S., Hicken, A., Kinzelbach, K., Krusell, J., Marquardt, K. L., McMann, K., Mechkova, V., Medzihorsky, J., Natsika, N., Neundorf, A., Paxton, P., Pemstein, D., Pernes, J., Rydén, O., von Römer, J., Seim, B., Sigman, R., Skaaning, S.-E., Staton, J., Sundström, A., Tzelgov, E., Wang, Y., Wig, T., Wilson, S., & Ziblatt, D. (2024a). *V-Dem [Country-Year/Country-Date] Dataset v14*. Varieties of Democracy (V-Dem) Project. <https://doi.org/10.23696/mcwt-fr58>
- Coppedge, M., Gerring, J., Knutsen, C. H., Lindberg, S. I., Teorell, J., Altman, D., Angiolillo, F., Bernhard, M., Borella, C., Cornell, A., Fish, M. S., Fox, L., Gastaldi, L., Gjerløw, H., Glynn, A., Good God, A., Grahn, S., Hicken, A., Kinzelbach, K., Marquardt, K. L., McMann, K., Mechkova, V., Neundorf, A., Paxton, P., Pemstein, D., Rydén, O., von Römer, J., Seim, B., Sigman, R., Skaaning, S.-E., Staton, J., Sundström, A., Tzelgov, E., Uberti, L., Wang, Y., Wig, T., & Ziblatt, D. (2024b). *V-Dem Codebook v14*. Varieties of Democracy (V-Dem) Project.
- Cordery CJ, & Hay D. (2019). Supreme audit institutions and public value: Demonstrating relevance. *Financial Accountability & Management*, 35: 128–142. <https://doi.org/10.1111/faam.12185>
- Fredriksen, C. (2024). *Global SAI Stocktaking Report 2023*. INTOSAI Development Initiative [IDI]. URL: https://gsr.idi.no/GSR2023_EN.pdf [19.09.2024]
- Ghana Audit Service (2021). *Performance Audit Report of the Auditor-General on Regulating Reclamation Activities at Small-Scale Mining Sites*. Ghana Audit Service, 10 June, 2021. Available at: [https://audit.gov.gh/files/audit_reports/Performance Audit Report of the Auditor-General on Regulating Reclamation Activities at Small-Scale Mining Sites.pdf](https://audit.gov.gh/files/audit_reports/Performance%20Audit%20Report%20of%20the%20Auditor-General%20on%20Regulating%20Reclamation%20Activities%20at%20Small-Scale%20Mining%20Sites.pdf) [23.09.2024]
- INTOSAI Development Initiative [IDI] (2024). *Information Note: Guiding Information on the Removal Process of the Auditor General of Sierra Leone*. Available at: <https://www.idi.no/elibrary/independent-sais/1999-information-note-idi-intosai-sierra-leone-2024/file> [23.09.2024]
- Kaufmann, D. and Kraay, A. and Mastruzzi, M. (2010). The Worldwide Governance Indicators: Methodology and Analytical Issues. *World Bank Policy Research Working Paper* No. 5430, Available at SSRN: <https://ssrn.com/abstract=1682130>
- Lawson, A., & Harris, J. (2023). Is the problem driven iterative adaptation approach (PDIA) a panacea for public financial management reform? Evidence from six African countries. *World Development Perspectives*, 31, 100526. <https://doi.org/10.1016/j.wdp.2023.100526>
- McMann, K. M., Pemstein, D., Seim, B., Teorell, J., & Lindberg, S. I. (2016). Strategies of validation: Assessing the varieties of democracy corruption data. *V-Dem Working Paper*, 23.
- Milgrom, T., & Schwartz, R. (2008). Israel's Auditor as Policy Change Agent: The Case of Water Policy.

- Moran, G., Baumgart dos Santos, M., Elkjaer, K. and Mushayavanhu, D. (2022). *Evaluation of Sida's support to the African Organisation of English-Speaking Supreme Audit Institutions (AFROSAI-E)*. NIRAS Sweden AB.
- Papada, E., Altman, D., Angiolillo, F., Gastaldi, L., Köhler, T., Lundstedt, M., Natsika, N., Nord, M., Sato, Y., Wiebrecht, F. and Lindberg, St. (2023). *Defiance in the Face of Autocratization: Democracy Report 2023*. University of Gothenburg: Varieties of Democracy Institute (V-Dem Institute). URL: https://www.v-dem.net/documents/29/V-dem_democracyreport2023_lowres.pdf [01.09.2024]
- Raudla, R., Taro, K., Agu, C. and Douglas, J. W. (2016). The Impact of Performance Audit on Public Sector Organizations: The Case of Estonia. *Public Organization Review*, 16, 217–233. <https://doi.org/10.1007/s11115-015-0308-0>
- Reichborn-Kjennerud, K., & Johnsen, Å. (2018). Performance Audits and Supreme Audit Institutions' Impact on Public Administration: The Case of the Office of the Auditor General in Norway. *Administration & Society*, 50(10), 1422–1446. <https://doi.org/10.1177/0095399715623315>

Annexes

Annex 1: List of stakeholders

Stakeholder	Position	Organization	Date
Wynand Wentzel	Executive Officer	AFROSAI-E	30.05.2024
Gorden Kandoro	Senior Manager	AFROSAI-E	30.05.2024
Joseph Mumbire	Manager	AFROSAI-E	30.05.2024
Cynthia Mangaba	Monitoring and Evaluation Manager	AFROSAI-E	15.05.2024
Josephine Mukomba	Executive Officer Audit Capacity Building	AFROSAI-E	03.06.2024
Nonhlanhla Ndaba	Technical Manager	AFROSAI-E	03.06.2024
Jan van Schalkwyk	Executive	Auditor-General South Africa	26.06.2024
Lawrence Ayagiba	Deputy Auditor-General	Ghana Audit Service	11.07.2024
Philip Goba	Assistant Auditor General	Audit Service Sierra Leone	19.06.2024
Justin Droko	Deputy Auditor General	Audit Chamber South Sudan	25.06.2024
Timothy Mponela	Head of Audit Methodology Unit	Malawi National Audit Office	11.07.2024

Annex 2: Guiding questions for interviews

Part I: General reflections

1. What offers for further development have you taken advantage of? (regional training activities and/or targeted, special support)
2. In general, how would you describe participation of your organization in these programs? What is the main motivation and what expectations did you have?
3. Are there any special preconditions in your organization that helped implementing the assistance or learnings from participation in the program(s)?
4. Were there any obstacles in your organization's environment (internal or external) that limited the implementation of inputs provided?
5. How was your participation affected by the Covid-19 pandemic and how has the project adapted to the challenges?

Part II: Merits

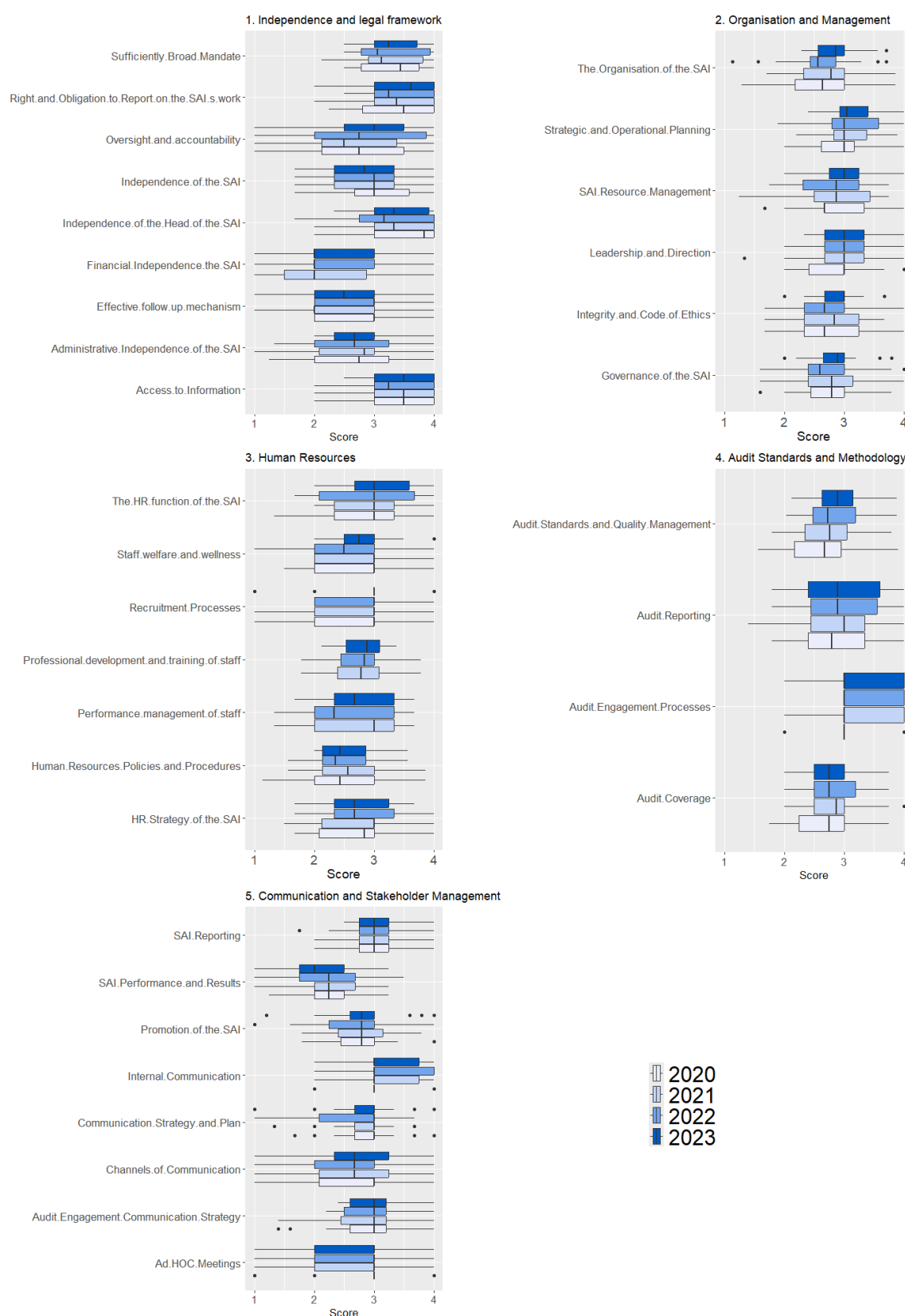
6. Which are the main achievements you could achieve so far thanks to AFROSAI-E's support?
7. Which elements of AFROSAI-E's assistance have had the highest impact on your operations / daily work and facilitate pursuit of your mandate?
8. Why do you think these elements were beneficial for your work?
9. Based on AFROSAI-E support, did you make, or have you planned to make any (strategic, organizational, or operational) adjustments regarding the integration of gender issues?
10. How did AFROSAI-E's support help you in harnessing the opportunities provided by digitalization?
11. (How) did AFROSAI-E support you in conducting audits on environmental issues?

Part III: Possibilities for refinement and concluding remarks

12. Are there any elements of assistance that you think must be revised or recalibrated to help SAIs in English-Speaking Africa in the future?
13. What would you advise other SAIs to consider, when participating in the AFROSAI-E's programs and/or receiving support?
14. Are there any other insights or considerations you would like to share?

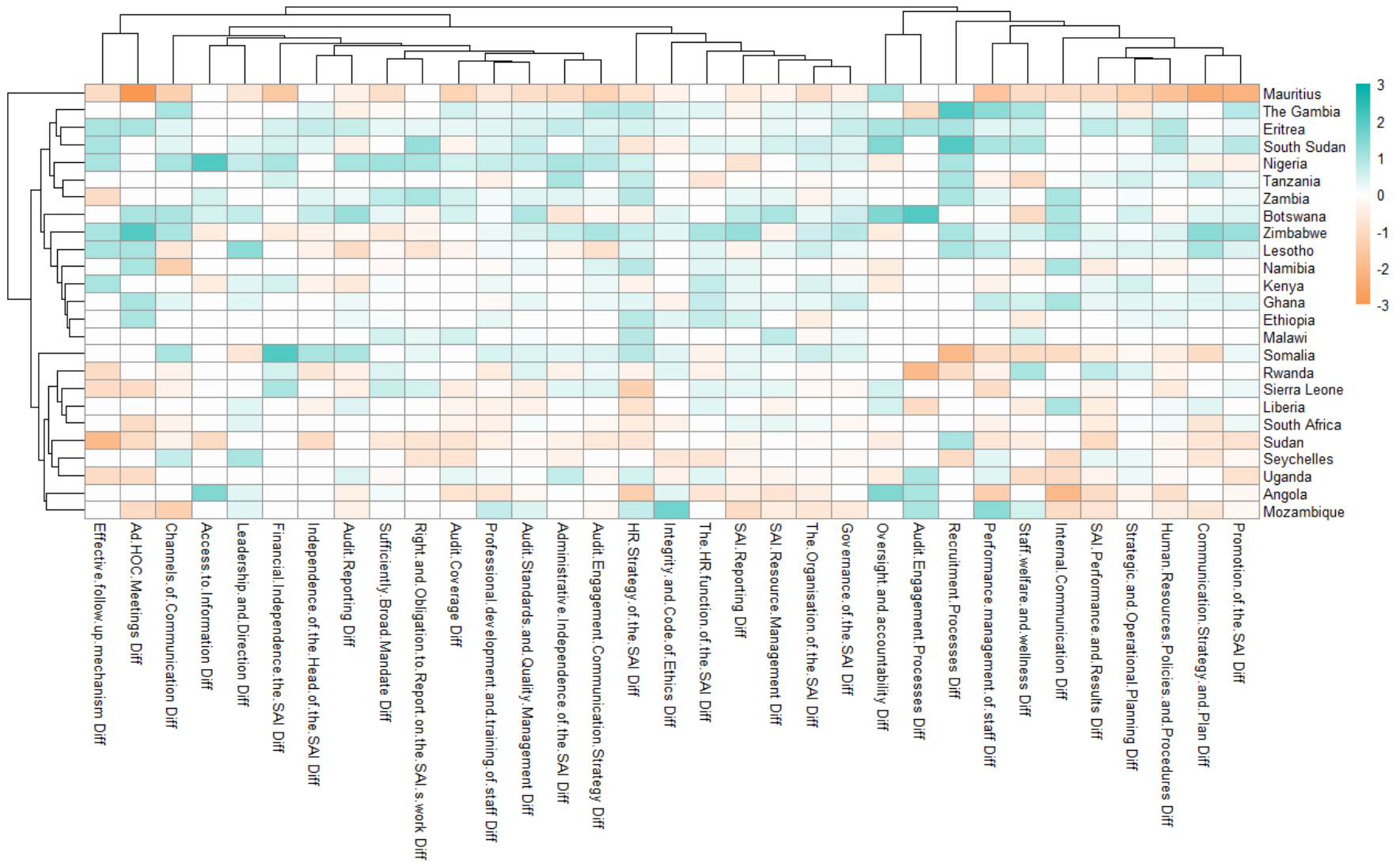
Annex 3: Analysis of ICBF Scores

Figure 6: Development of ICBF results (2020-2023)



Note: This figure shows the distribution of SAI's ICBF self-assessment scores by year. Median values are shown as vertical black line and the interquartile range (range in which 50% of the SAI's are located) as box.

Figure 7: Heatmap of over time differences in ICBF scores (2021-2023) across countries with hierarchical clustering



Annex 4: Assessment grid

This assessment grid is a mandatory annex to external evaluations and internal assessments of SDC and SECO financed projects and programs (hereinafter referred to as an 'intervention'), be they commissioned by SDC, SECO or external partners. It is based on the OECD Development Assistance Committee evaluation criteria and guidance.¹⁹ Its purpose is to help make results of evaluations more transparent and quantify them (transform the qualitative information in the evaluation reports into quantitative scores) in a standardized manner. This serves accountability purposes and helps for the aggregate reporting, steering and learning at SDC and SECO.

How to use this assessment grid:

- Evaluators should provide the filled assessment grid in **Word**.
- All *applicable* sub-criteria should be scored and a short explanation provided. If the evaluation ToRs explicitly exclude some DAC criteria, they should not be filled in the assessment grid. To guarantee coherence, it is advised to match each evaluation question in the ToRs to a sub-criterion in the assessment grid.
- The 22 sub-criteria shall not be modified, however additional sub-criteria may be added to reflect specific objectives and learning interests of the commissioner.
- If specific results are not yet measurable at the time of the assessment, it requires analysing the likelihood of achieving effectiveness, impact and sustainability. Please mention this in the dedicated section (evaluability assessment on p. 2).
- There are hyperlinks on each evaluation criteria in the assessment grid, which lead to the [OECD guidance](#) on each specific criterion. The guidance also includes information on the interlinkages and differences between the DAC criteria.
- When applying a gender and climate lens, evaluators are expected to use the relevant guidance.²⁰
- To rate each sub-criteria, select your rating (0-4, kindly only use integers) in the column "score":

	Relevance / coherence / efficiency	Effectiveness	Impact	Sustainability
1= Highly satisfactory	There were no shortcomings in relation to the intervention's relevance/ coherence/	Objectives at outcome level were (or are likely to be) fully achieved or exceeded.	The intervention had (or is likely to have) a significant positive	All of the intervention's benefits (will) last.

¹⁹ Two guiding principles were set out by the OECD DAC Network on Development Evaluation alongside the definitions of the six criteria. These are:

1. Principle One: The criteria should be applied thoughtfully to support high-quality, useful evaluation.
2. Principle Two: Use of the criteria depends on the purpose of the evaluation.

The OECD guidance [Applying Evaluation Criteria Thoughtfully](#) (2021) explains these principles and provides advice as well as examples for the use of the criteria.

²⁰ See for instance [Applying a Human Rights and Gender Equality Lens to the OECD Evaluation Criteria](#)

	efficiency.		impact.	<i>Note: for this rating, clear evidence is required (not only assumptions).</i>
2= Satisfactory	There were moderate shortcomings in relation to the intervention's relevance/ coherence/ efficiency.	Objectives at outcome level were (or are likely to be) largely achieved.	The intervention had (or is likely to have) an overall positive impact.	A majority of the intervention's benefits (will) last.
3= Unsatisfactory	There were important shortcomings in relation to the intervention's relevance/ coherence/ efficiency.	Objectives at outcome level were (or are likely to be) only partially achieved (at a rather low level). <i>Note: if outputs are achieved, but do not result in the expected outcomes, consider rating effectiveness as unsatisfactory.</i>	The intervention had (or is likely to have) no impact.	A minority of the intervention's benefits (will) last.
4= Highly unsatisfactory	There were very severe shortcomings in relation to the intervention's relevance/ coherence/ efficiency.	Objectives at outcome level were not achieved (or are unlikely to be achieved).	The intervention had (or is likely to have) an unexpected negative impact.	None of the intervention's benefits (will) last.
0= Not assessed	The criteria statement cannot be assessed. Please explain in the justifications section.			

Along with the assessment grid, please also fill in this table with data on the evaluation, on the evaluated intervention and on the evaluability of the intervention.

Evaluation data				
Title of the evaluation report	Evaluation of the Strengthening African Supreme Audit Institutions (SASAI) Programme, Phase I (SECO's contribution to AFROSAI-E)			
Evaluation mandated by	SECO-WEMU	Evaluation dates (start – end)	start date	end date
Evaluation carried out by	Pascal Horni	For external evaluations: Total evaluation budget (including	20'250	

Name of lead evaluator (if relevant) Name of company	ZHAW – Zurich University of Applied Sciences, Institute of Public Management	all fees and costs) and currency	CHF
Has any member of the evaluation team been involved in the intervention?	No	If yes, how?	N/A
Evaluated intervention data			
Intervention title (including phase number)	Strengthening African Supreme Audit Institutions (SASAI) Programme, Phase I		
Intervention internal number (if available) (e.g. 7F-..., UR_...)	Click here to enter text.	Dates of the evaluated phase (start – end)	29.04.2024 30.09.2024
Is it the final phase?	Select Yes or No	Total budget for the evaluated phase; SDC/SECO contribution if applicable	CHF 3,000,000.00 SECO
Evaluability²¹ assessment by evaluator			
To which extent do you consider that the intervention can be evaluated in a reliable and credible fashion?	2 - satisfactory		
If applicable, please select the type of limitation(s) to the evaluation and provide a brief explanation <i>Note: when assessing evaluability also consider the representativeness and participation of specific stakeholders/groups involved in the evaluation as well as the influence of</i>	☐ Objectives are not adequately defined (e.g. weaknesses in intervention design, lack of baselines and targets) ☐ Results are not verifiable (e.g. too early to tell, lack of sufficiently robust data and evidence) ☒ Other limitation(s) The question of whether a country's SAI benefits from AFROSAI-E support (/ the SASAI programme) and some of its impact level results (i.e., public sector integrity and effectiveness) is confounded by historical		

²¹ See definition of evaluability in OECD (2023), Glossary of Key Terms in Evaluation and Results Based Management for Sustainable Development (Second edition), OECD Publishing, Paris <https://www.oecd-ilibrary.org/docserver/632da462-en-fr-es.pdf?expires=1690787009&id=id&accname=guest&checksum=ED10CC16AE8370653438B9C7A52688E0>

conflict/fragile context on the quality and validity of the data and access to target groups (if applicable)	legacies. These legacies, particularly from the countries' past as former British colonies, have influenced not only the language used—which determines eligibility for support—but also the broader state and governance structures. Additionally, as SECO co-funds AFROSAI-E's core budget, the specific impact of SECO's contribution cannot be isolated from that of other funding partners.
--	--

DAC criteria and SDC/SECO sub-criteria	Score	Justification (Please provide a short explanation for your score or explain the reason why a criterion was not assessed)
1 <u>Relevance</u>: Is the intervention doing the right things? Summary: The extent to which the intervention's objectives <u>and</u> design (at the time of design and at time of evaluation) respond to beneficiaries' and involved stakeholders' needs and priorities, and continue to do so if circumstances change. <i>Note: Understanding gendered power dynamics and reflecting on the SDG commitment to "leave no one behind" are crucial in understanding relevance.</i>	<i>Note: the DAC criteria score is the arithmetic mean of sub-criteria.</i> <i>For completion notes, it is allowed if not possible otherwise to only rate the DAC criteria</i>	The intervention is relevant because it strengthens SAIs in performing independent audits, which enhances government accountability and aligns with the United Nations Sustainable Development Goal (SDG) 16. Additionally, AFROSAI-E's capacity building addresses emerging audit areas like sustainability, equipping SAIs with the necessary skills to tackle these issues effectively.
1.1 <i>Responsiveness to needs, policies and priorities</i>: the extent to which the objectives (at output, outcome and impact levels) of the intervention respond to the needs and priorities of the beneficiaries (target group), involved stakeholders (involved in funding, implementing and/or overseeing the intervention) and, when relevant, to indirectly affected stakeholders (e.g. civil society, etc.). <i>Note: A particular emphasis should be placed on beneficiaries. If there are trade-</i>	1 - highly satisfactory	AFROSAI-E capacity building is strongly aligned to the needs of its beneficiaries / AFROSAI-E members. Needs are systematically assessed and captured through ICBF data collection, quality reviews, and governing board discussions.

DAC criteria and SDC/SECO sub-criteria	Score	Justification (Please provide a short explanation for your score or explain the reason why a criterion was not assessed)
<i>offs, please describe them in the justification.</i>		
1.2 Sensitiveness and responsiveness to the context and capacities of the beneficiaries and involved stakeholders: the extent to which the context was considered in the design of the intervention (e.g. economic, environmental, equity, social, cultural, political economy and last but not least capacity considerations). <i>Note: Evaluators are encouraged to describe which contextual factors are most pertinent to the intervention.</i>	1 - highly satisfactory	Capacities of beneficiary SAs are systematically captured through the ICBF self-assessment and considered in programming of interventions.
1.3 Quality of design: the extent to which core design elements of the intervention (such as objectives and their related indicators, logframe, theory of change including related assumptions, choice of services and intervention partners, exit strategy) reflect the needs and priorities of the target group, are appropriate, realistic, clearly defined, measurable and feasible (technical, organisational and financial feasibility). <i>Note: the exit strategy should be planned from the outset of the intervention to ensure the continuation of positive effects as intended, whilst allowing for changes in contextual conditions.</i>	2 - satisfactory	Beneficiary SAs considered interventions well designed and highly useful. The timing of the trainings was not always ideal, as some of them took place during the audit peak season.
1.4 Adaptation over time: the extent to which the intervention has meaningfully adapted to changes over the course of its lifespan (e.g. evolving policy and economic contexts, change of funding, new opportunities, outbreaks of conflict or pandemic, etc.).	1 - highly satisfactory	Given due to annual planning.
If an additional sub-criteria is relevant please formulate it here	select	n/a

DAC criteria and SDC/SECO sub-criteria	Score	Justification (Please provide a short explanation for your score or explain the reason why a criterion was not assessed)
2 <u>Coherence</u>: How well does the intervention fit? Summary: The compatibility of the evaluated intervention with other interventions in a country, sector or institution, i.e., the extent to which other interventions (in particular policies) support or undermine the intervention and vice versa.	<i>Note: the DAC criteria score is the arithmetic mean of sub-criteria.</i> <i>For completion notes, it is allowed if not possible otherwise to only rate the DAC criteria</i>	Overall, AFROSAI-E's capacity building is coherent with the work of other development partners and strongly aligned with INTOSAI working groups' developments. AFROSAI-E helps its members operationalize the international SAI community's developments and mainstream these in English-speaking Africa.
2.1 Internal policy alignment: the extent to which the intervention aligns with the wider policy frameworks of the Swiss Development Cooperation,	2 - satisfactory	AFROSAI-E's activities support SECO and SDC priority countries, helping them building strong institutions (SDG

DAC criteria and SDC/SECO sub-criteria	Score	Justification (Please provide a short explanation for your score or explain the reason why a criterion was not assessed)
including the most recent Swiss international cooperation strategy overall and at country level, as well as to relevant international norms and standards to which Switzerland adheres (international law, international agreements, etc.).		16).
2.2 Internal compatibility: the extent to which the intervention is compatible with other interventions of Swiss development cooperation in the same country/region and thematic field (consistency, complementarity, synergies, avoiding duplication of efforts, subsidiarity). <i>Note: if feasible, evaluators are encouraged to also take into account compatibility with the interventions of different levels / departments of the Swiss government in the same operating context (e.g.: development, diplomacy, trade, security, etc.)</i>	2 - satisfactory	Both SECO-funded programmes, SPMR (Phase I and II) and SECO's contribution to AFROSAI-E, support SAIs in strategic management. While there is thematic overlap, these programmes complement each other by balancing global scalability with regional tailoring, using AFROSAI-E's in-depth knowledge of its members. However, coordination between the two SECO-funded programmes could be strengthened and systematized.
2.3 External compatibility: the extent to which the intervention is compatible with interventions of other actors in the country and thematic field (complementarity, synergies, overlaps and gaps, value-added, use of existing systems and structures for implementing activities, harmonization, coordination, etc.).	1 - highly satisfactory	AFROSAI-E's capacity building is coherent with the work of other development partners and strongly aligned with INTOSAI working groups' developments.
If an additional sub-criteria is relevant please formulate it here	select	n/a
3 Effectiveness: Is the intervention achieving its objectives? Summary: The extent to which the intervention achieved, or is expected to achieve, its objectives and its results, including any differential results across groups.	<i>Note: the DAC criteria score is the arithmetic mean of sub-criteria.</i> <i>For completion</i>	AFROSAI-E capacity building appears to be effective in strengthening institutional and technical capacities of SAIs.

DAC criteria and SDC/SECO sub-criteria	Score	Justification (Please provide a short explanation for your score or explain the reason why a criterion was not assessed)
	<i>notes, it is allowed if not possible otherwise to only rate the DAC criteria</i>	
3.1 Achievement of the objectives: The extent to which the intervention achieved or is expected to achieve its intended objectives (outputs <u>and outcomes</u>) as originally planned (or as modified to cater for changes in the environment), including its transversal objectives (e.g. gender, climate) <i>Note: If some – but not all – of the objectives were achieved the evaluators will need to examine their relative importance to draw conclusions on the effectiveness.</i>	1 - highly satisfactory	ICBF self-assessment data shows, most SAls have improved in various areas over the last three years (i.e., 2021-2023).
3.2 Unintended effects: The extent to which the intervention has responded adequately to the potential benefits/risks of the positive/negative unintended results?	1 - highly satisfactory	The intervention was adjusted adequately to the challenges provided by the Covid-19 pandemic.
3.3 Differential results: the extent to which the intervention results (outcomes) were inclusive and equitable amongst beneficiary groups and the extent to which key principles such as non-discrimination, accountability and leave-no-one-behind were taken into account during the implementation.	1 - highly satisfactory	AFROSAI-E's capacity building offerings are inclusive in the sense that they are open to all its members (except bilateral support).As AFROSAI-E also engages with SAls operating in fragile and conflict-affected environments, it upholds the principle of leaving no one behind.
If an additional sub-criteria is relevant please formulate it here	select	Click here to enter text.
4 Efficiency: How well are resources being used?	<i>Note: the DAC</i>	With the funding provided by SECO, AFROSAI-E

DAC criteria and SDC/SECO sub-criteria	Score	Justification (Please provide a short explanation for your score or explain the reason why a criterion was not assessed)
Summary: The extent to which the intervention delivers, or is likely to deliver, results in an economic and timely way.	<i>criteria score is the arithmetic mean of sub-criteria.</i> <i>For completion notes, it is allowed if not possible otherwise to only rate the DAC criteria</i>	successfully assisted its members SAls with a significant number of activities and material outputs.
4.1 Economic efficiency: The extent to which the intervention delivered the results (inputs à outputs; inputs à outcomes) in the most cost-efficient way possible (including allocation of resources between target groups and time periods; available options for purchasing inputs according to market conditions, etc.).	1 - highly satisfactory	AFROSAI-E successfully supported a substantial number of SAls through various activities in key areas, all with relatively modest funding. The relationship between inputs and outcome level results is remarkable, especially considering the challenging context in which most of the SAls operate. AFROSAI-E appears to be endeavouring to use the products of other initiatives and build on them (e.g., IntoSAINT).
4.2 Timeliness: The extent to which the intervention delivered the results (outputs, outcomes) in a timely manner (within the intended timeframe or reasonably adjusted timeframe) and the extent to which efforts were made to mitigate delays. <i>Note: in case timeliness was unsatisfactory for reasons outside of the intervention's control, the rating should still be unsatisfactory and explanation</i>	2 - satisfactory	Despite the Covid-19 pandemic, AFROSAI-E was able to deliver its support. 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 implement acquired knowledge immediately after the training.

DAC criteria and SDC/SECO sub-criteria	Score	Justification (Please provide a short explanation for your score or explain the reason why a criterion was not assessed)
<i>provided in the justification field.</i>		
4.3 Operational efficiency: The extent to which management, monitoring and steering mechanisms supported efficient implementation (resource allocation, spending and redirection, risk management, logistics and procurement decisions, etc.)	2 - satisfactory	AFROSAI-E maintains an advanced online monitoring and evaluation system. This system supports planning and progress tracking of the large portfolio of activities. At present, the system's capabilities are however limited, and it is difficult to obtain a comprehensive overview of ongoing and completed projects. Procurement decisions and logistics were not assessed, as these were outside the scope of the terms of reference.
If an additional sub-criteria is relevant please formulate it here	select	Click here to enter text.
5 Impact: What difference does the intervention make? Summary: The extent to which the intervention has generated or is expected to generate significant positive or negative, intended or unintended, higher-level effects. Impact addresses the ultimate significance and potentially transformative effects of the intervention. It seeks to identify social, environmental and economic indirect, secondary and potential consequences of the intervention that are longer term or broader in scope than those already captured under the effectiveness criterion. It does so by examining the holistic and enduring changes in systems or norms, and potential effects on people's well-being, human rights, gender equality, and the environment. <i>Note: depending on the timing of the evaluation and the timescale of intended benefits, evaluators can assess for both actual impacts (i.e. already evident) and foreseeable impacts.</i>	<i>Note: the DAC criteria score is the arithmetic mean of sub-criteria.</i> <i>For completion notes, it is allowed if not possible otherwise to only rate the DAC criteria</i>	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 SAIs work on public sector integrity and effectiveness is in line with expectations. The case of the Ghana Audit Service is very remarkable, and a positive example of how sector-specific auditing skills can be used to plan and implement a meaningful audit with actionable recommendations, ultimately contributing to the reduction and sanctioning of irresponsible mining and to the protection of the environment.

DAC criteria and SDC/SECO sub-criteria	Score	Justification (Please provide a short explanation for your score or explain the reason why a criterion was not assessed)
5.1 Significance: The extent to which the intervention generated or is expected to generate (planned and, where applicable, revised) 'higher-level effects' (i.e. lasting changes in the lives of beneficiaries). <i>Note: also consider the extent to which the intervention contributed to “holistic and enduring changes in systems or norms”. Transformational change can be thought of as addressing root causes, or systemic drivers of poverty, inequalities, exclusion and environmental damage, and is recognised in the 2030 Agenda as necessary to achieving the sustainable development goals.</i>	1 - highly satisfactory	Impact level results (as defined in AFROSAI-E's logframe) were achieved. For AFROSAI-E's strategic goal 2, (professionalizing public sector accountancy), the impact-level indicator is defined as the percentage of SAls with auditors who have completed public sector professional qualifications. The share of SAls with auditors with relevant professional qualifications has increased. By 2023, all SAls except Mozambique reported having auditors with relevant qualifications (according to ICBF data). However, the proportion of auditors with relevant professional qualifications employed by SAls stagnated (except for Nigeria, South Africa and Zambia).
5.2 Differential impact: the extent to which the intervention results (impacts) were inclusive and equitable amongst beneficiary groups and the extent to which key principles such as non-discrimination, accountability and leave-no-one-behind were taken into account during the implementation. <i>Note: Keep in mind that positive impacts overall can hide significant negative distributional effects.</i>	0 - not determined	n/a
5.3 Contribution of the intervention to the achievement of higher-level objectives (impacts): To what extent has the intervention contributed to the achievement of higher-level objectives?	2 - satisfactory	Anecdotal evidence from interviewees suggests that AFROSAI-E's capacity-building support has helped SAls to conduct more meaningful audits, particularly in the area of performance and environmental auditing. This, in turn, has reportedly enabled them to provide more relevant insights and recommendations on the efficiency and effectiveness of their jurisdictions' policies in various

DAC criteria and SDC/SECO sub-criteria	Score	Justification (Please provide a short explanation for your score or explain the reason why a criterion was not assessed)
		domains, such as the environment and extractive industries.
5.4 Unintended impacts: to which extent have unintended effects been positive?	0 - not determined	No unintended effects were recognisable
If an additional sub-criteria is relevant please formulate it here	select	n/a
6 Sustainability: Will the benefits last? Summary: The extent to which the net benefits of the intervention continue or are likely to continue. Includes an examination of the enabling environment for sustainable development, i.e. financial, economic, social, environmental, and institutional capacities of the systems needed to sustain net benefits over time. Involves analysis of resilience, risks and potential trade-offs. <i>Note: depending on the timing of the evaluation and the timescale of intended benefits, evaluators can assess for both actual sustainability (i.e. the continuation of net benefits created by the intervention that are already evident) and prospective sustainability (i.e. the net benefits for key stakeholders that are likely to continue into the future)</i>	<i>Note: the DAC criteria score is the arithmetic mean of sub-criteria.</i> <i>For completion notes, it is allowed if not possible otherwise to only rate the DAC criteria</i>	Sustainability is supported by AFROSAI-E's evidence-based, participatory planning approach and the use of the "train-the-trainer" model, which fosters long-term knowledge retention and reduces reliance on international experts. This approach, combined with a strong network for peer-learning and collaboration, ensures continuous capacity building and knowledge transfer among SAIs.
6.1 Capacity development: The extent to which the beneficiaries and development partners have strengthened their capacities (at the individual, community, or institutional level), have the resilience to overcome future risks that could jeopardise the intervention's results and have improved the ownership or political will.	1 - highly satisfactory	Ownership among beneficiaries has been supported by their active involvement in the planning of AFROSAI-E's capacity-building activities. By incorporating their perspectives and needs, and fostering a community-driven approach, SAIs become co-owners, enhancing their commitment and ensuring the sustainability of the efforts.

DAC criteria and SDC/SECO sub-criteria	Score	Justification (Please provide a short explanation for your score or explain the reason why a criterion was not assessed)
6.2 Financial sustainability: The extent to which development partners have the financial resources to maintain the intervention's net benefits over time (e.g. increased national (and where applicable subnational) financial or budgetary commitments).	2 - satisfactory	It can be assumed that the beneficiary SAI will be able to maintain their practices, which have been adapted as a result of the intervention, independently without financial support.
6.3 Contextual factors: The extent to which the context is conducive to maintain the intervention's net benefits over time (e.g. policy or strategy change; legislative reform; institutional reforms; governance reforms; increased accountability for public expenditures; or improved processes for public consultation in development planning). <i>Note: It includes assessing the trade-offs associated between instant outcomes and potential longer-term effects as well as the trade-offs between financial, economic, social and environmental aspects.</i>	1 - highly satisfactory	SAIs with independence and strong independence safeguards should be able to maintain the net benefits over time, regardless of developments in their political context. However, SAI independence has come under threat recently (also in English-speaking Africa, as the example of the SAI Sierra Leone shows), but AFROSAI-E also helps its members strengthening their independence.
If an additional sub-criteria is relevant please formulate it here	select	n/a
7 General comments Summary: this section is only for free text (no score). The evaluator may provide an overall assessment of the evaluated intervention, explore and reflect on relationships and synergies between different criteria (this includes considering if and how they are causally related).		Please consider the lessons-learned in section 5 of this report.

Zurich University
of Applied Sciences

School of Management and Law

Institute of Public Management

www.zhaw.ch/ivm