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Peer-to-Peer Capacity Development Support to Supreme Audit Institutions

FWC SIEA 2018 - LOT 5: Budget Support
Specific contract number: SIEA 2018-10996 /
300033698

Final Report

Client: European Union

ECORYS Consortium

Implemented by:



Rotterdam, 1 June 2023



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Abbreviations

AFROSAI-E	African Organisation of English-speaking Supreme Audit Institutions
ASOSAI	Asian Organisation of Supreme Audit Institutions
ARABOSAI	Arab Organization of Supreme Audit Institutions
BUSS	Brokering Upscaled SAI Support
CAROSAI	Caribbean Organization for Supreme Audit Institutions
CBC	Capacity Building Committee (of INTOSAI)
CREFIAF	Organisation Africaine des Institutions Supérieures de Contrôle des Finances Publiques
EC	European Commission
EUROSAI	The European Organisation of Supreme Audit Institutions
FBSA	Federal Board of Supreme Audit
GAO	General Audit Office
GFU	Global Foundation Unit
HI	High Income (Country)
IADB	Inter-American Development Bank
IDA	International Development Association
IDB	International Development Bank
IDC	INTOSAI Donor Cooperation
IDI	INTOSAI Development Initiative
IFI	International Financial Institution
INTOSAI	International Organisation of Supreme Audit Institutions
MENA	Middle East and North Africa
MFAT	New Zealand Ministry of Foreign Affairs and Trade
MoU	Memorandum of Understanding
NAO	National Audit Office
NZD	New Zealand Dollar
OAG	Office of the Auditor General
ODA	Official Development Assistance
OECD	Organisation for Economic Cooperation and Development
OECD - DAC	OECD Development Assistance Committee
OLACEFS	Organization of Latin American and Caribbean Supreme Audit Institutions
P2P	Peer-to-Peer
PAP-APP	Accelerated Peer-Support Partnership Programme
PASAI	Pacific Association of Supreme Audit Institutions
PMF	(SAI-) Performance Measurement Framework
PFM	Public Finance Management
RG	Reference Group
SAI	Supreme Audit Institution
ToR	Terms of Reference
UMI	Upper Middle Income (Country)

Executive Summary

Background and objective

During the past decades, capacity development of Supreme Audit Institutions through the instrument of P2P cooperation has been frequently applied and promoted by the INTOSAI community. This report presents the results of the study Peer-to-Peer Capacity Development Support to Supreme Audit Institutions. The objective of this study is to provide the INTOSAI community and its development partners with an overview of the P2P landscape with its different models of capacity development support and funding modalities, good practices in P2P that may be disseminated among stakeholders and possible solutions for bottlenecks to further encourage P2P cooperation. The study presents:

- A mapping of P2P actions implemented by SAIs globally in the period 2015-2022 resulting in a list with P2P actions with information on the various dimensions of each action (e.g. duration, provider and recipient SAIs, duration, scope, implementation modality and funding).
- An analysis of the P2P landscape providing an understanding of the conditions that make P2P relevant, efficient, effective, sustainable and value adding.
- Lessons learnt and recommendations identifying good practices, constraining factors and bottlenecks and how they could be addressed.

Different forms of peer cooperation between SAIs can be observed. For the purpose of this study, P2P support is defined as *a relationship between two or more SAIs, where one or more SAIs provides another SAI with general and/or specific capacity-development support relevant to the functions of the SAI*. The cooperation is formalised through a MoU, cooperation agreement or otherwise and has a duration of at least six months.

Approach

The following data sources were used for developing the mapping of global P2P capacity development cooperation between SAIs (list of P2P actions): the SAI Capacity Development Database operated by INTOSAI Development Initiative (IDI), in which SAIs record their P2P actions; a subset of the data of the INTOSAI Global Survey 2020 and a questionnaire (survey) which targeted the largest P2P providers. For analysing P2P actions a case study analysis has been designed and implemented. Five cases of P2P actions were analysed through reviewing reports (MoUs, workplans, progress and evaluation reports) and interviews with key stakeholders. In addition, perspectives of SAIs on P2P collaboration were collected through a survey and two focus group discussion sessions. The various information sources have been used to collect, triangulate and validate data and to cross-check findings. Some limitations in data quality have been observed. The Capacity Development Database is not entirely complete since it depends on the voluntary contributions of SAIs. The survey conducted by the research team targeted a sample of provider SAIs and experienced a response rate of 43% for presenting the information on individual P2P actions and 63% for general questions about P2P capacity development support.

P2P Landscape

A total of 118 projects have been identified in the period 2015-2022 as P2P actions, and have been presented in the list of P2P actions.¹ This is roughly estimated as one-third of all capacity development activities reported by SAIs in the same period. For the vast majority of recorded P2P actions (85%) a EUROSAI member participated as provider SAI, mostly from France, Latvia, Norway, Netherlands, Poland, Sweden and UK. Although not being a SAI, INTOSAI Development

¹ Includes both completed and ongoing actions.

Initiative (IDI) and regional INTOSAI organisations are also considered (potential) P2P providers. IDI (8%), AFROSAI-E (6%) and PASAI members (4%) are other significant providers of P2P support. At the recipient side of P2P actions, EUROSAI members received most support (33% of incidences) followed by members from AFROSAI-E (25%), ASOSAI (14%) and ARABOSAI (9%). EUROSAI members have provided and received considerable P2P support in the context of the EU enlargement and integration process. Also, a considerable number of SAIs with capacity gaps can be found in the AFROSAI-E region. The largest European providers appear to have a strong mandate and access to funding sources to deliver P2P support.

A further analysis shows that almost half of P2P actions are undertaken within an INTOSAI region, whereas 41% of the actions are characterized as inter-regional collaboration. Intra-regional cooperation is considered particularly credible given similarities in cultural, political, economic and development context in which SAIs operate. Similarly, inter-regional cooperation is often preferred in cases where specific expertise is needed or when sufficient resources for providing support are lacking in the region. Multi-regional P2P amounts to 10% of the actions. These are actions with multiple providers and/or recipients within and outside the region, aiming to combine the benefits of both approaches. Examples of such cooperation models include the PAP-APP programme in Africa led by IDI and the Sharaka programme implemented by SAI Netherlands with multiple ARABOSAI members.

The number of recorded P2P actions has increased in the period 2015-2019, followed by a decline until 2020 and a stabilization until 2022. One of the reasons for the (possibly temporary) reduction is the Covid-19 pandemic which limited the possibilities for traveling and which have caused some supplier SAIs to prioritise their regular work at home at the expense of providing support abroad. Another reason may be delays in reporting P2P actions by SAIs in the capacity development database. SAI respondents to the questionnaire expect that the incidence of P2P actions will remain at the same level or will increase in the (near) future.

P2P actions typically cover a combination of multiple topics. In the audit domain, performance audit is most popular (49%) followed by financial audit (46%). Compliance audit and specialised audit are covered in 25% of the actions. In less than half of the actions SAI governance, leadership and strategic management is a subject followed by other topics such as SAI support services (e.g. HRM, communication and IT infrastructure), SAI independence and legislation and SAI Performance Measurement Framework (PMF) evaluations. A variety of capacity development modalities are applied in P2P, of which workshop and training delivery and mobilization of short term advisors (peers) are most common, followed by coaching, online support, and deploying long-term in-country advisors. It is generally agreed that a combination of modalities tailored to the particular needs of the recipient SAI achieves the best results.

The magnitude of the budget of a P2P action in the list of actions ranges from EUR 10 thousand for small engagements to over EUR 12 million for a 19 year support through extended arrangements. In 60% of the projects, the funding was fully or partially provided by external sources, either from grants from the governments of the SAI providers or through funding from development partners (IFIs, IDI-procured funds, EU or development agencies such as GIZ). For 26% of the P2P actions funding was provided by SAI providers in the form of in-kind support. Only in a few cases is support financed by the recipient SAI. Some SAIs reported that a lack of available funding is a barrier for establishing a P2P collaboration.

Benefits, good practices and barriers

The INTOSAI community considers P2P cooperation as a useful instrument for enhancing capacity of the SAIs with capacity gaps. The particular benefits of P2P are identified as follows:

- Intangible qualities of collegial collaboration, deep understanding, mutual trust and satisfaction for both the provider and recipient SAI partners;
- Preferential nature of expertise being delivered by SAI experts;
- Flexible access to specific competences in diverse areas of SAI expertise;
- Provides learning opportunities for both the provider and recipient SAI;
- Results in a community of practice where SAI peers can collaborate, share, and learn;
- Provides a platform for good practices to be shared and customised to local contexts;
- Long term partnerships provide a high degree of sustainability;
- It is generally considered a cost effective way of delivering capacity development support.

Good practices for making P2P support relevant, efficient, effective and sustainable are generally applied by P2P partners and include the following:

- Demand-driven capacity development approach aligned to the specific context and strategic plan of the recipient SAI, with high level engagement and ownership from all partners;
- Applying a flexible and agile approach to adapt to changes in needs and circumstances during the implementation of the cooperation;
- Fostering delivery of support through a combination of intra-regional peers (because context, language and cultural similarities) and inter-regional peers (because of specific expertise) where appropriate;
- Consider the specific demands of the recipient SAI as well as the available capacity to deliver support by provider SAIs in general and the specific capacity development skills of individual peers;
- Establishing an adequate results framework and a monitoring and evaluation mechanism to promote learning, adaptation and optimisation of the impact.
- Applying strong results-based project management systems and coordination mechanisms, in particular in situation with more than two partners;
- Sequenced development process with a mix of support modalities reaching out to all levels of staff and aligned to the absorption capacity of the recipient SAI;
- Addressing impact and sustainability of support from the project design phase onwards and applying mechanisms for institutionalising support provided in legislation, guidelines and processes and also by building national training capacity, regional collaboration and exit strategy planning.

Several constraining factors for entering into a P2P cooperation have been identified and include:

- Challenges in finding a suitable partner SAI;
- Insufficient funding available for financing the activities under the collaboration;
- Insufficient absorption capacity on the side of the recipient SAI caused by low staff levels, limited professional training of staff, and/or inappropriate IT infrastructure;
- Insufficient human resources available at the provider SAI to deliver the capacity development activities, for instance due to a (temporary) shift to domestic priorities;
- Project management requirements (for instance due to multiple participating partners) and administrative burden associated with some P2P actions (for instance as a result of conditions stipulated by the donor);
- Lack of a legal mandate of some (potential) provider SAIs to enter into a (medium to long term) P2P capacity development cooperation.

Recommendations

Given the benefits P2P brings, and assuming a continuing demand for capacity development support, INTOSAI, its regional organisations and its members should continue promoting P2P cooperation and advocating the benefits and good practices. Against this background it is considered useful to have a good understanding about the current specific demand of capacity development support of individual SAIs across all regions. A stocktake of this demand for capacity development support can be implemented by regional INTOSAI organisations together with IDI. This becomes the starting point for INTOSAI organisations to facilitate matching recipient SAIs with inter-regional and/or intra-regional provider SAIs, and for brokering funding for the P2P cooperation. Different funding options should be considered, including (pooled) donor funds dedicated for SAI development or through funds which development partners have allocated for larger good governance and PFM reform programmes. In addition, IDI and the regional INTOSAI organisations should continue delivering and expanding their project management services for P2P actions where feasible. A particular element of P2P that requires attention is the development and implementation of appropriate results frameworks and M&E mechanisms. To that end, guidance materials and best practice examples should be developed and disseminated to (potential) P2P partners.

1 Introduction

1.1 Overall objective

The European Commission has contracted Ecorys to implement the study of Peer-to-Peer (P2P) support to Supreme Audit Institutions (SAIs). The overall objective of the assignment is to provide the contracting authority, INTOSAI and donor-partners with an overview and analysis of peer-to-peer support to SAIs. The analysis aims to provide information on the strengths and weaknesses of the P2P capacity development support instrument, so that:

- the P2P landscape and its different models of support can be better understood;
- good practices can be identified and shared;
- solutions to address “bottlenecks” and encourage more efficient P2P can be identified; and
- funding and funding modalities of P2P support can be improved.

A Reference Group consisting of representatives of the European Commission, AFROSAI-E, INTOSAI Development Initiative, INTOSAI Capacity Building Committee Secretariat (Office of the Auditor General of South Africa and the National Audit Office of Sweden) and the P2P workstream of the Capacity Building Committee (Netherlands Court of Audit and UK National Audit Office) provided oversight to this study. The research team commenced the implementation of the project on 30 June 2022.

1.2 Specific objectives and research questions

The purpose of the assignment is to provide an overview of support actions, funding modalities, as well as insights enabling peer-supporting and -recipient SAIs, donors and other stakeholders to strengthen the P2P capacity development instrument and its use. The research questions are formulated in the Terms of Reference as follows:

- What characterises the existing models of P2P within or without INTOSAI, and what are their strengths and weaknesses (P2P landscape)?
- What are the approaches and practices within P2P that lead to P2P actions being considered sustainable, efficient and value add?
- What are the main constraints which reduce the efficiency of P2P and the reasons behind them?

The assignment consists of three parts of requested services:

1. A mapping of existing P2P actions for and by SAIs globally. It includes data entries of: provider SAIs; recipient SAIs; role of the INTOSAI Development Initiative (IDI); programme period; budget size; funding source; funding modality; thematic scope; and support modality.
2. An assessment of the relevance, conditions of implementation and performance of P2P support, particularly its efficiency, effectiveness, sustainability and value add. It aims to provide an understanding of the P2P landscape.
3. Lessons learnt and recommendations on the institutional setting and implementation of the different P2P models in order to improve support to SAIs. The recommendations focus on identifying good practices, constraining factors and bottlenecks, and includes questions on how to make P2P more efficient and effective; and improve funding of P2P support.

The scope of the research covers P2P support to SAIs globally in the period January 2015 – December 2022. In agreement with the Reference Group the scope has been broadened as compared to the 2019-2022 period that had been initially suggested in the ToR. This is considered necessary for obtaining a sufficient sample of P2P projects for analysis.

The foundation for the study is the definition of P2P capacity development cooperation as formulated by the European Commission and the INTOSAI community which is provided in the ToR². Chapter 2 presents and elaborates on this working definition of P2P to clarify the boundary between P2P actions analysed in this study and other types of capacity development activity.

1.3 Structure of the report

This report is structured as follows:

- Chapter 2 presents the methodology of the study;
- Chapter 3 elaborates the results of the mapping of the P2P actions for the period 2015-2022;
- Chapter 4 analyses 5 case studies of P2P actions;
- Chapter 5 gives an overview of the benefits, barriers and lessons learned; and
- Chapter 6 presents the conclusions and recommendations.

² European Commission. (2020). Peer-to-peer cooperation – a working definition for the purpose of the mapping exercise.

2 Methodology

This chapter outlines the working definition of P2P; the data collection and qualitative and quantitative analysis methods for providing the P2P landscape, and how findings were triangulated across different sources, as well as an elaboration on the limitations of the methodology and data quality.

2.1 Working definition of P2P actions

For the purpose of this study, the European Commission and the INTOSAI Community have developed an operational definition of the P2P relationship between two or more SAIs:

“A formalised relationship between two (or more) SAIs, where one (or more) SAI provides another SAI with general and/or specific capacity-development support relevant to the functions of a SAI.”

Within this definition of P2P cooperation, details about implementation vary, such as the content of the areas of technical support, organisational forms (including IDI or regional secretariats), and the process of setting up and funding the action. Key elements of this operational definition are the following:

Box 2.1 Definition

- **SAI:** A Supreme Audit Institution that is member of INTOSAI.
- **Formalised relationship:** A written or oral agreement between two (or more) SAIs.
- **Support:** Activities of a SAI that enable learning and development of new capacities i.e., coaching, teaching, dialogue, and supporting the transformation of SAI processes.
- **Receiving:** Activities and processes leading to new capacities being absorbed and transformed into the improved sustainable capabilities of a professional SAI.
- **Capacity development:** Increasing a SAI's ability to perform its function as a SAI.
- **Function as SAI:** Strengthen the Public Financial Management (PFM) system in the country (with reference to the INTOSAI Framework of Professional Pronouncements).
- **General and/or specific:** Audit activities as well as supporting activities including management and human resources.

From the current study of P2P cooperation worldwide it has become apparent that in practice there are many forms of cooperation between SAIs that share characteristics of P2P, but which are not P2P according to the strict working definition. This for instance includes the provision of ad-hoc and short-term workshops meant to foster bilateral cooperation between two SAIs.

This study uses the strict interpretation of the working definition of P2P for the detailed analysis of P2P support. It includes the following characteristics:

1. Peer-to-Peer support is a cooperation on an equal level between organisations with a 'common identity'. It involves two-sided cooperation between at least two SAIs, or SAIs and IDI / INTOSAI body. Other parties are funders or facilitators only. The research team concurs with the view that IDI or a regional INTOSAI body should be considered a P2P actor on a par with SAI 'peers'. Where it may lack in-house expertise, such as technical specialists in financial audit, it may

recruit to the project team qualified auditors from SAI peers. To that extent, IDI and regional INTOSAI organisations may be deemed to be involved in P2P actions even though it is not a SAI³.

2. The provider peers use in-house personnel with the requisite knowledge and skills to deliver effective capacity development.
3. The P2P partnership according to the definition would involve a partnership formalised through an agreement for the provider to supply the capacity development interventions to the recipient.
4. The P2P partnership is implemented over a medium to long term period (at least six months). Therefore, one-off seminars, workshops, peer reviews of audit reports, secondments of individual auditors or co-operative audits would tend to be excluded from the definition of P2P unless they formed part of a more substantive programme of cooperation.
5. P2P actions generally aim to develop compliance with internationally-recognised technical and organisational standards, in combination with developing other areas of institutional performance.

P2P would be funded at the initiative of the SAIs themselves from their own resources, IDI and the INTOSAI regional bodies or through donor funding which they arrange. An example of IDI engagement is the Global SAI Accountability Initiative (GSAI) launched by the INTOSAI Donor Cooperation in 2022. This initiative aims to mobilize effective and well-coordinated support to eight participating recipient SAIs which all operate in a challenging environment. The role of IDI in this initiative is to manage funding and to provide overall guidance to peer-to-peer capacity development partnerships that are established for each of the participating SAIs

2.2 Data collection and analysis methods

2.2.1 Mapping of P2P actions

In order to map the global P2P capacity development cooperation between SAIs (P2P actions) implemented in the period 2015-2022, the research team used the following data sources:

- The SAI Capacity Development Database operated by IDI;
- A questionnaire targeting the largest P2P providers; and
- Part of the dataset of the INTOSAI Global Survey 2020.

The mapping was conducted through a quantitative analysis of the list of P2P actions compiled from the above listed sources. Characteristics of P2P actions became visible through quantitative filtering and aggregation of the data, for which the principle method used was to create a number of pivot tables in Microsoft Excel to draw reliable conclusions from the main data table.

SAI Capacity Development Database

A very useful source providing information on P2P actions is the SAI Capacity Development Database⁴ (referred to as Capacity Development Database). This database was developed by the Capacity Building Committee (CBC) and SAI Sweden and passed to IDI in November 2011 under the INTOSAI-Donor Cooperation to enable the coordination and information exchange on SAI support projects. The objective is to monitor the population and financial value of SAI Capacity Development support and facilitate coordination. It provides information of all donor-funded interventions, including but not limited to P2P actions, and aims to capture a majority of donor-funded SAI interventions from 2000 to the present day. The donors and providers themselves are expected to periodically contribute content for the database. Yet, partly due to Covid-19 years,

³ In the Global Survey Report, IDI and INTOSAI regional organisations are characterised as peers in peer-to-peer support.

⁴ Source: <https://intosaidonor.org/sai-capacity-database/>

updates of the database have been limited since 2020. For each P2P action the following information has been recorded.⁵

Box 2.2. Recorded information on P2P actions

<ul style="list-style-type: none">• Record number• Information source• Project name• Provider SAI(s)• Recipient SAI(s)	<ul style="list-style-type: none">• Role of IDI / INTOSAI• Start year or date• End year or date• Budget size and currency• Funding Source	<ul style="list-style-type: none">• Scope of the cooperation• Capacity development modalities applied• Comments
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Survey

In consultation with the Reference Group, the research team disseminated in January 2023 a questionnaire to the 35 largest SAI P2P capacity development providers (in terms of number of P2P actions as listed by the INTOSAI Global Stocktaking Survey 2020) with the request to provide information on all P2P actions they were or are involved in. The questionnaire consisted of two parts:

1. Request to list all P2P actions in the period 2015-2022, indicating data on the following categories: Provider SAI, recipient SAI, role of IDI/INTOSAI, start and end year, budget, funding source, scope and support modality.
2. General questions about P2P capacity development support.

The response rate⁶ on part 1 of the questionnaire was 43% (15 responses) whereas the response rate for the second part of the questionnaire was 63% (22 responses).⁷ Despite the limitations of the questionnaire (limited sample size and targeting a selection of supplier SAIs), it is expected that part 2 of the questionnaire provides – together with the information collected through case studies, interviews and focus group discussions – credible insight in the general trends of P2P capacity development cooperation.

INTOSAI Global Survey

In addition to the capacity development database and information collected through the questionnaire, the research team also used the data of the INTOSAI Global Survey 2020, section on SAI Capacity Building (referred to as Global Survey) for identifying provider and recipient SAIs and for amplifying and validating some of the findings of the analyses. The Global Survey approached 196 full INTOSAI members (to which 178 replied) about capacity development projects involving other SAIs in the period 2017-2019.

2.2.2 Assessment of P2P actions

The assessment of P2P support aims to recognise good practices that make P2P actions relevant, effective, efficient, sustainable and value adding. At the same time it identifies benefits and bottlenecks, and specific dimensions of P2P actions such as support modality, thematic scope and funding. The assessment has been implemented through:

- A case study analysis;
- A questionnaire targeting the largest P2P providers (see section on mapping of P2P actions); and
- Focus group discussions.

⁵ The option to register P2P as support modality was not originally foreseen in the database but was added later.

⁶ In addition, five SAIs responded that they were not involved in P2P actions as defined by the study.

⁷ Including multiple responses from one SAI.

Case study analysis

Informed by the document review and key informant interviews, the case study method supplements the quantitative overview that the mapping provides and is appropriate for understanding individual characteristics of P2P cooperation actions and the effectiveness, efficiency and added value of these characteristics.

Five case studies have been selected and narrated, of which the final selection was made during the mapping of the P2P interventions and discussed with the Reference Group. The criteria for selecting the case studies were regional diversity including different INTOSAI regions; different organisational set-up of SAIs (Westminster model, Board model or Court model); as well as pragmatic considerations selecting cases for which the team had accurate and validated data and prompt responses from the regional INTOSAI organisation, participating SAIs and development partner (if applicable) on the queries⁸. The figure below presents an overview of analysed cases.

Table 2.1. Case study overview

	Provider	Beneficiary	Organisational set-up	Case specifics
1	SAI Sweden	SAI Zimbabwe	Westminster	P2P support in office model and Anglophone Africa.
2	SAI Ghana, SAI Norway, AFROSAI-E, IDI (PAP-APP)	SAI Gambia	Westminster	Partnership of multiple SAIs, IDI and AFROSAI-E specifically focussed on fragile states.
3	SAI New Zealand	SAIs Cook Island and SAI Samoa	Westminster	Insight into a collaboration in the PASAI region.
4	SAI Netherlands	SAIs of Algeria, Iraq, Jordan , Morocco, Palestine, Sudan, Tunisia and Lebanon	Board / Court	Includes a combination of bilateral and mutual regional P2P support.
5	SAI Kenya, SAI Norway, AFROSAI-E IDI (under the PAP-APP umbrella).	SAI South Sudan	Westminster	Kenya SAI as regional provider (and recipient of support in other P2P actions). Project as 'life-line' support given the challenging context.

The document review for the case study analysis includes the following documentation (where available):⁹

- Cooperation agreements of the P2P action;
- Project proposals of the P2P action; and
- External evaluation of P2P action.

The document review of a comprehensive set of documents of the INTOSAI community for the analysis more broadly included:

- Global SAI stocktaking Report 2020, a secondary source that provides the analysis of SAIs responding to the INTOSAI Global Survey, and a selection of the raw survey responses that the evaluation team received in the form of an Excel worksheet, limited to responses related to peer-to-peer support and capacity development. Findings relate to SAI performance, independence, challenges and opportunities, as well as SAI capacity and opportunities for more P2P support.

⁸ While initially six case studies were selected, the analysis of the case with SAI France as provider and SAI Senegal as beneficiary was discontinued due to delays in responses. SAI Senegal was approached but the research team was unsuccessful in scheduling a meeting. Instead it was decided to merge the information provided by SAI France into the analysis in chapter 5.

⁹ Annex 1 presents a complete list of the documents used for the case studies.

- The Synthesis of Evaluations of SAI Capacity Development Programmes (2014);¹⁰
- Summary reports of the Capacity Building Committee workshops and meetings related to P2P;
- Call for Submission of Capability Statements from SAIs and INTOSAI Bodies as Providers of Capacity Development Support;
- Several additional evaluation reports¹¹ to analyse findings on the effectiveness, strengths and weaknesses of P2P actions. The review included P2P actions implemented by large P2P providers, i.e. SAIs of Norway, Sweden, UK, and the Netherlands.

Short questionnaires were sent out to provider and recipient SAIs of the cases, with several enquiries about the motivation for participating in the P2P cooperation, issues of cooperation, scope of activities and their alignment to the SAI strategic plan, involvement of governments/ministries, organisation of the partnership, alignment of support to the annual audit cycle and measures for making support sustainable.

To provide further depth to the case study analysis, both the provider and recipient SAIs of the cases were approached for a semi-structured interview. Interviews were conducted with representatives of IDI and the SAIs of Kenya, Morocco, New Zealand, South Sudan, Sweden, The Gambia, The Netherlands and Zimbabwe.¹²

Focus group discussions

Two online focus group discussions were organised in January 2023¹³ to obtain additional reflections on P2P support from the perspective of both provider and recipient SAIs. The participants were selected on the basis of the following criteria: expected involvement in P2P (as recorded in the list of P2P actions), regional coverage and the interest of the SAI to participate in the discussions. A representative of IDI participated in each of the sessions. The focus group discussions were implemented as follows:

- focus group session 1 was conducted with representatives of SAIs of Canada, Costa Rica, Mexico, USA and IDI;
- focus group session 2 was conducted with representatives of SAIs of Bhutan, Croatia, Indonesia (partly present), Kosovo, South Africa (partly present), Tunisia and IDI.

Five statements were developed to steer the discussions and validate earlier findings. The statements covered the benefits/reasons for P2P collaboration, obstacles to being involved in (more) P2P actions, possible funding issues, practices for making support efficient, effective and impactful, as well as suggestions for improvements.

2.2.3 Verification and triangulation

The research team has combined the above data collection methods and information sources to gather as much evidence as possible in light of the limitations of data collection faced and discussed in the next paragraph. Triangulation and verification of data and the subsequent inferences has been done wherever possible. It was mainly done through questioning INTOSAI secretariats about P2P projects and the corroboration or contradiction of the conclusions about P2P from the datasets, as well as through aligning the provider and beneficiary questionnaires with activity's evaluation reports and follow-up interviews. The focus group discussions also enabled triangulation and validation of data.

¹⁰ INTOSAI-Donor Cooperation. (2014). Synthesis of Evaluations of SAI Capacity Development Programmes (2014).

¹¹ SAI Sweden and SAI Norway provided reports for this purpose.

¹² Annex 2 provides a list of interviewees.

¹³ While initially three focus group discussions were planned based on three time zones these were merged into two sessions due to limited response rate.

2.3 Limitations: data quality and caveats

An overarching limitation of the assignment was the difficulty of accessing information from a variety of sources, and some limitations in the suitability of present data, making data collection a more challenging and time-consuming task. The research team benefited from having access to two extensive data sources about SAI capacity development. The Global Survey dataset reveals more about what SAIs think about working with other SAIs while the SAI Capacity Development Database is much more specific on the capacity development activities undertaken. At the same time it has been observed that the SAI Capacity Development Database – in which SAIs enter data on capacity development projects on a voluntary basis - is not complete (not all actions have been recorded), data may be incorrect, and several fields are blank (no data entered). Moreover the team experienced difficulties in receiving documentation, despite the kind and key support of several SAIs, INTOSAI regional organisations, development partners (EU, GIZ, IDB), and reference group members. To mitigate this issue of limitations in availability of relevant data, the project team included a questionnaire during the implementation phase as advised by the reference group to obtain extra information on P2P actions of SAI providers. Similarly, focus group discussions were added to get more insights and reflections on P2P cooperation.

A methodological limitation is that case study analysis as a methodology is specific and country/context dependent and thus has the limitation that it is not possible to draw general conclusions. This means that findings, good practices or constraining factors may not apply to other cases or the broader landscape.

The various information sources have been used to collect data and to cross-check findings. It is noted that better utility could have been derived from the Capacity Development Database and the Global Survey Dataset if a common key had existed between them to enable the data from both sources to be amalgamated. For example, to know precisely which interventions the SAIs have in mind when they identify their working relationships with other SAIs.

3 Mapping P2P Capacity Development Cooperation

3.1 Introduction

The mapping of medium to long-term P2P capacity development cooperation actions between SAIs (hereinafter referred to as 'P2P actions') over the period 2015-2022 aims to provide an insight in the context, particular features and developments in a specific segment of cooperation between SAIs. As a starting point for mapping P2P actions, the research team compiled a comprehensive list of P2P actions (hereinafter referred to as 'List of P2P actions') on the basis of the information recorded in the Capacity Development Database and information collected from selected SAIs through questionnaires (see also chapter 2 Methodology).¹⁴ In the list with P2P actions, several dimensions of each P2P action are recorded (see box below). The analysis of the list with P2P actions is presented in this chapter.

Box 3.1 Dimensions of P2P actions

1. Details of provider SAI(s)	8. Scope of activities that were undertaken
2. Details of recipient SAI(s)	<ul style="list-style-type: none">• Compliance audit• Financial audit• Performance audit• Specialised audit (e.g. IT audit, environmental audit)• SAI independence including legislation• SAI governance, leadership and strategic management• SAI support services (e.g. human resource management, communication, IT infrastructure)• SAI performance measurement framework• Other
3. Role of IDI / INTOSAI	9. Capacity development modalities applied in the P2P action
<ul style="list-style-type: none">• Facilitator of P2P support• Financier of P2P support• Supplier of P2P support• Unknown	<ul style="list-style-type: none">• In-country long-term advisors• Short-term advisors• Coaching/mentoring• Twinning• Workshops and training delivery• Management meetings• Provision of online support• Other
4. Start date: date/year in which the P2P action started.	
5. End date: date/year in which the P2P action ended or is planned to end	
6. Budget: planned budget or actual amount spent and currency of the P2P action	
7. Funding source	
<ul style="list-style-type: none">• Recipient SAI - own contribution• Government of the recipient SAI country• Supplier SAI – in-kind support, grants and/or otherwise• Government of the supplier SAI country• INTOSAI-IDI / Development partner• Other	

3.2 Incidence, providers and recipients of P2P capacity development support

3.2.1 Incidence of P2P support

A total of 118 projects have been identified in the period 2015-2022 as P2P actions in accordance with the working definition presented in chapter 2 of this report. This number of P2P actions represents an estimate at a point in time (February 2023) and should not be seen as definitive since

¹⁴ The list of P2P actions has been made available separately to the reference group.

it is known that some P2P actions have not yet been recorded in the SAI capacity development database.¹⁵ P2P actions may also be entered twice in the capacity development database, for instance in situations where multiple SAIs collaborate to implement a single P2P action¹⁶. Such double counting has been eliminated from the final list of P2P actions for cases where it is apparent that it concerns the same project.

The total number of all capacity development activities recorded in the database that were ongoing in the period January 2015 until December 2022 amount to 381. When this is compared to the 118 P2P actions, approximately one-third of capacity development activities recorded by SAIs in the database (and in the additional information received) can be considered a P2P action. P2P actions may thus occur less frequently than other types of capacity development interventions¹⁷. It is important to note here that this share remains an *estimate* since both P2P actions as well as other type of capacity development activities may not all be recorded, entered multiple times or not received by the SAIs approached. For example, the support offered by provider SAIs does not necessarily meet the definition of P2P actions as set out in this report.¹⁸ It is not possible, therefore, to be categorical about the true share of P2P projects in relation to the total of capacity building activities.

Box 3.2 Summary of findings on overall incidence of SAI capacity development support covering the period 2017-2019 based on Global Survey data¹⁹

Providers

- Of the 178 member responses, 71 SAIs claimed that they have provided capacity development support to other SAIs during the review period. However, of the 71 replying that they supported other SAIs, 52 provider SAIs felt able to publicly disclose the countries they helped.
- In total, the 52 provider SAIs supported 153 separate recipient SAIs with 380 project interventions.
- Over 70% of these 52 provider SAIs are from at least Upper Middle Income (UMI) countries although it is noticeable that a large number of African countries from below average income groups, also declare their role as providers of capacity development. These countries, however, are not prominent in their own right as P2P providers although two SAIs in East Africa are emerging as support provider peers in projects organised by AFROSAI-E and IDI.
- A review of the SAI China and SAI Japan websites would suggest that support provided by China is more in the realm of one-off, often video-linked, workshops while SAI Japan frequently invites auditors from its fellow INTOSAI members to training events in Japan. It is inferred that these SAIs' relatively large number of interactions is explained by the preference for this form of short-term knowledge transfer rather than more extended projects. SAI China indicated in its response to questions from the research team that it usually supports other SAIs for a period of more than a year although this is most likely to be in the form of intermittent online seminars and meetings. SAI Japan replied that it almost never offered remote support to other SAIs.

Recipients

- 77 recipient SAIs claim (by naming their providers) to have received capacity development support of all types in the reporting period including but not restricted to P2P.
- This list of 77 recipients did not include countries to which some larger SAIs report to have provided P2P support during the review period.

¹⁵ For example, Costa Rica and India are known to provide P2P services but neither SAI responded to the recent survey conducted by the research team. Most of their P2P projects are therefore excluded from the data collected about P2P

¹⁶ This was also the case where P2P projects were provided through the survey as well as listed in the database. These duplications are removed as well.

¹⁷ Examples of other type of capacity development interventions are short interactions between SAIs in the form of workshops or longer capacity development programs implemented by consultancies and financed by development partners.

¹⁸ For example e-mail correspondence with SAI China and SAI Japan, and a call with SAI China revealed that SAI China and SAI Japan have frequent interactions with other SAIs which are not characterized as P2P actions with a duration of six months or more.

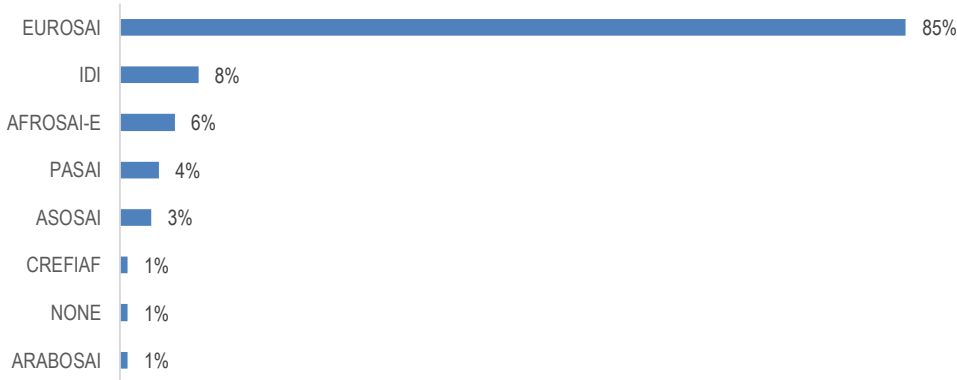
¹⁹ Source: Global Survey 2020 data and additional information collected by the research team from SAI China and SAI Japan.

- Given that 52 provider SAIs name a total of 153 separate SAIs they have supported in the review period, the number of recipients disclosed by the provider SAIs is almost exactly double the number of recipient SAIs that admit to having been supported.
- The income groupings of recipient SAIs appear to be more evenly distributed than the provider SAIs which are heavily weighted towards upper middle-income and high-income countries. In fact, closer analysis indicates positive discrimination of provision in favour of low-income countries (see below) although it should be remembered that the sample of recipient SAI responses to the Global Survey may be only half of what it could be.
- In all, provider SAIs were enlisted to help with capacity development 201 times by the 77 recipient SAIs, an average of 2.6 interventions per recipient SAI.

3.2.2 Providers of P2P actions

The analysis of P2P actions gives insight into the number of P2P actions per provider (a SAI, a regional INTOSAI body or IDI) and the region in which the provider is located and for IDI which is not linked to a particular region. For some P2P actions, multiple provider SAIs were involved. In 85% of the 118 P2P actions at least one SAI from the EUROSAI region was involved. SAIs together with regional INTOSAI organisations from the other regions were less engaged as providers in P2P actions. For instance in 6% of the actions, at least one SAI from the AFROSAI-E region (e.g SAI Kenya and SAI Ghana) or AFROSAI-E as a regional body itself was involved as provider. IDI was involved in 8% of the P2P actions as a partner providing capacity building support or project management and coordination services. In 7% of the P2P actions multiple providers from multiple regions (including IDI) were involved. These cases with multiple providers are included in the percentage of actions for each of the regions in figure 3.1 below.

Figure 3.1 Number of involvements in P2P actions per provider per region in the period 2015-2022²⁰



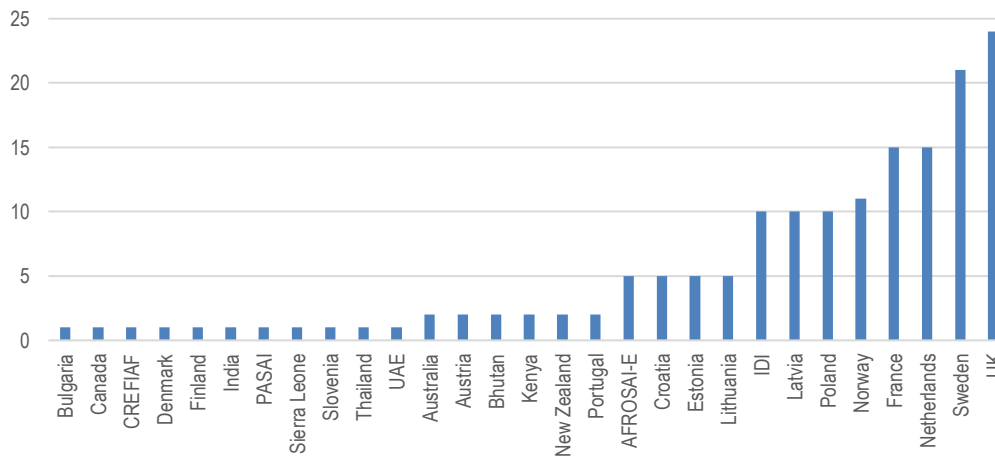
A further analysis of the providers in P2P actions is presented in figure 3.2. In addition to IDI, also AFROSAI-E, PASAI and CREFIAF have been identified as a provider in capacity development cooperations as is recorded in the capacity development database and other information collected.

In terms of the number of engagements it appears that European SAIs play a large role in providing P2P support. Of the 118 P2P projects analysed in this report, 98 (83%) were delivered by ten European SAIs as a single provider or in partnerships with other SAIs, namely UK, Sweden, Netherlands, France, Norway, Poland and Latvia. Moreover, the four main providers, namely UK, Sweden, Netherlands and France were active in 75 (64%) of all P2P actions. IDI was involved in ten actions (8%). Thus, the provision of P2P services is particularly concentrated in the hands of a

²⁰ Source: List of P2P actions for the period 2015-2022 compiled by the research team. For several cases multiple providers from multiple regions for a single P2P action have been observed. Therefore the total sum of involvements is larger than 118 P2P actions or larger than 100% of all 118 P2P actions.

few large European SAIs. Other European SAIs including Bulgaria, Denmark, Estonia, Finland, Slovenia, Austria and Portugal have delivered or are delivering a few actions.

Figure 3.2 Number of involvements in P2P actions per provider in the period 2015-2022²¹



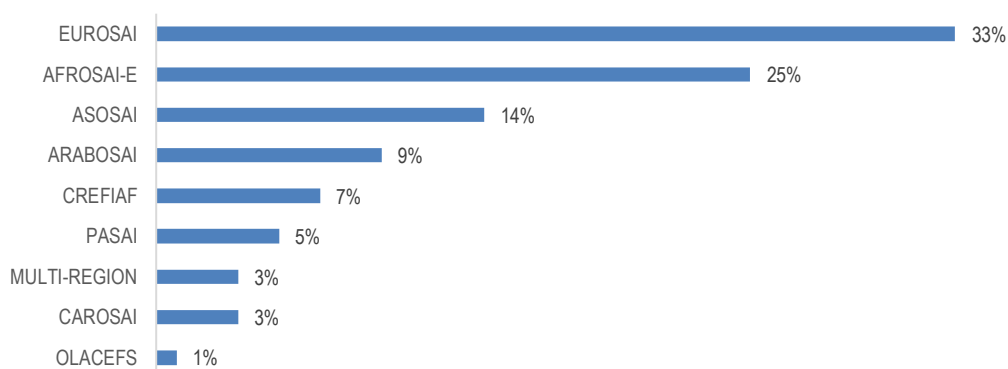
In the PASAI region Australian state SAIs have not delivered P2P actions since 2019 whereas New Zealand is currently delivering a few actions. Few other providers can be identified in other regions. The SAIs from Thailand and UAE have only been recorded as providers on one occasion for Bhutan SAI by virtue of signing Memoranda of Understanding or similar agreements with the latter but they are not considered either active or prominent providers. SAIs from Mexico, USA, and Canada state that they support peer SAIs but their actions do not fall within the definition of P2P used in the current report (except for one action recorded for Canada). SAI Mexico, for example, is active in peer review but not P2P actions. Canada SAI and the Government Accountability Office (USA) run successful fellowship programmes designed to train selected promising individuals from other SAIs for future leadership roles but did not record in the database peer cooperations with other SAIs on an institutional level.

3.2.3 Recipients of P2P support

Recipients of P2P actions are mainly located in the EUROSAI region with several SAIs having received support through the twinning instrument in the context of European Integration. In addition to that, an estimated 32% of the recipients of the same 118 P2P projects were from SAIs in the AFROSAI-E and CREFIAF region. Sub-Saharan Africa has a large share of lower to middle income countries and as a result the needs for capacity development are likely relatively high. 14% of the actions were delivered to ASOSAI countries and 9% in the ARABOSAI region. The lowest number of P2P actions is found in the CAROSAI and OLACEFS regions.

²¹ For several P2P actions multiple providers have been observed. Therefore the total sum of involvements is larger than 118 P2P actions.

Figure 3.3 Distribution of number of P2P actions by region of the recipient SAI in the period 2015-2022²²



The Global Survey presents data that allows for a further analysis of the proportion of SAIs, the proportion of support actions, and the proportion of recipient SAIs in each geographical area, as well as the share of SAIs operating in a middle or higher income country.

Box 3.3 Analysis of SAI recipients of capacity development support by geographical area in the period 2017-2019 based on Global Survey 2020 data²³

The data in the table below suggest for example that 25% of all SAIs are located in Europe, whereas 16% of the SAIs in Europe are recipient of capacity development support. In contrast 4% of all SAIs are located in South Asia, but the region receives 10% of all capacity development support actions. This may be explained by the degree of development expressed in percentage of upper middle income (UMI) and high income (HI) countries which is 94% for Europe and 11% for South Asia.

Geographical Area	Share of total SAIs	Share of support actions	Share of recipient SAIs	Share of SAIs operating in an UMI or HI country
East Asia & Pacific	18%	17%	21%	60%
Europe	25%	22%	16%	94%
Latin America and the Caribbean	20%	22%	25%	88%
Middle East and North Africa	10%	7%	8%	54%
South Asia	4%	10%	8%	11%
Sub-Saharan Africa	23%	20%	23%	13%

- SAI recipients of capacity development support are more evenly distributed geographically than providers. Nevertheless SAIs in Europe and MENA (22% and 7% of total capacity development interventions respectively) are under-supported relative to their share of total SAIs (25% and 10% respectively). As a medium-to-high income area it might be expected that Europe would not take precedence over poorer regions but MENA covers several low and lower middle income countries and probably could expect a greater level of support.
- Whereas the list of P2P actions indicated a bias towards supporting SAIs in Africa, in terms of overall capacity development as reflected in the responses to the Global Survey, Sub-Saharan Africa receives slightly less support in terms of SAI-led interventions (20%) than its membership of supported SAIs in percentage terms (23%).
- In South Asia, supported SAIs have relationships with several SAIs most of which are from outside South Asia. The total amount of SAI-supported interventions (10%) in South Asia is in a greater proportion to the region's share of total SAIs (4%).

²² Source: List of P2P actions for the period 2015-2022 compiled by the research team

²³ Source: Global Survey 2020 data. This data set provides information about the incidence of capacity development engagements – including actions that comply with the definition of P2P support as used for this study.

- The support offered to SAIs in Latin America and the Caribbean (22% of total interventions) outweighs the region's share of total SAIs (20%). Moreover, Latin America and the Caribbean is a relatively prosperous region.
- The support received by SAIs in East Asia & the Pacific - in terms of interactions with provider SAIs - is broadly commensurate with their share of total INTOSAI membership.
- Based on the evidence provided by recipient SAIs, only European countries with larger shares of higher income groups have a disproportionately low share of SAI support whereas SAIs in Latin America and the Caribbean and East Asia & Pacific generally receive disproportionate interest despite also coming from areas of relative prosperity.
- Provider SAIs do not positively discriminate enough in favour of Sub-Saharan Africa (with its high share of low income groups) but do well in respect of South Asia.

3.2.4 Geographical distribution of inter-regional and intra-regional P2P capacity development

A further analysis of the support between INTOSAI regions show that 41% of cooperations are within a region (intra-regional) whereas 49% of cooperations is between SAIs that are located in different regions (inter-regional). In 9% of the cases there was a collaboration of SAIs in multiple regions to provide and /or receive support. A further analysis of cooperation between the regions is provided in the table below. It suggests that European SAIs do frequently work outside their home region. SAIs in other regions only very rarely undertake a P2P action outside their home region.

Figure 3.4 Geographical distribution: inter-regional versus intra-regional cooperation²⁴

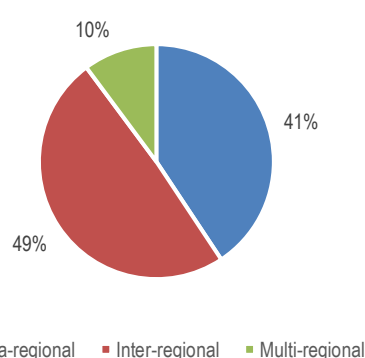


Table 3.1 Providers and recipients per INTOSAI region²⁵

		Region of the Recipient SAI									
		AFROSAI-E	CREFIAP	ARABOSAI	ASOSAI	CAROSAI	EUROSAI	OLACEFS	PASAI	MULTI-REGION	Grand Total
Region of the provider SAI	AFROSAI-E	1									1
	ARABOSAI				1						1
	ASOSAI				4						4
	EUROSAI	22	7	11	10	4	39	1	1	2	97
	PASAI								4		4
	NONE				1						1
	MULTI-REGION	6	1						1	2	10
	Grand Total	29	8	11	16	4	39	1	6	4	118

The Global Survey gives a slightly different perspective on the distribution of capacity development support as a whole i.e. not restricted to P2P actions. It shows that 15 out of 52 providers (29%) are from Europe, three times less than the proportion (83%) indicated in the list of P2P actions. It also

²⁴ Source: List of P2P actions for the period 2015-2022 compiled by the research team.

²⁵ Source: List of P2P actions for the period 2015-2022 compiled by the research team.

suggests that SAIs in both Sub-Saharan Africa and MENA receive lower shares of total support interventions than their relative shares of total INTOSAI membership. This anomaly could be partly explained by the fact that bilateral P2P actions are more targeted at particular SAIs (such as under IDI's PAP-APP programme) than are non-P2P capacity development support projects.

European recipient SAIs receive disproportionately few incidences of P2P support from provider SAIs according to the Global Survey and of that support, a substantial proportion is targeted at European SAIs with capacity gaps (35%). The focus of the provider European SAIs, often supported by EU funding, is on Eastern Europe where several countries have an upper middle income status.²⁶ Also, these recipient SAIs are still coming to terms with the impact of decades of non democratic governance (such as Moldova, Georgia, Ukraine, Albania, Kosovo, Bosnia and Herzegovina and Montenegro). Moreover, P2P actions in this region have been provided in the context of EU enlargement and integration. The Global Survey also suggests that the provider SAIs are disproportionately interested in helping other SAIs in Latin America and Caribbean as well as South Asia. Interestingly, few P2P actions are found in these regions.

Box 3.4 Comparative view of the regional source of SAI capacity development support in the period 2017 – 2019 based on Global Survey data²⁷

There is general consensus between recipient and provider SAIs on the flow of services between them. Recipient SAIs are largely aware of the region from which support is delivered, whether 'intra-regional' or 'inter-regional' (see table below).

Geographical Area	View of the Provider SAIs		View of the Recipient SAIs	
	Intra-regional	Inter-regional	Intra-regional	Inter-regional
East Asia & Pacific	29%	71%	60%	40%
Europe	51%	49%	62%	38%
Latin America and the Caribbean	86%	14%	84%	16%
Middle East and North Africa	13%	87%	33%	67%
South Asia	40%	60%	29%	71%
Sub-Saharan Africa	80%	20%	56%	44%

- SAIs in all regions *except* East Asia and the Pacific agree on whether capacity development support is mostly supplied within the region or or 'cross border'. In East Asia and the Pacific, recipient SAIs claim that most support is intra-regional whereas provider SAIs from the region claim to 'export' most of their support efforts.
- Three geographical areas Europe, Sub-Saharan Africa and Latin America and the Caribbean account for over 70% of the SAIs actively involved in supporting other SAIs. In these areas the providers claim to focus mostly on supporting SAIs within their home region. The recipient SAIs in these regions also perceive that support mostly comes from SAIs in the same region.
- There is a strong positive correlation between the income group of the provider SAIs and the likelihood of their providing capacity development activities - the higher the income group the stronger the involvement. The Stocktaking Report commentary indicates that more providers are emerging from outside the group of traditional providers but in the absence of a time series analysis to show how the income group correlation has changed over the past decade or so it is impossible to judge the accuracy of this statement.

²⁶ OECD. Upper middle income countries that qualify for support according to the DAC List of ODA Recipients. <https://www.oecd.org/dac/financing-sustainable-development/development-finance-standards/dac-list.htm>.

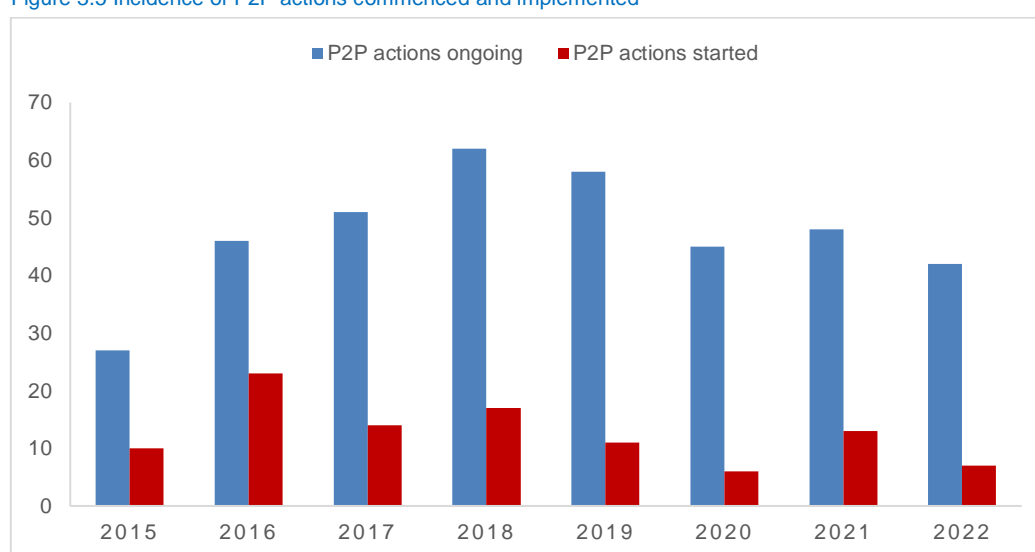
²⁷ Source: Global Survey 2020 data.

3.3 Development of P2P support over time

3.3.1 Development of the number of P2P actions over time

The graph in figure 3.5 presents the results of the analysis of the number of P2P actions that are being implemented over the period 2015-2022. The incidence of the P2P actions being implemented in a given year (blue column) shows a peak of activity in 2018, followed by a considerable decline. The number of P2P actions that commenced in a given year (red column) has been declining in most years in the period 2016 until 2020. For instance, 64 actions started in the period 2015 – 2018, versus 37 initiated in the period 2019 – 2022. One of the reasons of the decline is the Covid-19 pandemic that prompted some provider SAIs to prioritise regular SAI activities at home at the expense of providing capacity development abroad. Another possible reason is that not all P2P actions of the last year have been recorded in the capacity development database.

Figure 3.5 Incidence of P2P actions commenced and implemented²⁸



The duration of a P2P action as recorded in the list varies widely from about 6 months up to 21 years. The estimated average duration of a P2P action is 3.6 years.

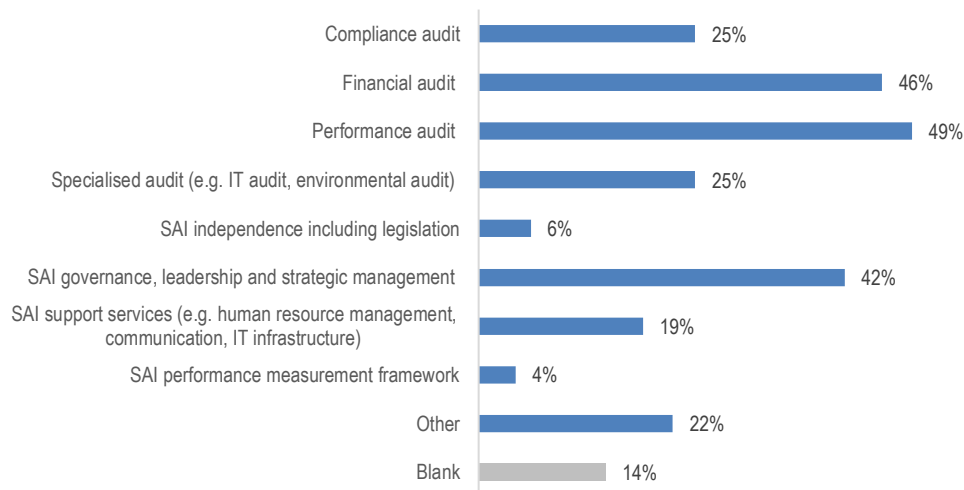
3.4 Scope of P2P support activities and capacity development modalities

3.4.1 Scope of activities of support

The survey devised by the research team to expand the search for P2P data among a broader contingent of SAIs also discovered that the activity areas covered by P2P projects are broadly spread over audit and non-audit activities. The respondents to the survey were asked to categorise the subject matter of the projects under various headings reflected in figure 3.6 below.

²⁸ Source: List of P2P actions for the period 2015-2022 compiled by the research team.

Figure 3.6 Coverage of activities in P2P actions



P2P actions typically cover a combination of multiple topics. Performance Audit is the most popular activity and is included in 49% of the P2P actions, followed by financial audit that is addressed in 46% of the P2P actions. Compliance Audit and specialised types of audit are covered in 25% of the actions. In non-audit topics, support is mostly provided in the domain of SAI governance, leadership and strategic management (42% of the actions) and SAI support services (19% of the actions).

The Global Survey also provides insight in the scope of peer support in general. The provider SAIs were asked about the areas of support offered over the review period. The 66 responsive SAIs selected from a range of options which culminated in the distribution of areas shown in Table 3.2. It is clear from these results that in recent years provider SAIs have spent at least 60% of their support time on audit topics, the core of an SAI's public financial oversight mandate. These results from the Global Survey provide relatively clear insight about the areas of SAI capacity development support being undertaken globally.

Table 3.2 Areas of support declared by provider SAIs according to the Global Survey²⁹

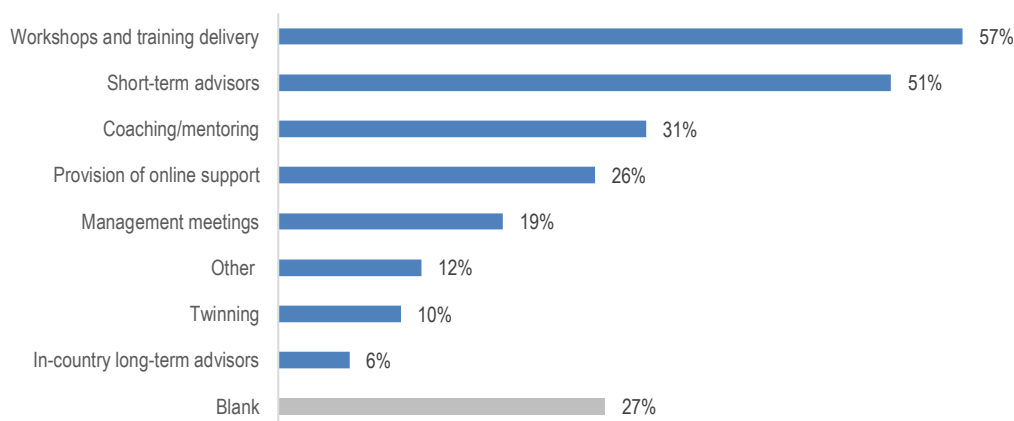
Area of support	% of total
General audit topics	45.0%
Specific audits	15.5%
Organisational and HRM	10.3%
Strategic and leadership	9.9%
Communications	8.7%
Training and professional development	8.3%
Others	2.1%

3.4.2 Capacity development modality

The survey implemented by the research team also provided the opportunity to obtain insight in the various capacity development modalities that are applied by the P2P capacity development cooperation partners. The results of this stocktaking are summarised in the figure below.

²⁹ Source: Global Survey 2020 data

Figure 3.7 Coverage of capacity development modalities³⁰



P2P actions typically include a mix of capacity development modalities. In 57% of the P2P actions workshops and trainings were delivered, and in 51% of the cases short term advisors were provided. Provision of in-country long term advisors are least common. Possibly, provider SAIs may not have sufficient qualified human resources available for long term postings or it is not considered a useful modality for many P2P actions. It is noted that for 27% of the cases information on capacity development modality is not available.

3.5 Budget and funding of P2P cooperation

3.5.1 Budget and funding for P2P actions

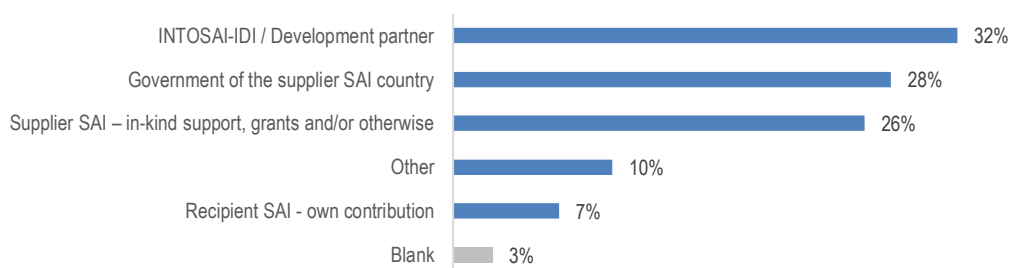
The analysis of P2P projects in the list of P2P actions shows an average budget for P2P projects of approximately EUR 0.9 million. The magnitude of the budget of a P2P action ranges from EUR 10 thousand for small engagements to over EUR 12 million for a 19 year support arrangement.

The list of 118 P2P actions compiled by the research team shows that in 60% of the projects, the funding for P2P projects came fully or partially from external sources, either from provider government grants (e.g. Norway, Netherlands, New Zealand) or development partner funding (IFIs, IDI-procured funds, EU or development agencies such as GIZ). For 26% of the P2P actions funding was provided by SAI providers in the form of in-kind support.

Eight out of 118 P2P projects funded by the recipient SAIs of which three SAIs were found in Hungary and the Baltic States, all high income countries. The remaining five were recorded for projects where Bhutan, Thailand and Nepal were the recipient.

³⁰ Source: Survey implemented by the research team.

Figure 3.8 Sources of funding of the P2P projects in the list of P2P actions³¹



The Global Survey data indicates that about 30% of SAI providers claim to be able to access funding for P2P projects themselves which broadly supports the findings from the Capacity Development Database and the list of P2P actions. From the perspective of the recipients, of the 48 responses to the Global Survey only 9 (19%) of recipient SAIs indicated that capacity development projects could be funded by SAIs alone. This evidence indicates that if SAIs cannot access dedicated or core national funds they will be forced to apply for external funding including IDI, INTOSAI regions or other funding sources arranged by IDA and IDBs.

On the question of funding, the Global Stocktaking Report 2020 stated that: "SAIs found the most challenges in mobilising support for projects to be implemented by the SAI itself, with 74% of SAIs in Low Income countries reporting that this is difficult. In contrast, SAIs found least difficulty in obtaining external financial support for initiatives to be implemented by another body such as IDI, peer SAIs, INTOSAI regional bodies or external providers, than for initiatives implemented by the funding development partner. Further, with a reluctance among the donor community to fund support for SAIs in countries on the lower end of the democracy index, and few peer SAIs able to fund such support, there is a risk of these [poorer] SAIs being left behind."

Box 3.5 Summary of findings on funding of capacity development support of SAIs in the period 2017-2019 based on Global Survey data³²

Funding from the perspective of the recipient SAI

Of 48 responses from 178 SAIs on the question of financial support:

- 9 SAIs indicated that funding came only from SAIs acting alone or jointly (19%).
- 30 actions were brokered by IDI or INTOSAI regional bodies and 9 from SAIs/IDI/INTOSAI regions jointly. Therefore, according to this reduced sample of responsive SAIs, about 80% of funding from capacity development comes from sources other than the SAIs themselves.
- The Survey did not offer an option to specify other external sources of finance. Circumstantial evidence would point to IFIs, national governments and IDAs as being the sources of funding for SAI capacity development apart from that provided by IDI, the SAIs themselves or the INTOSAI regional secretariats.

Funding from the perspective of the provider SAI

Of 71 responses from 178 provider SAIs on the question of financial support for capacity development:

- 38 (53%) SAI respondents state that they can only provide support which is fully funded by an external partner (including development partner) or SAI;
- 9 respondents (13%) state they would take the funding from a dedicated international development grant voted by Parliament;
- 16 respondents (23%) indicate that funding could come from the SAI's general budget allocated to international development;
- Four SAI respondents stated that they could offer in-kind services, such as in-house staff resources;
- One respondent in Latin America said it would charge the recipient SAI for the support delivered;
- Three responses were negative or unclear.

³¹ Source: Survey implemented by the research team. For several P2P actions multiple funding sources have been recorded in the list. In such cases these are counted in each category.

³² Source: Global Survey 2020 data.

3.6 Models of P2P capacity development support

When analysing the list with P2P actions, different models can be distinguished. Differences exist in bilateral versus multilateral support; the involvement of IDI and INTOSAI regional organisations as facilitator/coordinator or provider. Some P2P actions are part of a larger programme, such as twinning projects that are implemented in the framework of European integration of new member states, or P2P projects delivered as part of PAP-APP in response to a lack of support to SAIs in the most fragile situations in Africa.

Box 3.6 PAP-APP programme³³

The PAP-APP programme (Partenariat d'Appui Accélééré par des Pairs - Accelerated Peer-Support Partnership Programme) has been established by IDI, AFROSAI-E and CREFIAF under the INTOSAI Donor Cooperation GCP mechanism to support SAIs in fragile contexts and in urgent need of support to enhance their capacity and to improve their performance through SAI-led peer-to-peer capacity development support provided in alignment with the SAI strategic plans. Main features of the programme are:

- **Participating recipient countries:** Democratic Republic of the Congo (DRC), Eritrea, The Gambia, Guinea, Madagascar, Niger, Somalia, South Sudan, Sierra Leone, Togo and Zimbabwe.
- **Phasing and approach:** phase 1 to clarify strategic priorities and operational plans, and use these to establish long-term and scaled up capacity development support and phase 2 to provide different types of support by the PAP-APP partners for capacity development depending on the requests and the available resources.
- **Implementation period:** Phase 1: 2018-2022; Phase 2: 2020-2024
- **Funders of the programme:** Austrian Development Agency, Ministry of Foreign Affairs Iceland, Ministry of Europe and Foreign Affairs France, the United Kingdom, SAI Qatar, Irish Aid, and the European Commission. In-kind contributions provided by AFROSAI-E, CREFIAF, SAIs of Gabon, Ghana, Kenya, Namibia, Norway, Senegal, Sierra Leone and Sweden.

During the study it became apparent that there are different modalities of capacity development cooperation between SAIs that are outside the working definition of P2P of this study. The text box below (5.2) provides several examples of such cooperations. This for instance includes ad-hoc cooperation between Mexico and Costa Rica and individual fellowship training programmes provided by the USA and Canada or deployment of retired SAI staffers as peers through the Canadian Audit and Accountability Foundation. Such cooperation may be ad-hoc or short-term interventions (e.g. one-off meetings, seminars, workshops, ad hoc peer reviews and co-operative audits), involve non-SAI experts or individual SAI experts on secondment.

This study analyses structured longer term capacity development cooperation. The interviews and discussions held with various staff representatives however, show that modalities of cooperation mentioned in the box below are similarly seen as P2P capacity development support by the SAI community. Furthermore, these other capacity development cooperation modalities remain (equally) important and useful for capacity development support. For instance, in the focus group discussions, SAI Mexico's involvement in ad-hoc cooperations and SAI USA/Canada's involvement in fellowship programmes were discussed and by the providers and considered as P2P capacity development cooperation. Fellowship/training programmes may be valuable in situations where smaller SAIs may not have the capacity (facilities and trainers) or capability to deliver such training to their staff. It is outside the scope of this study to investigate or conclude whether capacity development according to the definition or outside the definition is better than the other, and it is even likely that a combination has its benefits.

³³ Adapted from PAP-APP website: <https://idi.no/bilateral-support/pap-app>.

Box 3.7 Examples of capacity development cooperation between SAIs that are outside the definition of a P2P action used for this study

- SAI USA and SAI Canada run fellowship programs in which auditors from participating foreign countries come to USA/Canada receive professional education for four to nine months³⁴. Several of the participants of the fellowship programme have become a senior member of their audit institutions, including auditor general. As it regards personal education rather than institutional cooperation, it would not fall within the operational definition of P2P support.
- Each year, two staff of SAI Bhutan attend training delivered by SAI India in its training centre in Shimla.
- SAI South Africa provides short term support to other SAIs in Africa through coordination of AFROSAI-E which can range from a one-off event to a series of interactions that continue over a longer period of time.
- In 2018, PASAI participated in an IDI-led programme which supported SAIs globally to complete a performance audit on their preparedness for the implementation of SDGs. In the PASAI region, around eight SAIs participated in the programme which included cooperation among participating SAIs to assist each other to complete the reports³⁵. Yet, given the short-term nature of this intervention it is not marked as a P2P action according to the definition used in this study.

³⁴ E.g.: USA GAO. (2023). International Auditor Fellows. <https://www.gao.gov/about/what-gao-does/audit-role/fellows>

³⁵ Source: Information provided by PASAI secretariat.

4 Case Study Analysis

4.1 Case Study: Twinning arrangement between Cook Islands and Samoa Audit Offices and New Zealand Office of the Auditor General

4.1.1 Introduction

This case presents two separate twinning arrangements of the Office of the Auditor General of New Zealand (SAI New Zealand) with the Audit Offices of Cook Islands and Samoa. The objective of the P2P cooperation is to improve systems and processes of the recipient audit offices, and enhance their skills so that they perform their roles more effectively. The twinning arrangements are part of a larger, long-term funding contract between the SAI New Zealand and the New Zealand Ministry of Foreign Affairs and Trade for the period 2019-2024 as contracted under an MoU. They are long-term P2P relationships in which annual work is agreed annually and mutually.

Table 4.1 Key features of the P2P cooperation

Key Fact	Details
P2P project title	Twinning arrangement between Cook Islands and Samoa Audit Offices and NZ Office of the Auditor General
Beneficiary SAI	Audit Office of Cook Islands (SAI Cook Islands) and Audit Office of Samoa (SAI Samoa)
Provider SAI	Office of the Auditor General of New Zealand (SAI New Zealand)
Donor	New Zealand Ministry of Foreign Affairs and Trade (MFAT)
Start date	Twinning projects under the current MoU for funding: 2019. Long terms relationship since respectively 2011 (Cook Islands) and 2014 (Samoa).
Closing date	2024 (Current MoU refunding for the twinning projects)
Budget	500,000 NZD (equivalent to approximately USD 300,000) over the five year project
MoU / ToR / Other	MoU covering the external government financing and separate annual agreements covering the near-term objectives
Organisation of the project	Mutually led by SAI New Zealand, SAI Cook Islands and SAI Samoa

A previous case study on peer support carried out in the PASAI region was presented to the INTOSAI Capacity Building Committee in October 2018. This presentation focused on developing the performance audit function and strengthening writing skills in SAI Cook Islands and long-term organisational development support in SAI Samoa. However, its main purpose was to elaborate some of the benefits and risks from long-term twinning arrangements as an illustration of the peer support being carried out in the Pacific region. The current study acknowledges this presentation and to a large extent corroborates the messages found therein.

4.1.2 Description

The SAI New Zealand has a longstanding P2P cooperation with SAI Samoa and SAI Cook Islands. The twinning relationship with SAI Cook Islands started in 2014 and the twinning relationship with SAI Samoa started in 2011. Both cooperations are framed within twinning agreements covering periods of five years. The twinning cooperations between SAI New Zealand as provider, New Zealand Ministry of Foreign Affairs and Trade as donor and the SAIs of Cook Islands and Samoa as beneficiaries, are formalised by the agreement to fund SAI New Zealand as it carries out a number of functions set out in the MoU between MFAT and SAI New Zealand and separate annual agreements on focus areas requested by the heads of the respective recipient SAIs.

Box 4.1 Sources used for the description and analysis of the case study

- Memorandum of Understanding: Funding to NZ Office of the Controller and Auditor General 2019-2024 between the Ministry of Foreign Affairs and Trade (MFAT) and Office of the Controller and Auditor-General.
- Extract of work progress of the twinning arrangement of the reporting to the Ministry of Foreign Affairs in 2020³⁶;
- Partnerships for Better Governance, Analysis of SAIs in PASAI and their development towards contributing to transparency and accountability in the Pacific region, August 13, 2018
- Annual Report 2021/2022 of SAI New Zealand;
- INTOSAI, Consolidated notes from theme discussions on peer-to-peer cooperation during the CBC Annual Meeting in Kuwait, 2018.
- Questionnaire filled in by the SAI New Zealand³⁷;

The overall purpose of the twinning programme is defined in the MoU as to: “Provide support to secondees to [SAI New Zealand], or in-country, based on PASAI twinning arrangements to address capacity development needs including as identified through the SAIs’ strategic planning and Performance Management Framework (PMF) assessments”. The MoU stipulates that the partner agency (SAI New Zealand) is required to submit an annual progress report at the end of each year summarising project progress towards the stated outcomes as well as actual expenditure incurred versus the plan. A long-term MoU can be helpful, but it cannot detail future support focus areas. The ability to be flexible and to address emerging needs is important.

SAI New Zealand finds the ability to be flexible and to develop a programme agreement annually works well.³⁸ Each year, new annual plans under the partnership between MFAT and SAI New Zealand are drawn up and reported against at year end. The 2017 and 2020 annual reports provide the following examples of typical activities in two of the five years of the project. The scope of work with SAI Samoa included the operational and audit methodology; support to strengthen the reporting to Parliament and citizens; preparing for further work to strengthen independence; support for using the Teammate Audit IT tool; assistance on the implementation of the 10 year strategy (2017) as well as development and implementation of the IntoSAINT integrity tool through on-site visits and workshops (2020). The scope of work with SAI Cook Islands included support of the newly- developed performance audit function; assisting with on-the-job practical support to provide training and share expertise in evidence collection and evidence analysis (2017); and improving technical skills for audits of the government’s financial statements (2020).

Both twinning arrangements are financed by the Government of New Zealand and include support to PASAI secretariat and PASAI programmes. The budget is NZD 50,000 (equivalent to

³⁶ SAI New Zealand. Extract regarding twinning work from the 2020 MFAT Reporting, (2020).

³⁷ No responses on the questionnaire have been received from SAI Samoa and SAI Cook Islands.

³⁸ Extracted from INTOSAI. (2018). Consolidated notes from theme discussions on peer-to-peer cooperation during the CBC Annual Meeting in Kuwait.

approximately USD 30,000) per annum per SAI cooperation,³⁹ corresponding to a total of 500,000 NZD for five years.⁴⁰ In addition to external funding, inputs included the SAI New Zealand staff time and in-country visits travel costs.

4.1.3 Analysis

The 2019 mid-term report on the implementation of PASAI's Long-term Strategic Plan 2014-2024 asserted that the demand for twinning cooperation had increased over the reporting period although capacity in supporting SAIs had prevented the expansion of the modality. PASAI's own research indicated that members would like PASAI to take a more active role in overseeing and promoting the use of twinning in the region. PASAI members also pointed to the need for twinning to go beyond technical concerns and include issues related to SAI management and exchanges between the heads of the SAIs. This may prove that the twinning concept is considered an important instrument for capacity development in the PASAI region. Twinning by definition implies a long-term relationship and given the technical and financial reliance of the dispersed Pacific-island SAIs on PASAI itself and their much larger co-members (Australia and New Zealand) it is arguable that this modality is essential for the professional and institutional development of weaker SAIs in the region. SAI New Zealand believes that its twinning partnerships operate under a mutual agreement on a long-standing relationship between the SAIs that reflects New Zealand's wider commitment to support the Pacific islands.

Relevance

Based on information received from SAI New Zealand it can be concluded that the twinning programme is relevant to the recipient SAIs. The objective of the twinning arrangements as set out in the MoU is aligned with the strategic and operational plans of SAI Samoa and SAI Cook Islands. Moreover, the specific focus areas are formulated per year depending on the assessed needs of the respective SAIs. According to the questionnaire and sample extracts from annual progress reports to the MFAT, project development is done based on the needs of the SAIs, for instance, through a strategic planning workshop to determine the priorities for the subsequent years' focus areas. According to SAI New Zealand, as the projects are entirely agreed with respective SAIs on a mutual basis and closely monitored by recipient SAIs themselves, great care is taken to ensure each element is delivered with effectiveness, relevance and sustainability in mind.

Efficiency

The twinning arrangements are evaluated as part of the reporting to the MFAT, in which targets and a baseline are set and actual progress is described. The report extract presents one of the key targets is to fully utilise available funding as 'working efficiently around timing and availability limitations for both NZ and supported SAIs'. The funding provided to support the twinning relationships with SAI Cook Islands and SAI Samoa has consistently been underspent since the partnership began. The reason for this varies from year to year. Sometimes it is due to SAI New Zealand not having sufficient resource to fully utilise the available funding often due to auditor shortages resulting from pressures to prioritise its domestic mandate. At other times the underspend is due to the limited availability of recipient SAI staff as a result of their commitments to other projects.

Effectiveness

SAI New Zealand responded to the questionnaire that intended inputs for the annual plan for 2020 were mostly achieved for both the Cook Islands and Samoa. The majority of visits planned were not able to proceed in 2020 because of a measles epidemic in Samoa and the Covid-19 pandemic

³⁹ Source: responses on the questionnaire from SAI New Zealand.

⁴⁰ Source: Memorandum of Understanding.

worldwide. The Covid experience taught the participants how much can be achieved through remote working which has become part of a hybrid way of working. The effectiveness of the twinning arrangements is not assessed against the annual plan using hard measures or indicators but in terms of planned activities undertaken (or not). The annual reporting (logical framework) states that one of the key sub-objectives of the twinning programme is to 'embed changed behaviour' in the supported SAIs. Although the progress reports do not (yet) provide evidence of behavioural changes, from interviews with SAI New Zealand representatives it is clear that it places significant emphasis on the development of a supportive, ongoing relationship with the recipient SAIs. SAI New Zealand reports that it has used many different support modalities. The support delivery mechanism is tailored to the focus areas and the team within the recipient SAIs. Examples of modalities include the SAI Samoa second tier leadership working alongside (shadowing) SAI New Zealand staff both in New Zealand and Samoa, delivery of in-person and online training workshops and joint work on technical and legal matters.

SAI New Zealand is also aware of the constraints of the arrangement. The biggest obstacle to success has been the absorption capacity of the recipient SAI teams given their small numbers. In times of emergencies such as epidemics, SAI teams are often required to accompany vaccinators to villages and to document vaccinations. This is because they are trusted by Government as reliable record keepers. SAI New Zealand considers the long relationship and good understanding between partners as a key strength which contributed most to the success of the actions. The long-term nature of the arrangement made it possible to face challenges and address most constraining factors such as staff availability at the recipient SAIs.

Sustainability

The programme is still ongoing and no conclusions can yet be made on the sustainability of the programme. SAI New Zealand expects that the action will lead to a moderate level of sustainability.⁴¹

4.1.4 Conclusion

Given the technical and financial reliance of the widely dispersed Pacific-island SAIs on PASAI itself and their much larger co-members (Australia and New Zealand), it can be argued that long term twinning is a useful if not essential P2P cooperation modality for several SAIs in the region. SAI New Zealand believes that long term cooperation can make a real impact, particularly for SAIs with capacity gaps. It also believes that rather than being governed by MoUs, its twinning partnerships shall operate under a mutual agreement on a long-standing relationship between the SAIs reflecting New Zealand's wider commitment to support the Pacific islands.

SAI New Zealand considers the long relationship and good understanding between partners as a key strength which contributed most to the success of the action. The long-term nature of the arrangement makes it possible to face challenges and address most constraining factors. A flexible approach to the cooperation is considered a good practice. The project's approach and focus areas are under constant review to identify the next steps in capacity development and under the long term cooperation agreement workplans are developed on an annual basis. Due to the close relationships involved, SAI New Zealand is fully aware which approaches work best for specific teams within the recipient SAIs. Under the twinning arrangement both sides work together to design and develop new ways to tackle problems on an ongoing basis.

⁴¹ Questionnaire responses – score 3 to 4 on a scale of 5, with 5 being strongest.

A particular issue that has been identified is the availability of staff at the recipient SAIs for receiving the capacity development support (i.e. limitations in absorption capacity) and also staff retention can be an issue. Occasionally the annual resources allocated to the cooperation could not fully utilized due to SAI New Zealand not having sufficient resource often due to auditor shortages and therefore resulting pressures from its domestic mandate. Such issues may be addressed with realistic planning in combination with a flexible implementation approach.

4.2 Case Study: Sharaka Cooperation Programme

4.2.1 Introduction

Through this programme, The Netherlands Court of Audit (SAI Netherlands) provided support to seven SAIs in the Middle East and North Africa (MENA) region to develop capacity over five years (2017-2021). The programme consists of bilateral projects through which SAI Netherlands provides individual P2P support to five beneficiary SAIs (Algeria, Iraq, Morocco, Sudan and Tunisia) and a regional track by which the seven regional SAIs collaborate in a community of practice under the overall guidance of SAI Netherlands. The regional approach has explicitly been chosen with the aim to create synergy, regional cooperation, sharing within similar contexts, and mutual benefit.

Table 4.2 Key features of the P2P cooperation

Key Fact	Details
P2P project title	Sharaka Cooperation Programme I
Beneficiary SAI	The Court of Accounts of Algeria (SAI Algeria), the Federal Board of Supreme Audit of Iraq (SAI Iraq), the Audit Bureau of Jordan (SAI Jordan), the Court of Auditors of Morocco (SAI Morocco), the State Audit and Administrative Control Bureau of Palestine (SAI Palestine), the National Auditing Chamber of Sudan (SAI Sudan) and the Court of Accounts of Tunisia (SAI Tunisia).
Provider SAI	Netherlands Court of Audit (SAI Netherlands)
Facilitator organisation	n/a
Donor	Dutch Ministry of Foreign Affairs
Period	2017 – 2021 (Sharaka I)
Budget	4.1 million EUR
MoU / ToR / Other	MoU / Project Proposal
Organisation of the project	Coordinated by SAI Netherlands in close cooperation with the partners. Liaison Officers were appointed. There were teams established in each recipient SAI who specialised in different aspects of the Sharaka-I programme and who worked with their peers from SAI Netherlands.

The first stage of the Sharaka programme (Sharaka I) was completed in 2021 and was followed by a second stage (Sharaka II) which started in 2022 and is planned to continue to 2026 with the same beneficiary SAIs.

4.2.2 Description

For this programme, SAI Netherlands has entered into an agreement with seven partners in form of a Memorandum of Understanding with the intention to establish a mutually beneficial institutional cooperation. The cooperation concept with a combination of bilateral projects and a regional track was original when it was introduced and seemed to be based on the logic that it is possible for an experienced SAI to support and facilitate colleagues in a group of SAIs to establish P2P professional networks that should create synergy through P2P cooperation with multiple partners.

Box 4.2 Resources used for the case study description and analysis

- Project Proposal Sharaka I: Netherlands Court of Audit, Funding Proposal 'Sharaka' Programme 2016-2021, 12 July 2016.
- Project Proposal Sharaka II: Netherlands Court of Audit multi-annual 'Sharaka' programme (2022-2026), Strengthening good governance and public financial management in the MENA region, 6 December 2021.
- Swedish Development Advisers, External Evaluation of the Regional Sharaka Cooperation Program, Final Report, Date: November 15, 2021
- Responses to a questionnaire received from SAI Tunisia, SAI Iraq and SAI Netherlands.
- Interviews held with representatives of SAI Morocco and SAI Netherlands.

The overall objectives of the programme were to: cooperate as SAIs to strengthen public financial management, accountability and transparency in line with the international auditing standards and to contribute to the development of good governance in public financial management and to the effectiveness of public services in the respective countries. Objectives for the bilateral track were formulated according to the specific needs of the individuals SAIs and aimed at developing the capacity of the beneficiary SAIs. The regional multi-country approach was intended to bring advantages of cross-fertilisation, synergies, efficiencies, a reduced administrative burden, and allow for flexibility in programming.

The scope of activities implemented under the Sharaka programme included the following:

- To strengthen the integrity of SAIs using the IntoSAINT methodology and an exchange of best practice;
- To develop and implement an approach to assess the respective governments' preparedness to implement SDGs; and
- To strengthen institutional communication and improve the quality of performance audit reports through conducting one performance audit cycle related to SDG 3 "Good health and well-being" with the aim to produce a specific performance audit report, strengthen relationships with relevant stakeholders and to exchange experiences from undertaking such audit.

The first two topics were part of the original design, whereas the third topic was agreed upon during a high-level meeting in which all SAIs participated.

The donor of the Sharaka Cooperation Programme is the Dutch Ministry of Foreign Affairs which through one of its policies promotes good governance in the MENA region. The fundamental assumption is recognizing that Supreme Audit Institutions play a critical role in ensuring good governance and strong public financial management. The overall budget for Sharaka-I was EUR 4.1 million for seven countries.

The programme included the following activities: strategic dialogue between participating SAIs; hands-on, practical and interactive workshops for management and auditors; coaching-on-the-job via pilot audits; working visits to the SAI Netherlands; conferences to exchange experiences; and external evaluation of the cooperation. A mid-term evaluation took place in 2018, as well as an external evaluation of the regional component of the Sharaka programme (2021). This case study builds on evaluation of the regional component, which has specific attention to the 3rd regional component. Lessons learned and areas for improvement have been taken in consideration in the continuation of the Sharaka programme (Sharaka-II).

4.2.3 Analysis

Relevance

According to the evaluation report, the recipient SAIs testified added value in the following areas: (i) increased understanding of SDGs and the SAI's role in auditing them; (ii) improved relationships with the parliament by using improved communication methods; (iii) increased understanding of external stakeholders such as civil society bodies; and (iv) an increased ambition to communicate the results of their work in performance audits in ways that are understandable to the general public. Some of the activities were an "add-on" to the original workplan in response to needs expressed by the Sharaka partners through a High Level meeting with representatives of all partners, reflecting room for a demand-driven approach. Also, the flexible, 'on the job' training approach involved activities that were adaptable to partners, responding well to differences in the experience of partners and combining both theory and practice. This and the collegial culture were perceived as good practices. In this way, the action has supported the recipient SAIs with achieving their strategic objectives, as is confirmed by the responses from SAI Iraq and SAI Tunisia.

The regional peer-to-peer platform track was built in the programme to enable partners to find solutions to similar situations among fellow SAIs from the MENA region, as solutions from SAI Netherlands (in a different context) can seem unattainable in the first phase of the programme. The evaluation states that the peer-to-peer approach was valued by the sharing of experiences, solutions, problems and learning among the Sharaka partners in the MENA region, but regional partners still mainly turned to SAI Netherlands rather than each other for support. The intention to establish strong cooperation between the beneficiary SAIs in the same region was not realised, for which the precise reason was not stated in the report.

The questionnaires provided useful information about the initiation of the partnerships. The Sharaka programme has been built upon a longer relationship of SAI Netherlands with SAIs in the MENA region and was also initiated through exchanges made by the Presidents of some of the SAIs (including Tunisia, Iraq and the Netherlands) during INTOSAI and EUROSAI-ARABOSAI conferences. The respondents of the questionnaires remark that the motivation to participate was to benefit from SAI Netherlands (and other SAI's) knowledge and experience. They also indicate that the resources made available by SAI Netherlands and the activities implemented under the programme both under the bilateral track and the regional cooperation platform were in alignment with the partner's strategic plan and relevant to colleagues.

Efficiency

The evaluation did not include efficiency in the assessment. However, the evaluation report does mention that flexibility in programming allowed for adjustments in programme management during Covid-times, so that no significant delays were noticed. This may imply that the most suitable delivery methods were adopted under these circumstances, yet no strict conclusions on this aspect can be made based on the evaluation. The evaluation states that communication between online meetings can be improved for more efficient time management. From SAI Netherlands at least 16

people were involved, with at least 40 people from the partners. In relation to funding, SAI Netherlands mentioned the long term scope and funding arrangement with the Dutch Ministry of Affairs is appreciated since it requires a relatively low degree of administrative cost and provides flexibility.

SAI Tunisia remarked that the time was sufficient to implement the transferred knowledge, and added that it wanted to continue with an extended cooperation (which became Sharaka II). Furthermore, it stated that there were no major problems during the implementation of the project related to efficiency. In case of any difficulties, they were addressed in cooperation with SAI Netherlands colleagues and were resolved. SAI Tunisia tried to have the P2P collaboration parallel to the annual audit cycle but it was not realised due to the asynchrony working cycles. According to SAI Tunisia, there were several systems in place to monitor progress. Results of visits (less frequent during Covid-19 pandemic) were checked and presented to the first President. Progress was also discussed during Steering Committee meetings between the Presidents and the Liaison Officers of both SAIs, and a mid-term evaluation was implemented to examine progress and possibilities for improvement of the programme. It was clear for the project officers what was done, what needed to be done, and what could be improved.

Effectiveness

The evaluation assesses that two out of three objectives have been achieved (strengthening the integrity of SAIs and developing an approach in preparedness of SDG-3). Although progress towards the third goal has been made (strengthening institutional communication and improve quality of performance reports), the programme objectives have not (yet) been fully achieved. The evaluator reports that six out of eight performance audits on the SDG-3 were completed⁴² – including one that was carried out by the SAI Netherlands itself and two of the finished reports were published (produced by SAI Palestine and the other was by SAI Netherlands). An assessment of the quality of the completed reports (possibly along criteria for performance audits standards) was not part of the evaluation. The evaluation concludes that learning has taken place and that the Sharaka programme has transferred practical knowledge on methods and tools for data collection and analysis (see areas under relevance). This was the case in the Communication and Stakeholders Relation Webinars, as well as through the sharing of ideas and experiences from performance audits. This finding is reflected in the questionnaire filled in by the SAI Tunisia, which states that it gained knowledge and value for money (with experts gaining knowledge to also train others in the region).

Sustainability

The evaluator assesses the expected sustainability of the programme as low. It follows from the observation that learning took to a considerable extent place at individual levels but less so on organisational level. For instance, only two to three auditors worked on the SDG-3 related audits in the different SAIs. Partners have taken measures to institutionalise the knowledge, such as incorporating manuals and communication actions plans into strategic plans, training other staff members, establishing communication committees, learning centres and SDG focal points. However, most of these activities have (so far) not been implemented. Similarly, during the High-Level Meetings in the initial phase of the programme measurable goals aiming to achieve sustainable results were not always established. The goals formulated were short term and did not necessarily reflect ways to ensure sustainability.

The evaluation recommended to make sustainability a stronger focus in the programme design from the start by institutionalising concrete learning goals for institutional competences at the

⁴² The Covid-19 pandemic was an important reason that not all reports could be finalised.

outcome and output level. Following the meeting with SAI Netherlands, these recommendations have been taken into account in Sharaka-II and the focus has shifted from capacity development at the individual level to organisational level. In terms of sustainability it is important to mention that in the follow-up Sharaka II programme, SAI Morocco is not only a recipient but also a provider of capacity development support in the region – notably to SAI Libya through the established coaching pool. Outside of the Sharaka programme Morocco also delivers support (e.g. through its training centre in Rabat) but only for short term engagements since for longer term support it has no financial resources available.

4.2.4 Conclusion

The Sharaka programme demonstrates a case involving multiple peers in one regional programme combining bilateral P2P support with a regional track that promotes peer cooperation between SAIs in a community of practice with the aim to create synergy, regional cooperation, sharing within similar contexts, and mutual benefit. The bilateral track was experienced as a key benefit by the partners, although regional cooperation was less strong than bilateral support with the SAI Netherlands. The evaluation however does not provide sufficient data on the overall effectiveness and sustainability, in particular its regional cooperation element as the performance measurement framework does not enable one to measure this completely, despite overall progress towards achieving the objectives. The sustainability of the regional cooperation has to be improved. The institutionalization of regional peer cooperation has been addressed in the second stage of the programme (Sharaka II). Examples include the setting up of the coaching pool with regional coaches. To further ensure sustainability, an exit strategy is part of Sharaka II.

The evaluator of the Sharaka I programme identified the need for a well-elaborated Theory of Change-based logical framework in order to be able to evaluate the programme according to the DAC criteria. Interviewees have confirmed this suggestion and SAI-Netherlands has addressed this recommendation in Sharaka II.

A good understanding of the local context is considered very important for the design and implementation of the programme. This is not only necessary for understanding the specific capacity development needs of the recipient SAIs – and thus for making the support relevant – but also for delivering the support in countries with a challenging political and security environment (e.g. Iraq and Palestine and for Sharaka II also Libya and Sudan). For the programme design and implementation, SAI Netherlands established a cooperation with the Dutch Ministry of Foreign Affairs and Dutch Embassies.

Key lessons of the Sharaka case have been the strength of joint decision making on objectives; a customised on-the-job training approach; flexibility in the implementation of activities with the aim to address the specific needs of each partner and the need for strong internal coordination between staff in SAI Netherlands involved in the peer activities in multiple recipient SAIs. Recommendations of Sharaka I have been taken into account in the continuation of the programme, Sharaka-II.

From a SAI provider perspective, SAI Netherlands has indicated that the program set-up with multiple beneficiaries and long term funding arrangement with the Ministry of Foreign affairs is appreciated since it reduces the project management cost of the cooperation. In this context, SAI Netherlands expressed in the interview that a programme with a relatively low administrative burden makes it possible to provide more direct support. In contrast, project proposals with a high administrative burden have to be turned down.

4.3 Case Study: National Audit Chamber of South Sudan Strategic Change Project

4.3.1 Introduction

This five-year project is a cooperation between the National Audit Chamber of South Sudan as beneficiary SAI with the Office of the Auditor General of Kenya, the Office of the Auditor General of Norway, AFROSAI-E and IDI. The project is implemented under the PAP-APP umbrella. SAI Kenya is the main regional provider of peer support whereas SAI Norway provides specialist peer support. AFROSAI-E provides technical support through its regional resources and IDI provides project management, logistical and financial support, strategic management advisory and training.

Table 4.3 Key features of the P2P cooperation

Key Fact	Details
P2P project title	National Audit Chamber of South Sudan Strategic Change Project 2020 - 2025
Beneficiary	National Audit Chamber of South Sudan (SAI South Sudan)
Provider	Office of the Auditor General of Kenya (SAI Kenya), Office of the Auditor General of Norway (SAI Norway) and AFROSAI-E
Facilitator organisation	IDI and AFROSAI-E
Donor	Norwegian Ministry of Foreign Affairs
Implementation period	2020 - 2024
Budget	15 million NOK (equivalent to approximately USD 242,000) in total including delivery, staff, and overheads
MoU / ToR / Other	Strategic Change Project 2020 – 2025 Project Document
Organisation of the project	Led by SAI Kenya with administration and peer coordination by IDI in close collaboration with AFROSAI-E

The change project is of particular interest because it represents a P2P capacity development cooperation with a regional and inter-regional peer provider, participation of IDI and AFROSAI-e and the SAI South Sudan, as recipient SAI that operates in a highly challenging environment for upholding public sector financial accountability and transparency. The project came directly in the wake of a deep economic, political, security and humanitarian crisis. It is unlikely South Sudan would have received such sustained support from any other consortium of partners with IDI as co-ordinator. IDI's Bilateral Policy recognises that "supporting SAIs in unstable and/or unpromising political environments involves a substantial result-risk in terms of slow SAI development, but as an INTOSAI body with a mandate to support all developing country SAIs, the IDI is willing to take this risk in cooperation with its resourcing partners."

4.3.2 Description

The Strategic Change Project commenced in 2020, and at the time of writing this report it is still in the implementation phase. Therefore the case is described as an analysis considering its design and the first two years of the 5-year implementation period. The analysis is based on background information complemented by interviews held with representatives of SAI South Sudan and SAI Kenya.

Box 4.3 Resources used for the description and analysis

- NAC Strategic Change Project 2020 – 2025 Project Document, version May 2020;
- NAC Strategic Change Project 2020 – 2025, Project Report 2020, Final version March 2021;
- NAC Strategic Change Project 2020 – 2025, Project Report 2021, Version February 2022. / Norwegian MFA. (2022). *NAC Strategic Change Project 2020 – 2025, Project Report 2021*
- Evaluation Report: Professional Management, Evaluation of IDI's Bilateral Support 2017-2020. Component 3: Support to the National Audit Chamber in South Sudan.
- Interviews held with representatives of SAI South Sudan and SAI Kenya

The entry point for the cooperation is the Strategic Plan for 2019-2024 which aims to support better public financial management in South Sudan. This includes expanding the audit coverage of government at the central level, as well as at state and local level. The main goal of the project is to enable SAI South Sudan to implement its strategic plan, especially in the areas of auditing, new legal framework, stronger internal governance, new ICT-systems, HR-management, professional development and training, stakeholder engagement, communication and general coordination with partners. The Strategic Plan addresses many of the same areas as the SAI PMF framework, and is therefore assumed to view the SAI as a holistic system. The project therefore includes support to all main capacity elements of the SAI.

The IDI, together with SAI Kenya and AFROSAI-E, signed a Cooperation Agreement in 2019 to work closely with SAI South Sudan for a five-year period to enable the office to implement key strategic priorities set out in its Strategic Plan 2019-2024, including those relating to the Peace Agreement of September 2018. The Peace Agreement specifically provided for a number of steps to be taken to strengthen public financial management and the functioning of SAI South Sudan. In May 2021, a grant of NOK 15 million (equivalent to approximately USD 1.5 million) was made available by the Norwegian Ministry of Foreign Affairs to SAI South Sudan, via IDI, for the implementation of its strategic plan. The funding is envisaged as sufficient until 2023.

The P2P project document sets out a clear roadmap specifying in detail the steps SAI South Sudan should take to deliver the expected results of its Strategic Plan. It provides a set of baseline indicators with a logical development path towards improved achievement by the end of the project. The allocation of work between the provider peers (see the table below) shows that all partners are planned for active involvement across multiple components of the change project. The table only omits SAI Norway which offered to provide resource persons to collaborate with SAI South Sudan on audits in the petroleum sector (part of 'Strategic Outputs'). It is clear from the table that IDI is the main provider partner for governance, institutional development and SAI independence areas, as well as the project lead. SAI Kenya is the main provider for two of the more technical audit components. AFROSAI-E leads on HR and staff welfare issues.

Table 4.4 Summary of components and role of partners

Component	IDI	SAI Kenya	AFROSAI-E
SAI South Sudan Strategic Outputs	Contribute	Main partner	Contribute
Strengthen SAI South Sudan Independence	Main partner	Contribute	Contribute
Enhance the Quality and Impact of Audit services	Contribute	Main partner	Contribute
Strengthen Internal Governance System and Structures	Main partner	Contribute	Contribute
Human Resources developed and Staff Welfare improved	Contribute	Contribute	Main partner
Strengthen Advocacy and Stakeholders Engagement	Main partner	Contribute	Contribute
Project management and coordination of other partners	Lead	Contribute	Contribute

The well-drafted project implementation plan made apparent that the project had not met the relatively modest targets it had set itself for the first two years. The reason for not being able to deliver all planned project outputs (in particular helping SAI South Sudan to deliver strategic audit reports) are the considerable limitations of the absorption capacity of SAI South Sudan. Nevertheless, in the opinion of both the regional provider and recipient SAIs, after an uncertain start caused by funding and pandemic-related travel difficulties, the project has now gained sufficient momentum for both parties to express satisfaction with progress. The recipient SAI has opined that it deliberately sought the help of a regional peer whose involvement was facilitated by AFROSAI-E and now feels vindicated in that decision.

4.3.3 Analysis

Relevance

The support programme has been designed on the basis of the Strategic Plan for 2019-2024. The participating SAIs have also confirmed during interviews that the P2P work plan was designed by all partners under the overall leadership of IDI and in alignment with the specific needs of SAI South Sudan. The project has been implemented in accordance with the plan although not all items were initially foreseen.

Efficiency

The project document implied that efficiency for the project meant, above all, having in-built mechanisms for synergies with existing global, regional and national programmes and resources and leveraging the guidelines, best practices and manuals already developed through IDI, AFROSAI-E and various other INTOSAI partners. Some progress is mentioned in this context: a baseline SAI PMF assessment of SAI Sudan was carried out; indicators of future performance established; and some students were enrolled to the global PESA-P professional training programme.

The total number of peer support days reported as used during 2021 amount to 395 days (see table below) of which more than 50% has been recorded for project management and coordination of other partners. This may indicate that implementing a P2P capacity development project in a highly challenging working environment requires substantial project management resources.

Table 4.5 Overview of peer support days in 2021 for each component

Peer provider	C1	C3	C4	C5	C6	C7	Total
IDI	24	16	49	7	4	215	315
SAI Kenya	30		9	5	-	3	47
AFROSAI-E	-	5	1	6	-	3	15
SAI Norway	18	-	-	-	-		18
Totals	72	21	59	18	4	221	395

Due to the Covid-19 pandemic, much of the expertise was delivered to SAI South Sudan remotely and the 2021 report suggests that limitations in ICT tools and internet at the end of SAI South Sudan may have been a bottleneck in efficiently receiving online support. In subsequent interviews with the provider and recipient SAIs it was confirmed that the 2019-2020 pandemic led to the under-absorption of planned expenditure as provider teams continued to work remotely until 2021. The limited physical presence of provider specialists during 2020 and 2021 is now seen as one of the key initial barriers to project implementation. For the first two years of the project's work, the recipient reported that its general capacity was very limited ('low salaries hinder job attendance and derail motivation') while the risk of the project producing 'no impact' remained high. However, SAI Kenya now reports that SAI South Sudan has recently (2022) recruited 35 new auditors and SAI South Sudan itself is newly confident in its ability to absorb the knowledge passed on by its African peer which, since January 2023, has had a permanent presence in Juba.

Effectiveness

The overall implementation strategy set out by the project document was to organize the project in alignment with SAI South Sudan's own strategic plans and priorities and under the project components a number of activities were implemented contributing to the anticipated results and targets as per the project document. According to the reports, 73% of the agreed project deliverables in the annual plan were assessed as completed during 2020, with a total of 60 staff participating in training (20% female versus a target of 25%). For 2021, it has been reported that 48% of the agreed project deliverables in the annual plan were completed by year end. A total of 89 staff participated in training (23% female versus a target of 15%) with limited progress measured against SAI Sudan's strategic outcomes. One of the main reasons for the slow pace of project implementation is the limited absorption capacity of SAI South Sudan.

Thanks to the project's comprehensive progress report, a picture emerges of a recipient entity expressing satisfaction with the efforts made by the peers (with a rating of 4.3/5) while reporting that its general capacity was still limited two years into the implementation of a large support project. SAI South Sudan comments in its second annual assessment that the risk of reduced internal capacity was still at red and that the lack of salaries is an obstacle for job attendance, motivation and leads to turnover of SAI South Sudan staff. One of the proposed control measures was to mobilise additional donor funds for audit operations and critical investments.

Since January 2023 SAI Kenya has been deploying a peer auditor on the ground in Juba to provide support, plan and implement audits through on-the-job training. This implementation modality is expected to enhance the effectiveness of the support and is perhaps essential given the circumstances in which SAI South Sudan operates. The deployment of the Kenyan peer on the ground is funded through the project budget and not provided in kind.

Sustainability

Sustainability is deemed in the context of this project to refer to the presence and continuity of support via regular contact, country presence and interaction, for the necessary trust and understanding, as well as progress. In the case of SAI South Sudan, the difficult country

environment also looms large in the risk register. The annual progress reports referred to the risk that sustainability would not be achieved, as follows: For both 2020 and 2021, the risk of little sustainability of peer support due to the renewed outbreak of war or unexpected change of the Accountant General or managers of the SAI was measured as medium at year-end.

A particular issue that has been flagged is that SAI South Sudan has very limited access to domestic resources to fund its own operations. Although direct funding of SAI South Sudan materialised from the IMF in 2022, which gave the SAI funds for payment of salaries and which have contributed to the increase of the internal capacity of the SAI South Sudan audit staff, such important funding is not provided on a structural basis. If domestic resources remain insufficient and external financing cannot be secured, sustainability is at risk.

Impact

The project document defined impact in terms of SAI South Sudan being able to lead by example in accountability, transparency, gender inclusiveness and having clear plans to strengthen its own management systems and integrity. The risk of 'no impact' is deemed to cover the eventuality that audit results are not followed-up by Parliament or the Executive, the strengthening of the SAI meets significant resistance among influential elites, or the independence of the SAI is compromised. The 2020 and 2021 reports assessed the risk of 'no impact' as high which was the same as the baseline assessment. However, recent interviews with project participants provide evidence of greater optimism about the potential impact of the project based on the accelerated achievements of 2022.

4.3.4 Conclusion

Embarking on a project such as helping SAI South Sudan implement the key components of its five-year strategic plan is a challenging venture, considering the context in which SAI South Sudan operates. The project commenced after South Sudan was plunged into a post-war economic and political crisis. Making a credible and sustainable impact in such circumstances requires long term support and substantial resources. The fragile state of South Sudan results in the possibility of the project having no sustainable impact however the progress made in 2022 has resulted in some optimism for the project.

The limited physical presence of provider specialists during the first two years of the project, heavily influenced by the Covid-19 pandemic, was a key barrier to project progress. Since January 2023, SAI Kenya has posted an inhouse staff member with a permanent presence in Juba to provide much needed on-the-job support which is expected to enhance the effectiveness of the support given the constrained circumstances.

Substantial limitations in the absorption capacity of SAI South Sudan due to inconsistent presence of existing staff and low staff numbers in combination with insufficient domestic resources to fund the regular operations of SAI South Sudan have impacted on the pace of the planned reforms and put at question the sustainability of the planned and ongoing capacity development actions. This case study may learn that a precondition for P2P capacity development actions is that sufficient staff with certain qualifications and a reasonable remuneration is in place for absorbing peer support. With temporary external funding provided for financing the regular SAI South Sudan operations and with 35 new auditors recently recruited, SAI South Sudan itself is newly confident in its ability to absorb the knowledge passed on by its peers.

The project has been well designed with the combination of different sources of support provided through a regional peer (SAI Kenya) with a good understanding of the local context, an international peer for providing specialist support (SAI Norway for audit of the Petroleum Sector), AFROSAI-E by providing support through its regular networks and IDI with providing strategic advice, project management capacity and coordination. One of the most successful elements of the project is the degree of integration of the various actors under the Project Coordination and Steering Committee. The recipient SAI believes that both are doing their best to manage and oversee the project effectively.

4.4 Case Study: The Gambia – Ghana / Norway (PAP-APP)

4.4.1 Introduction

This case study features the National Audit Office of the Gambia (SAI Gambia) as the recipient and the Ghana Audit Office (SAI-Ghana) and the Office of Auditor General of Norway (SAI-Norway) as the providers of peer resources under the PAP-APP programme. IDI and AFROSAI-E participated in the P2P capacity development cooperation as coordinators of the support.

Table 4.6 Key facts of the P2P cooperation

Key Fact	Details
P2P project title	Accelerated Peer-Support Partnership in The Gambia (phase 1)
Beneficiary SAI	National Audit Office of The Gambia (SAI Gambia)
Provider SAI	Ghana Audit Service (SAI Ghana), Office of Auditor General of Norway (SAI Norway)
Facilitator organisation	IDI, AFROSAI-E
Donor	Pooled funds from the Austrian Development Agency, UK FCDO, MFA Iceland, MFA France, Irish Aid, and IDI's core budget
Start date	Cooperation Agreement signed September 2018, but planning and needs assessment began May 2018
Closing date	May 2021
Budget	2.4 million NOK (equivalent to USD 242k) in total including delivery, staff, and overhead costs
MoU / ToR / Other	Cooperation Agreement (September 2018); Addendum (September 2020)
Organisation of the project	Led by the SAI-Gambia with administration and peer coordination by IDI in close collaboration with AFROSAI-E

This case study is selected due to its specific characteristics: provision of support to a challenged SAI in a difficult political environment through a larger support programme led by IDI and AFROSAI-E with a combination of regional and international providers of peer support in two phases over a longer period of time.

4.4.2 Description

At the request of SAI Gambia in 2017, the P2P cooperation was established under the Accelerated Peer-Support Partnership Programme (PAP-APP 2nd tier of the Global Call for Proposals). Before the establishment of the PAP-APP programme, The Gambia had largely been ignored by the international (SAI) community. And although the Ministry of Finance of The Gambia negotiated with donors for PFM support, these negotiations did not cover Supreme Audit.

The peer team has been established with representatives from IDI, AFROSAI-E, SAI Ghana and SAI Norway. IDI acts as the coordinator of the cooperation whereas SAI-Ghana, SAI-Norway and AFROSAI-E are providing peer resources.

Box 4.4 Resources used for the case study description and analysis

- IDI PAP-APP website⁴³
- Cooperation Agreement: PAP-APP Cooperation Agreement 2018-2020, an agreement between the National Audit Office of the Gambia, AFROSAI-E, and IDI for a joint effort to strengthen the NAO's strategic management cycle and improve coordination of external capacity development support.
- Addendum to the cooperation agreement: Addendum to Accelerated Peer-Support Partnership Programme Cooperation Agreement 2018-2020 Covering the period August-December 2020.
- Annual Reports: Accelerated Peer-Support Partnership in The Gambia Annual Reports for 2018-2019, 2019-2020 and 2020-2021.
- Evaluation Report: Evaluation of IDI's Bilateral Support 2017-2020 Component 2: Accelerated peer-support partnership programme (PAP-APP) – Phase 1, 2018-2020, Final Report, 15 September 2020⁴⁴.
- SAI Gambia: Interview with Deputy Auditor General of the National Audit Office of the Gambia and information provided through a questionnaire.
- IDI: Interview with PAP-APP project manager.

The P2P cooperation has been established through a cooperation agreement which includes a results framework for the purpose of guiding, monitoring and evaluating the results of the cooperation. In accordance with the overall approach of the PAP-APP, the intended outcomes in the first phase of this P2P cooperation are summarised as follows:

- SAI Gambia has a strengthened strategic management cycle. This includes undertaking a needs assessment, stakeholders expectations, developing a new strategic plan and operational plan and the annual performance report
- SAI Gambia is able to manage externally supported capacity development projects.
- SAI Gambia leads by example in areas of gender, diversity and inclusion.

For the purpose of implementing the cooperation, a SAI Gambia-led steering committee was established as well as (i) a dedicated SAI team for the daily management of the project activities, (ii) a peer team providing capacity development support, and (iii) a PAP-APP programme team for coordination, funding and other project management activities. In response to the impact and implications of the Covid-19 crises, parties extended the original agreement in the course of 2020 to cover support for a special Covid-19 audit, some other immediate capacity development needs and for redesigning the long-term support plan.

According the annual reports, the peer support, SAI Gambia achieved amongst others, the following with the peer support:

⁴³ <https://www.idi.no/bilateral-support/the-gambia>

⁴⁴ The external Evaluation of IDI's Bilateral Support 2017-2020 was commissioned by the IDI in October 2019 by appointing an external evaluator. The report focused on the Accelerated Peer-Support Partnership Programme (PAP-APP) – Phase 1, 2018-2020. The report covered eight countries in West and Central Sub-Saharan Africa apart from the Gambia, plus Eritrea and Zimbabwe. The conclusions drawn by the evaluator are general in nature and provide little detail on the specific outcomes of the bilateral support project between IDI and the Gambia

- The five-year strategic plan 2020-2024 was crafted following a needs assessment;
- Strategic management skills and tools were developed to improve NAO's ability to plan and report;
- Critical audit reports (on Covid-19 pandemic response and consolidated government accounts) were produced. Especially the completion of the audit on the Financial Statements is considered a considerable achievement by SAI Gambia.
- A communication and stakeholders engagement strategy was produced and new citizen-friendly communication products aimed at increasing the profile of the office and the impact of audit report were developed.

In conjunction with the provided peer support, SAI Gambia has developed its organisation with a dedicated Human Resources Department and a Communications Officer, as is confirmed by SAI Gambia.

4.4.3 Analysis

A further analysis of the P2P action is undertaken following the evaluation criteria relevance, efficiency, effectiveness, sustainability and impact.

Relevance

The P2P action is considered relevant since it had been designed to address the critical needs of SAI Gambia as is confirmed by SAI Gambia and IDI. In this context it is mentioned that SAI Gambia was relatively underdeveloped at the start of the cooperation since it did not receive any external support prior to the cooperation as stated in its response to the questionnaire: *"Donors did not contact NAO directly; they went through the Ministry of Finance who may not advocate for NAO."* A more broader perspective is provided by the evaluation report which looks at the first phase of the PAP-APP programme as a whole. It suggests that a SAI needs to develop medium-term strategic plans in order to increase its ability to deliver high quality reports and engage key stakeholders for impact. The evaluation report specifically references the relevance of improvements in planning capacity as a means of enabling SAIs to attract donors on the basis of better planned projects. Better planning, the evaluation report implies, also helps SAIs to work more effectively with their legislatures to bring governments to account.

Efficiency

The external evaluator reports that the PAP-APP projects in general are by their nature cost-efficient as follows: *"the emphasis laid on P2P support provides relevant and timely advice at far less cost than could have been provided by consultancy firms. Support was provided free to the receiving SAI. For instance, the Sierra Leone SAI (ASSL) provided their communications specialist and a Deputy Auditor General to The Gambia SAI. There may have been an opportunity cost of re-allocating a senior officer from one SAI to another, but the willingness of provider SAIs to lend their skills and experience suggests that they had the manpower capacity (at least outside the seasonal peaks in audit work) and expected to gain useful regional experience and different perspectives themselves. Thus, the PAP-APP phase 1 approach is inherently efficient and cost-effective."* Also, travel and subsistence expenditures were kept to a minimum and can be considered the largest share of the cost in cooperation models where peer resources are provided in kind. IDI also commented on the relative efficiency of the project delivery when it stated: *"All intended outputs and outcomes were achieved at or below budget, with the exception of one stakeholder workshop cancelled due to Covid-19 restrictions. At the same time, IDI and SAI Gambia noted that some challenges were experienced in terms of the commitment and availability of peer providers."*

Effectiveness

The external evaluation report stated that the project was not necessarily designed according to SAI priorities but that specific objectives were modified later. Parties confirmed that the capacity of SAI Gambia staff has been developed and the planned objectives and outputs have been largely, if not completely, achieved. According to the various sources, the majority of project activities were focused on implementing the SAI Gambia's own plans with on-the-job support from peers as needed. The questionnaire response from SAI Gambia stated that the action included *very little training as such, but rather learning by doing with examples, advice, and feedback to aid absorption*. It also mentions that *"All activities are SAI-led with support from peer. Some of the activities were even carried out independently of the peers. The activities are aligned to our systems and processes and as such they are definitely sustainable both in long and short term. We make sure whatever support we get is geared towards the implementation of our strategic plan."* Another element that made the P2P cooperation effective is the flexible and agile approach that has been applied. SAI Gambia responded to the questionnaire that it has adopted a flexible and agile approach, which has given the opportunity to adjust quickly avoiding obstacles to progress.

Sustainability

According to the SAI Gambia, the project was sustainable because during the project all activities were led by SAI Gambia with support from peers and some of the activities were even carried out independent of the peers. The activities were aligned to the systems and processes of the recipient SAI and as such are sustainable both in the long and short term. The cooperation can be considered sustainable by the fact that follow-up support has been secured through PAP-APP phase 2, after the SAI Gambia requested a subsequent project based on the new strategic plan covering a wider range of capacities and with more emphasis on governmental accountability. IDI, in consultation with SAI Gambia and AFROSAI-E coordinated the planning of the phase 2 project including bringing in new peers based on the priorities of SAI Gambia. SAI Ghana remains in touch with SAI Gambia for ad hoc peer support where needed and SAI Norway is a peer in the subsequent project. A challenge however is the structural funding from the Government and National Assembly of the Gambia to cover for the increased level of activities implemented by the SAI Gambia. It is noted that not all funding requests from the national budget are approved and funds do not always come through (timely) during the year. For the purpose of future funding of emerging capacity development needs, SAI Gambia has established bi-annual development partner meetings in addition to bilateral meetings.

Impact

SAI Gambia and IDI see the potential for impact in both parts of the project: firstly, to support the SAI Gambia to craft a 5-year strategic plan with the ultimate purpose of increasing its ability to deliver high quality reports and engage key stakeholders for impact; and secondly, to increase the profile of the office and the impact of audit reports. The actual impact of the project SAI Gambia's strategic management is probably most evident in improved scores in standard performance measures (SAI-PMF).

4.4.4 Conclusion

A number of bottlenecks, good practices and lessons learned have been identified on the analysis of the P2P cooperation implemented in the period 2018-2021 as well as information shared on the follow-up second phase of the PAP-APP programme implemented for SAI Gambia.

This P2P cooperation aimed to follow the good-practice principles of strong ownership of the recipient SAI as well as an approach aligned to the needs and context of the recipient SAI. To that end the capacity development has been aligned to the needs and the new strategic plan of the recipient SAI. In addition, the governance structure of the cooperation ensures that the recipient SAI is leading the cooperation. The leading role of SAI Gambia is also relevant since – in addition to the PAP-APP programme – other donors are (becoming) interested in providing support. In those cases alignment of activities are being achieved through bi-annual development partner meetings. Participation of senior management of the recipient SAI in the P2P capacity development support has been considered important, however availability of top management of SAI-Gambia to participate in activities has been identified as a potential bottleneck.

A lesson learned from PAP-APP first phase is that within the recipient SAI most support is absorbed by a limited number of more senior level staff. This has been addressed in the second phase of the PAP-APP programme for SAI Gambia by establishing 'accelerated peer teams' within the SAI. Gender diversity and participation of staff with different degrees of experience and seniority has been pursued with the aim of improving the impact and sustainability of the support.

The PAP-APP approach has been characterized by multiple supplier SAIs providing support to a single recipient. IDI together with AFROSAI-E is coordinating the match between demand and supply for specific support services. A flexible and agile set-up is considered useful to respond to emerging demands of the recipient SAI. Proactive coordination, frequent meetings and check-in calls and flexible workplans are recommended.

A combination of regional peer providers and international peer providers proved to be a good match with SAI Gambia. Regional providers of peer resources (SAI Ghana in phase 1 and SAI Sierra Leone in phase 2) may be considered more credible given their knowledge about the local context and political economy and application of similar systems and practices. At the same time, peers from outside the region may be necessary to provide specialist support that is not available in the region. For instance, peers from Norway supported the establishment of a department with IT auditors and provided capacity development in the area of IT audit but also assisted with the preparation of the strategic development plan (IDI, SAI Gambia).

Auditors providing peer support are professionals in performing all kinds of audits, but are not necessarily experts in capacity building, strategic planning and organisational development of SAIs (evaluation report). Also, commitment and availability of peers is sometimes a challenge. It is recognised that peers often provide support on top of their own regular work which remains their first priority. This may result in delays of planned inputs. This issue has been addressed by the programme to mobilize peers for dedicated activities.⁴⁵ The timing of peer support activities should be assured by pre-planning the availability of the members of the peer team and widening the pool of peer providers.⁴⁶

A long term cooperation is considered the most useful mechanism given the context in which SAI Gambia operates. On-line support may have become a more prevalent support modality during the Covid-19 pandemic, however the P2P partners experience that on-the-ground presence remains very important (interviews). On the other hand, increased use of distance communication technology is in support of the global response to climate change.⁴⁷

⁴⁵ Based on the interviews held with representatives of IDI and SAI Gambia

⁴⁶ Based on the evaluation report.

⁴⁷ Based on the evaluation report.

In this cooperation the support modality is coaching and on-the-job support complemented by training on highly technical topics. To create ownership and sustainability it is aimed to develop the training (materials) by the provider SAI in partnership with the recipient SAI.⁴⁸

On a more general note, the PAP-APP evaluation report promotes the benefits of a strong M&E framework with the theory of change concept to be customised to each individual SAI participating in the PAP-APP programme as to ensure relevance of support. At the same time, integrating the PAP-APP activities in the recipient SAI development plan is suggested to increase ownership and reduction of administrative costs⁴⁹ (evaluation report).

4.5 Case study: Cooperation between the Office of the Auditor General of Zimbabwe and the Swedish National Audit Office

4.5.1 Introduction

In 2017, the Swedish National Audit Office (SAI Sweden) and the Office of the Auditor General of Zimbabwe (SAI Zimbabwe) agreed to form a partnership to further strengthen the institutional capacity and capability of SAI Zimbabwe. The period for cooperation was set at 2016-2019 and extended to 2021 through a MoU signed in 2020.⁵⁰ Subsequently, a project phase for the period 2022-2026 was agreed.

Table 4.7 Key features of the P2P cooperation

Fact	Description
P2P project title	Development of the Office of the Auditor General of Zimbabwe
Beneficiary SAI	Office of the Auditor General of Zimbabwe (SAI Zimbabwe)
Provider SAI	Swedish National Audit Office (SAI Sweden)
Facilitator organisation	Not applicable
Implementation period	Analysed project phase: 2016-2021 with extension until 2022. Current project phase: 2022-2026.
Donor	SAI Sweden
Budget	SEK 23.3 million (EUR 2.4 million) for capacity development, including USD 475 thousand (EUR 463 thousand) channelled through the UNDP for procuring equipment and other support.
MoU / ToR / Other	MoU between OAG Zimbabwe and NAO Sweden
Organisation of the project	Steering committee of Auditor Generals and project managers of the two offices

4.5.2 Description

For the description and analysis of this case, multiple resources have been used.

Box 4.5 Resources used for the case study description and analysis

- Project proposal by SAI Sweden and SAI Zimbabwe (2017): Institutional Development Cooperation between the Office of the Auditor General of Zimbabwe and the Swedish National Audit Office.

⁴⁸ Based on the interviews held with IDI and SAI Gambia representatives

⁴⁹ Based on the external evaluation report.

⁵⁰ Confirmed by SAI Sweden through questionnaire.

- External evaluation report: Evaluation of the institutional development cooperation between the Swedish National Audit Office and the Office of the Auditor General of Zimbabwe (2022), completed in 2022 by Ramboll Consulting;
- Information received from SAI Sweden through a questionnaire⁵¹.
- Interviews with the Project Coordinator from SAI Zimbabwe and Project Coordinator from SAI Sweden.

The cooperation between SAI Zimbabwe and SAI Sweden dates back from the 1990s. The P2P cooperation agreement analysed here covers the period 2016-2022. For the purpose of establishing the cooperation, the Swedish Embassy in Zimbabwe acted as an interlocutor. During the implementation of the action SAI Sweden also provided funding to a governance programme implemented by UNDP in Zimbabwe, enabling UNDP to support the ICT infrastructure, capacity development and audits for SAI Zimbabwe.

The P2P cooperation focussed on four specific components:

- Management: ensuring an effective and empathic management culture and process;
- VFM auditing: ensuring effective audit processes for VFM auditing; and capacity and knowledge to produce user-friendly and high-quality VFM audit reports;
- Communication: ensuring coordinated and professional external and internal communication;
- And other development activities, ensuring improvement of SAI Zimbabwe operations in line with ISSAIs (through other measures).

The first phase of the cooperation was originally due to end in 2021 but was extended to September 2022 in order to allow for continuation of the project activities following Covid-based disruptions while at the same time new project phase was prepared. The second phase of the cooperation (2022-2026) is currently ongoing and covers similar topics as the first phase. Human resources management has also been added to the cooperation.

A number of capacity development modalities are used such as (international) workshops, evaluations and feedback sessions, supervision and review, individual coaching, training sessions, and developing materials related to management strategies, implementing a performance management process, leadership programmes; developing a functional VFM division, ensure cooperation in supervision and review, and expert support to specific audits, and support to the review and implementation of communication policy and strategies.

SAI Sweden financed the project with a total value of SEK 23.3 million (equivalent to approximately EUR 2.4 million). This includes overhead costs and contributions to UNDP enabling them to support SAI Zimbabwe with procurement of technical equipment, capacity building and audits with a value USD 475 thousand. SAI Sweden financed the project from a designated annual appropriation in the country's national budget on international development which amounts to approximately EUR 5 million per year, to be used for P2P support.

Thus, SAI Sweden is not reliant on donors for funding. Through this arrangement SAI Sweden is involved in multiple bilateral Peer-to-Peer cooperation in a variety of developing countries, with the aim to strengthen the capacity of SAIs to conduct audits following international standards. The structure of the programme management includes a steering committee consisting of the two Auditor Generals and two project managers, one for each of the SAIs.

⁵¹ No reply has been received from SAI Zimbabwe.

4.5.3 Analysis

Relevance

The report of the external evaluator and interviews with representatives of SAI Zimbabwe and SAI Sweden confirm that provided P2P support was aligned to the needs and strategic objectives of SAI Zimbabwe, which have been jointly assessed at the start of the project. At the same time, the programme is in compliance with the mandate and scope of work of SAI Sweden, which includes providing support to SAIs with capacity needs and the Swedish government's development objectives which in this case are to strengthen institutions, improve accountability and combat corruption. The process of joint design of the cooperation suits a P2P cooperation as 'equals' and is mentioned as best practice by respondents in the evaluation report.

Efficiency

The contextual knowledge and consistency of staff of SAI Sweden has been considered a good practice for efficient implementation, since it enabled support to SAI Zimbabwe with little disturbance. At the same time, low staff turnover at the management level of SAI Zimbabwe also contributed to efficient project implementation. In contrast, the evaluation report suggests that "the high degree of staff turnover [presumably at middle and lower ranks in the organisation] made it difficult for SAI Sweden staff to find time for development activities". Commitment of both management and operational level staff has also been marked as a good practice, although it has also been said in some interviews in the evaluation that "cooperation could have benefitted from a higher level of commitment from top management"⁵² of SAI Zimbabwe. It has been commented that operational staff are not always able to take full responsibility and initiate actions. Due to restrictions imposed as a consequence of the Covid-19 pandemic, the implementation of activities were temporarily put on hold or adjusted to virtual meetings. This led to both delays and new difficulties given the limitations of the digital environment of SAI Zimbabwe. Adaptations in the way of working have been implemented. One comment suggested that it was sometimes challenging to balance at peak times the obligations of regular activities with the activities stemming from the P2P action.

Effectiveness

Overall, the P2P cooperation between Sweden and Zimbabwe can be said to have contributed to the increased capacity of SAI Zimbabwe in line with intended outcomes. Effectiveness could not be measured precisely and the external evaluator recommended establishing an improved evaluation framework. At the same time it is recognised that the objectives of the cooperation provided a clear direction for the desired development but specific targets have not been set by the partners to allow for a flexible implementation in a challenging context. Flexibility has been evaluated as a good practice that has contributed to the effectiveness of the programme in general. An example of flexibility is substantiated by the funding provided through UNDP to support SAI Zimbabwe with technical equipment and digitalization. Furthermore, the relative long-term cooperation (just over ten years from starting project preparation to the end of the current MoU in 2026) was mentioned as good practice enabling momentum for development.

Reflections on the support modalities confirm that activities such as coaching and workshops and a combination of theory and practice suited the programme⁵³. The review by SAI Sweden peers of audit reports produced by SAI Zimbabwe operational auditors were considered generally valuable but have been adjusted to the circumstances of the organisation⁵⁴. It has also been mentioned that physical and online meetings are both useful, although online meetings are often interrupted and often do not go as planned. In-country visits of SAI Sweden peers – implemented about four to

⁵² Source: external evaluation report of the cooperation.

⁵³ Source: external evaluation report of the cooperation.

⁵⁴ Source: interviews with representatives of SAI Zimbabwe and SAI Sweden.

seven times per year - are important to understand the environment under which the recipient SAI operates. Visits to SAI Sweden were also organised. Overall the programme implementation has been constrained by the absorption capacity and priorities of SAI Zimbabwe.

Impact

The evaluation mentions that it is too early to make conclusions on the impact of the programme but nevertheless expects that progress will be made in all four priority areas. The P2P programme has led to the unintended effect of more awareness and appreciation of SAI Zimbabwe operations, both internally and externally. Interviewees emphasised that the P2P cooperation in particular added value because of the mutual understanding between peers on how the SAIs work, a non-commercial interest in trying to help fellow SAI colleagues, the understanding that members of SAIs are bound by similar ethical codes wherever they work, and longer-term mentoring and supervisory relationships that increase the prospects of key knowledge being absorbed.

Sustainability

The evaluation suggests that it is too early to conclude whether the P2P action is sustainable. Respondents have mixed views about the *expectations* of sustainability of results. While factors, such as low staff turnover at management level, developing manuals, policies and strategies for institutionalisation, and training of trainers may benefit sustainability of programme results. Some interviewees believe that further support of SAI Sweden would be necessary.

4.5.4 Conclusion

This P2P cooperation provides added value and is relevant because it has been designed and implemented in line with the strategic objectives of SAI Zimbabwe. At the same time, the collaboration also aligns with the development objectives of SAI Sweden and of the Government of Sweden. The room for flexibility and adjustment allowed for continuation of the programme when unplanned needs arose due to the pandemic, such as investments in technical infrastructure funded through a third partner.

A lesson learned from the case is to develop clearer goals, indicators and targets for the programme to enable the (external) evaluator to measure the performance of the cooperation. Also, awareness of the purpose, value and expectations of the programme by individual staff members across the recipient organisations contributes to the results.

SAI Sweden and SAI Zimbabwe cooperation is a long-term partnership. A key lesson is that a relatively long and stable cooperation (over five years) together with a strong knowledge of SAI Sweden about the context and operation of SAI Zimbabwe contributes to effectiveness.

5 P2P support: benefits, barriers and good practices

5.1 Introduction

In this chapter we further analyse some of the specific features, benefits and barriers of P2P capacity development cooperation. We also analyse what practices make P2P actions effective, efficient and sustainable. For this analysis, the research team obtained information and opinions from selected SAIs through a questionnaire, focus group meetings, and bilateral meetings.

For the questionnaire, 22 of the largest providers of P2P actions (response rate 63%) have responded to the following questions on the benefits, barriers and good practices of P2P capacity development cooperation (see annex 3 for details):

1. How is P2P capacity development cooperation typically initiated?
2. Rate possible benefits for your SAI to be involved in P2P capacity development cooperation between SAIs as compared to other types of development support.
3. Rate possible barriers that you experience in P2P capacity development cooperation, or which may prevent you from carrying out more P2P cooperation work.
4. How is P2P capacity development cooperation usually financed?
5. What practices within P2P cooperation make it efficient? And what reduces the efficiency of cooperation?
6. What practices within P2P cooperation make it impactful and sustainable? And what reduces the impact and sustainability of the cooperation?

In addition to the questionnaire, two focus group meetings were held with SAIs from Canada, Costa Rica, Mexico and USA (group 1) and SAIs from Bhutan, Croatia, Indonesia, Kosovo and Tunisia (group 2). The focus groups addressed the following questions:

1. Why does your SAI get involved in P2P capacity development cooperation?
2. What are barriers to getting involved in (more) peer-to-peer cooperation projects?
3. Which practices make P2P actions: More Effective? More Efficient? More Impactful?
4. How sustainable are the results of P2P development cooperation within our SAI?
5. Should funding to P2P support be improved? If so, how?

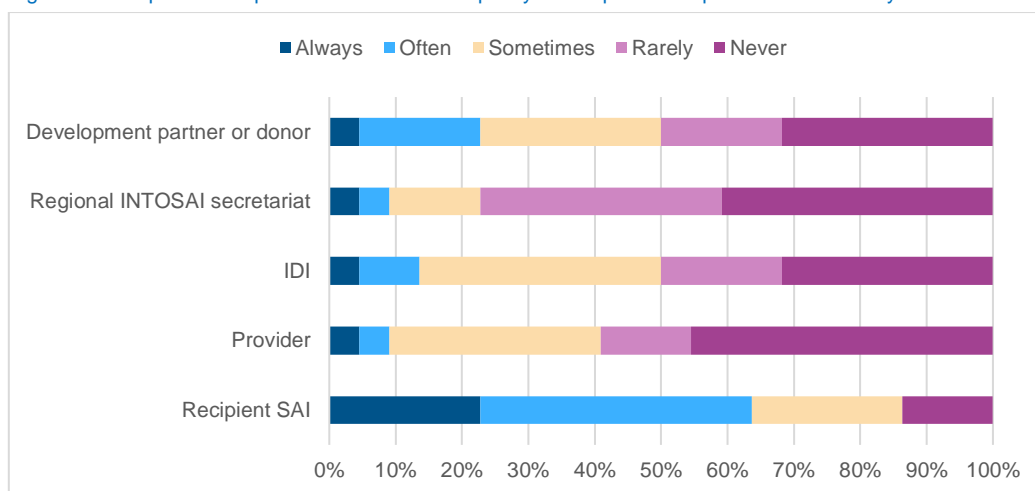
5.2 Initiation

The survey provides valuable insights into which actor typically initiates the P2P cooperation. Most P2P actions are initiated by the recipient with 64% indicating always or often (see figure 5.1 below). The next most likely initiator is the development partner or donor. The least likely initiators are the provider SAI and the regional INTOSAI organisation.

For the provider SAI there are some nuances, namely, that the request of the provider is linked to the request for funding. SAI Sweden indicates that, because it has its own budget, it does not need to request donor funding, so there is more room for a recipient SAI to request for funding. In contrast, SAI Netherlands comments that funding possibilities partly determine the country focus.

Nevertheless, SAI Netherlands decides independently with whom and where it cooperates on a cost-recovery basis. The same situation is also indicated by an interviewee of SAI France, who specified that SAI France is typically approached for a cooperation, but that it has to be selective in its choice given the limited means to provide P2P support.

Figure 5.1 Responses to question: How is P2P capacity development cooperation initiated in your case?⁵⁵



A bit of a different perspective on initiation of support is provided in the Global Stocktaking Report 2020. It appears that most SAIs think the provider is initiating the activity, but in the vast majority of activities the recipient SAI is involved in the choice of areas to be supported.

Box 5.1 Initiation of capacity development support according to Global Survey data⁵⁶

Provider SAIs were asked to characterise the initiation of the capacity development support they delivered. Of the responses received:

- 55 provider SAIs confirmed that capacity building actions are initiated by either a provider or recipient SAI.
- Of these 55 respondents, 35 SAIs (63%) said that the provider is more likely to initiate the actions. This response is similar to the findings of the survey carried out by the research team.
- Even when the actions were initiated by the provider, say the provider SAIs, in 83% of cases recipient SAIs were involved in the choice of areas to be supported.
- The research team found no evidence in this dataset or elsewhere that the above information about who initiates capacity development support had been corroborated by the recipient SAIs.

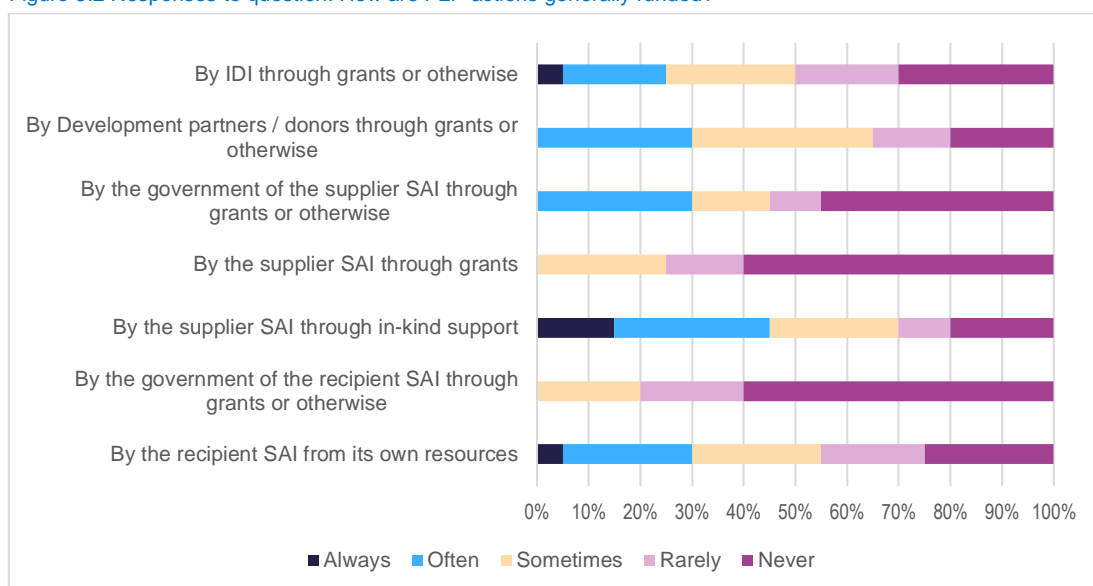
5.3 Funding sources

Data obtained through the survey shows that the most frequent form of funding for P2P actions is in-kind support from the providers (45% always or often, see figure 5.2). The second most frequent source is development partners and donors, and the joint third most frequent sources are recipient SAIs and IDI.

⁵⁵ Source: Survey implemented by the research team. N=22.

⁵⁶ Source: Global Survey 2020 data. Refers to capacity development activities of SAIs in general.

Figure 5.2 Responses to question: How are P2P actions generally funded?⁵⁷



These findings align with the outcome of the focus group discussions: In most if not all cases support is financed by a donor or the provider SAI. Supplier SAI fund their cooperation from its own budgetary resources or through grants made available through national governments. Examples include the cooperations between SAI Sweden and SAI Kosovo, SAI India and SAI Bhutan (in-kind support) as well as SAI Netherlands and SAI Tunisia. INTOSAI, regional secretariats or IDI may also finance cooperations. Opportunities from other large donors are considered by SAIs and perceived as important, yet appear less frequent (e.g. SAI Indonesia is investigating financing from the World Bank, SAI USA seeks funding from USAID, SAI Costa Rica acquired funding from the Inter-American Development Bank).

5.4 Benefits and barriers of P2P support

5.4.1 Benefits

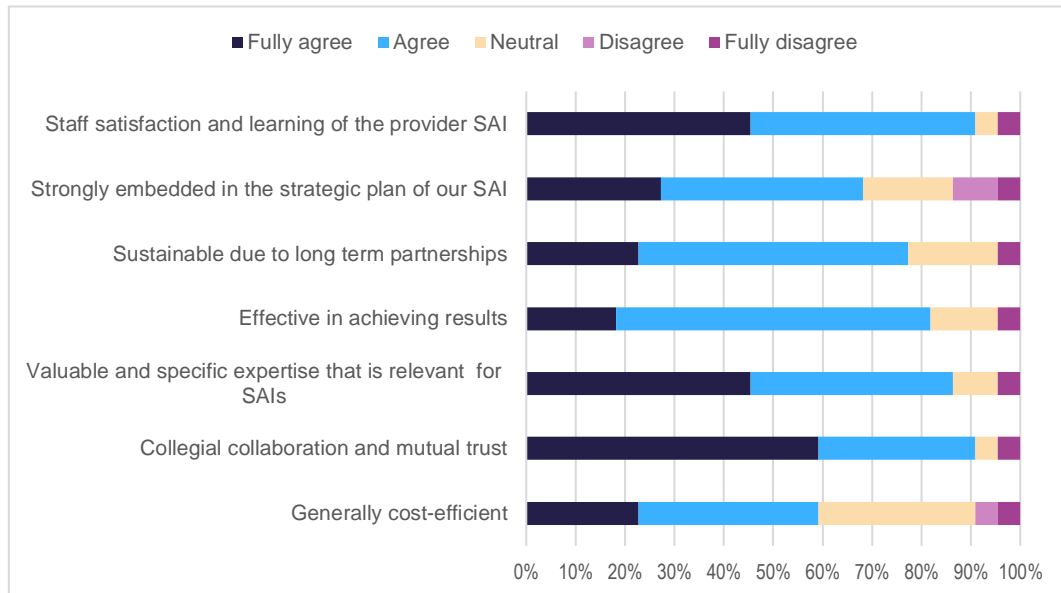
Survey data and feedback from the focus group discussions show multiple benefits of P2P capacity development cooperation as experienced by both the provider and recipient SAIs (see figure 5.3). The most noticeable benefit relates to the intangible qualities of collaboration, namely trust, understanding and staff satisfaction. 91% of the respondents in the survey fully agree or agree to the statement that P2P builds on collegial collaboration and mutual trust. P2P projects are considered as colleagues working together facing similar challenges. As mentioned in the survey, such bonds cannot easily be replaced by a consultant or other modalities. Similarly, participants in the focus group discussion emphasise the deep understanding of the SAI environment on both sides and the collegial cooperation as a strong benefit of P2P support. According to survey respondents, P2P cooperation tends to be more focussed on learning on the job and actual work done, where consultancy projects may focus more on merely developing products and guidelines.

This was also the case for staff satisfaction and mutual learning: 90% of the survey respondents fully agree or agree with the statement that P2P contributes to staff satisfaction and learning of the provider SAI. The focus group discussions indicate that it is beneficial for both the provider and recipient SAIs (win-win situation) given the learning experience of all persons involved. Sharing experiences and different perspectives is a benefit for all parties and provides satisfaction for all

⁵⁷ Source: Survey implemented by the research team. N=20.

involved professionals. The benefit of valuable and specific expertise delivered by SAI experts was also highlighted by the survey (86% fully agree or agree) and confirmed by focus group participants who mentioned that a benefit of P2P collaboration is that it builds on the reputation of the provider SAI as a professional and knowledge institution. One of the lesser convincing arguments for P2P as suggested by the survey data is its cost-efficiency (59% fully agree or agree).

Figure 5.3 Respondents rating benefits of their SAI to be involved in P2P capacity development cooperation⁵⁸



The case of SAI France provides a specific example of long-term resident experts as a modality of P2P support. In addition to short-term experts, SAI France employs several long-term experts in different countries of operation. Despite the challenge to find such experts and the relatively high cost (although possibly less compared to consultants), the interviewee emphasized the benefit of this modality as the secondments allow for better and more realistic monitoring and understanding of the challenges and structure in the organisation. According to the interviewee, they are able to provide effective, suitable and feasible solutions. It may also have the benefit of providing experts who are fully committed to the P2P cooperation without other work-related obligations.

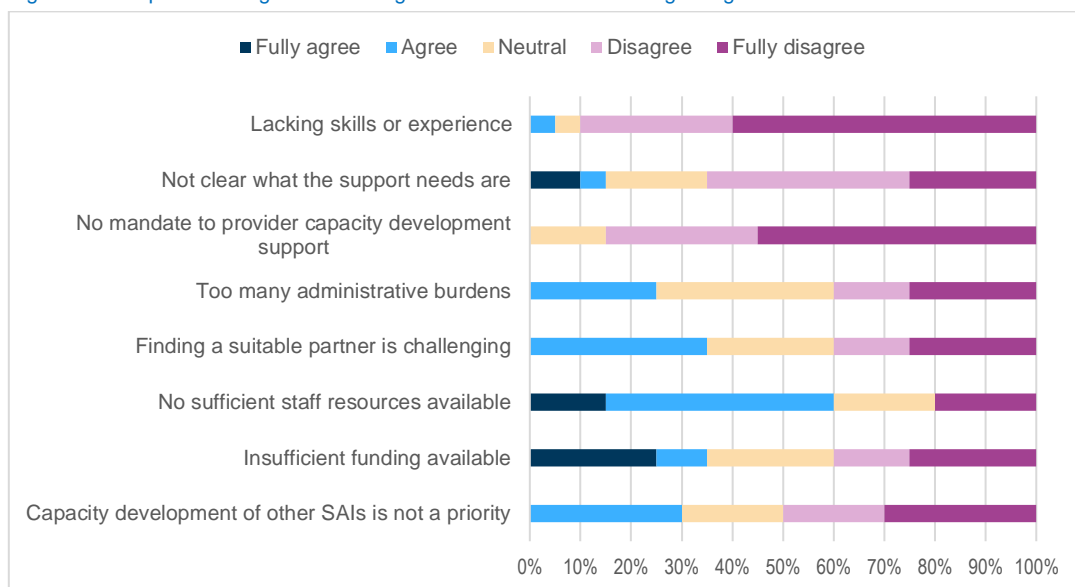
5.4.2 Barriers

Several barriers have been identified in the survey and focus group discussions, of which a noticeable one is the possible limitations in the capacity of provider or recipient SAI. Survey data reveal that a lack of SAI staff resources to provide or absorb P2P capacity building efforts is considered the biggest barrier (55% fully agrees or agrees, see figure 5.4 below). In the focus group discussion, similar concerns were raised: SAIs may not have the capacity in the first place given the workload for their regular tasks. This is also because project management of P2P projects may be complex and M&E and reporting requirements time consuming, especially for larger engagements and actions with multiple partners. In particular smaller SAIs may not have dedicated project management capacity (both at the provider and recipient side) and peers available. In most cases, peers who deliver support – but also those participating as recipient – do so on top of their regular activities which may usually have a higher priority than the implementation of the P2P action. In particular providing long term twinning advisors could be a challenge. Both Croatia during a focus group discussion and France in an interview emphasise that it is challenging to find SAI

⁵⁸ Source: Survey implemented by the research team. N=22.

experts who want to move to another, often challenging country as long-term experts (e.g. two to four years).

Figure 5.4 Responses to agreement/disagreement with statements regarding barriers to involvement in P2P⁵⁹



Administrative issues are also mentioned as a barrier. In the survey, 24% are of the opinion that there are too many administrative burdens for P2P cooperation. Survey respondents mentioned that P2P projects are very time consuming. In the focus group discussion, the large overhead and administration requirements (from donors, internal procedures, complicated procedures on the recipient side) are both an inefficiency and barrier to providing (more) support. Yet, there is no indication whether this is higher for P2P than other forms of capacity development support.

Insufficient funding is also considered an issue, but less strongly so, and the responses are not uniform. While 32% of respondents fully agree or agree, 23% of responses are neutral and 37% of respondents disagree or fully disagree. This means that while for some SAIs it is difficult to secure funding for P2P actions, for other SAIs this is not the case (such as Sweden with its own budget). These different perspectives on whether funding is an issue is reflected in several interviews as well. For instance, an interview with SAI France⁶⁰ suggests that funding may not be difficult to find, as there are multiple donors (including the EU, USAID, UK, Canada) that may be willing to support the Francophone Africa region.

According to the responses to the survey, the mandate is less of an issue (77% fully disagree or disagree). Yet interestingly, this does not align with the focus group discussions, where not having a mandate appeared to be a concern. Not all SAIs have the mandate and associated budget to fund capacity development support of other SAIs, although they may have the capacity and interest to deliver such support. Two larger SAIs in particular are experiencing this issue: SAI Canada and SAI USA do not have a mandate to provide long term capacity development support.

Survey data shows that unclear support needs, and lacking skills are less of an obstacle. Yet, the focus group discussion provides a nuance regarding the availability of skills as a barrier: Peers who provide support may be excellent auditors or technical experts, but they are not necessarily good trainers or capacity development providers. Furthermore, in some cases language barriers exist which require mobilisation of interpretation and translation capacity at the end of the recipient SAI.

⁵⁹ Source: Survey implemented by the research team. N=22.

⁶⁰ Source: Interview with representative of SAI France responsible for the P2P action with SAI Senegal.

5.5 Practices for making P2P support efficient, effective and sustainable

5.5.1 Practices making P2P support efficient

A number of good practices have been applied in P2P actions to make it efficient. Cooperations are typically formalised in a MoU or otherwise, expressing clear objectives for a longer-time period. Alignment with the recipient SAI's strategic plan was emphasised as important in the focus group discussion, the survey and the case studies. If a strategic plan is not in place, it is to be developed first. There should be a solid evaluation or needs assessment prior to the P2P, a bottom-up approach, and a common understanding using the available tools. Good planning and comprehensive consultations (on staffing, timing and budgeting) should also be part of jointly developing the objectives.

In this context, adaptation of the support plan to the absorption capacity of the recipient SAI is highly relevant. It may be inherent to a P2P action that the capacity at the recipient side is limited. Nevertheless, it shall be ensured that sufficient staff with appropriate qualifications are employed and sufficient IT infrastructure is in place for the P2P action becomes effective and can be efficiently implemented. Absorption capacity is often determined by the annual work planning of the recipient SAI which typically shows a number of peaks in workload. In some ways, this applies to the provider SAI as well. Comments in the survey suggest that (lower priority) international work often comes on top of the (higher priority) regular work of peers. Thus a good work planning of the P2P action is essential. A specific recommendation provided by recipients of the survey is to create pairs of experts to support a peer SAI on a defined activity and to share the workload. Capacity development skills and competencies of peers of the providing SAI are also considered important and thus the peer team that provides support needs to have the appropriate set of training, support and management skills and experience.

A flexible implementation approach is useful to enable adaptation to changing demands, priorities and circumstances (e.g. as a result of the Covid-19 pandemic or political instability). This applies to both the modality and timeframe. Therefore, planning and delivering results remain important, as well as demonstrated motivation and commitment by the (recipient) SAI and suspension or discontinuation of partnerships may be considered when results are not achieved.

A regional approach (or trickle down approach, creating a community of practice) is a modality of P2P support adopted in several actions, such as the cooperation of the Netherlands with different countries in the MENA region (see chapter 5) and where recipients become providers. This form has potential to be efficient in terms of human resources as well as financial resources. While the positive elements are discussed in chapter 5, a point of attention is provided in the survey: too many providers in one project or for supporting a single beneficiary SAI can also negatively impact efficiency due to different views and practices of different provider SAIs. Coordination of regional approaches as well as coordination among multiple providers remain important.

A good practice of communication between partners is to alternate between face-to-face and remote cooperation. Both have their benefits, and it allows for regular meetings, information exchange⁶¹ and project implementation monitoring. Onsite visits remain important to fully understand the situation and context of SAIs, and to ensure that peers get a realistic impression of the SAI's working methods and results.

⁶¹ Also mentioned in the interview with SAI Zimbabwe representative.

5.5.2 Practices making P2P support effective

Motivation and commitment are stressed as a key element in P2P cooperation for achieving results.⁶² A practice that is considered necessary for the successful implementation of the collaboration is the active involvement of senior level management up to the executive level (i.e. Heads of SAIs). Moreover, it has been recommended in the focus group discussions and some interviews to expose as many staff as possible at all levels (managers, mid-career, junior and support staff) to the peer activities in a gender-responsive fashion. This can be materialized for instance through the development and implementation of an inclusive coherent in-house capacity development strategy and work plan. Working groups are considered a useful modality to exchange experiences and to foster active participation.

The survey shows that staff continuity is key to creating sustainable results – implementable also after the lifespan of a project. The survey, focus group discussion and interviews (case studies) indicate that (frequent) changes in SAI leadership, a high turnover of staff members and low staffing levels, greatly reduce the effectiveness of cooperation. Although mostly applicable to the recipient SAI, there should be continuity at the provider side as well, which means that the same team of peers continue to delivery capacity development support. This also builds collegial trust and cooperation.

For making P2P support effective, it is useful to plan for a sequenced reform approach (e.g. first focusing on establishing the SAI organisation and implementing standards for financial and compliance auditing before addressing more advanced specialised audits). This to ensure that more basic SAI practices are in place which enable the recipient SAI to absorb more advanced reforms.

5.5.3 Practices making P2P support sustainable

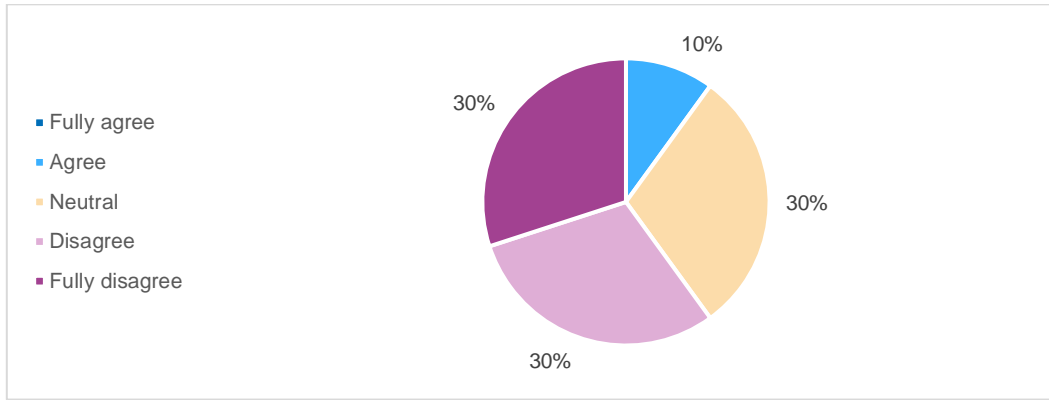
One of the most noticeable practices to ensure that the results of the P2P action are sustainable is to institutionalise systems and knowledge and to ensure that deliverables provided remain after the completion of the project. Typical sustainability measures include, training-of-trainers, establishing working groups that continue after a project has ended, implementing legal and regulatory changes, developing and implementing strategy papers, guidelines/hand books, internal procedures, training materials, new processes or structures, as well as formulating an exit-strategy. These P2P project deliverables should be developed by the recipient SAI with the support of the provider SAI preferably in a 'learning by doing' approach. In addition, it has been said by interviewees and focus group participants that sustainability should be addressed in the design phase of the action and reflected in the results and M&E framework. The introduction and utilization of various (INTOSAI) tools is considered very useful and also supports sustainability.

5.5.4 Future perspective

The mapping provides evidence of a downward trend of the incidence of P2P actions in the period 2017-2022. At the same time, a majority (60%) of the respondents in the survey 'disagrees or fully disagrees with the statement that their involvement of P2P cooperation is likely to decrease in the next 3 to 5 years and only a small minority (10%) expects a stabilisation or actual decrease in the number of P2P actions.

⁶² Also mentioned in the interview with SAI France representative.

Figure 5.5 To what extent do you think P2P actions are likely to decrease?⁶³



Also the Global SAI Stocktaking Report⁶⁴ suggests a considerable interest of SAIs to deliver capacity development support in the near future. Out of 177 SAIs, 67 responded in 2020 that they are willing to provide support to their peers in the next three years. Of these, 26 were willing to lead support. However, only four SAIs report they have their own resources to fund it, while the other 22 SAIs require external funding.

⁶³ Source: Survey implemented by the research team. N=20.

⁶⁴ Global SAI stocktaking report 2020.

6 Conclusions and recommendations

6.1 Conclusions

Characteristics of the P2P landscape

1. Overall it can be concluded that P2P cooperation as an instrument for enhancing the capacity of SAIs has been well established and is highly appreciated by the INTOSAI community. It is perceived as and proves to be a useful instrument for capacity development. The most important benefits of P2P actions include:
 - Intangible qualities of collegial collaboration, deep understanding, mutual trust and satisfaction for both the provider and recipient SAI partners;
 - Preferential nature of expertise being delivered by SAI experts;
 - Flexible access to specific competences in diverse areas of SAI expertise;
 - Provides learning opportunities for both the provider and recipient SAI;
 - Results in a community of practice where SAI peers can collaborate, share, and learn;
 - Provides a platform for good practices to be shared and customised to local contexts;
 - Especially long term partnerships provide a high degree of sustainability;
 - It is generally considered a cost effective way of delivering capacity development support.
2. A number of 118 P2P actions have been identified for the period 2015-2022. The number of P2P actions has fluctuated over time and overall has reduced in recent years. In the questionnaire, most respondents opine that P2P actions may remain at the same level or increase in the (near) future. It has been suggested that one of the causes is the Covid-19 pandemic which resulted in a (temporary) shift in priority from capacity development support to regular SAI activities. The available data about P2P actions does not provide insight in the development of the overall demand for P2P actions. Most respondents of the questionnaire opine that the incidence of P2P actions will increase or remains at the same level in the (near) future, although many SAIs remain dependent on external funding to develop P2P collaborations.
3. The vast majority of the P2P actions were delivered by European SAIs whereas provider SAIs from other regions are less common. The ten main providers from Europe contributed to 83% percent of all P2P actions recorded in the list of P2P actions. The first reason is that many P2P actions were implemented in Europe (intra-regional), amongst others, through the EU twinning instrument which aims to support SAIs in the context of European Integration. The second reason is that some European SAIs have a strong mandate and their own resources, or have access to funding from their Governments for delivering P2P capacity development support within and outside their region.
4. Recipient SAIs are mostly located in EUROSAI and AFROSAI regions and to a lesser extent in other regions. For the EUROSAI region this can be explained by twinning projects that have been provided by European SAIs in the framework of EU enlargement and integration. For the AFROSAI region this can be explained by the larger number of SAIs with capacity gaps that received support, often from European SAIs and sometimes in cooperation with more advanced

African SAIs. Lesser P2P actions have been observed in other regions. Information received through the survey and interviews suggest that there is a demand for P2P support in the other regions as well, but the scope of the study does not include assessing the magnitude of such demand.

5. Several P2P actions with a combination of intra-regional and inter-regional provider SAIs have been observed. Multiple providers bring the benefit of delivering intra-regional support through a SAI in the region which is often considered more credible, combined with inter-regional support for the provision of expertise that is not available in the region (as is for instance common practice in the PAP-APP programme originating from the INTOSAI-Donor Cooperation and implemented by the IDI, AFROSAI-E and CREFIAF). Another model showcased is a single SAI providing bilateral support in combination with a regional collaborative approach with several recipient SAIs aiming to create synergy and sustainability (e.g. Sharaka project). In cases with multiple provider or recipient SAIs involved, a particularly strong coordination and project management is needed.
6. Most P2P actions are funded by external sources which include Development Partners grants and Provider Government grants. An example of P2P actions that are financed by development partner through pooled funding mechanism is the PAP-APP programme which supports the most challenged SAIs in Africa. Some of the provider SAIs, mainly in Europe, have own resources and a mandate to provide in-kind P2P capacity development support. Only in a very few cases does the recipient SAI fund the action. The survey results and focus group meetings suggest that more SAIs would be willing to participate in P2P actions as a provider if external funding was available. Thus creating additional funding venues can increase the utilization of the P2P instrument.
7. In addition to the formalised medium to long term capacity development engagements as defined and analysed in this study, also other forms of capacity development that feature characteristics of a P2P engagement have been observed. Examples of such cooperations are (a series of) short term training activities provided through regional INTOSAI organisations or otherwise (e.g. as provided by AFROSAI-E), longer term training of individual SAI staffers in facilities provided by other SAIs (e.g. USA fellowship programme) or provision of support through (longer term) posting of retired SAI staff in beneficiary SAI organisations. Also these forms of capacity development prove to successfully contribute to the enhancement of SAIs and shall should be used in addition or combination with P2P actions.

Good practices

8. Several good practices for making P2P capacity development cooperation relevant, efficient, effective and sustainable are generally applied. These include:
 - Demand-driven capacity development approach aligned to the specific context and strategic plan of the recipient SAI, with high level engagement and ownership from all partners;
 - Applying a flexible and agile approach to adapt to changes in needs and circumstances during the implementation of the cooperation;
 - Fostering delivery of support through a combination of intra-regional peers (because context, language and cultural similarities) and inter-regional peers (because of specific expertise) where appropriate;
 - Consider the specific demands of the recipient SAI as well as the available capacity to deliver support by provider SAIs in general and the specific capacity development skills of individual peers;

- Applying strong results-based project management systems and coordination mechanisms, in particular in situation with more than two partners;
 - Sequenced development process with a mix of support modalities reaching out to all levels of staff and aligned to the absorption capacity of the recipient SAI;
 - Addressing impact and sustainability of support from the project design phase onwards and applying mechanisms for institutionalising support provided in legislation, guidelines and processes and also by building national training capacity, regional collaboration and exit strategy planning.
9. Establishing a results framework and a monitoring and evaluation mechanism is also considered a good practice for many P2P actions. Occasionally, external evaluators of P2P actions have recommended to develop improved results frameworks with a clear set of performance indicators and targets. At the same time it is recognised that a flexible and agile approach is necessary to adapt the support to changing circumstances and needs, which thus should be incorporated in the results framework. Strong monitoring and evaluations mechanisms encourage learning, adaptation of practices and optimising impact.

Constraining factors

10. SAIs may experience a number of barriers for entering into a P2P capacity development collaboration. These include:
- Challenges in finding a suitable partner SAI;
 - Insufficient funding available for financing the activities under the collaboration;
 - Insufficient absorption capacity on the side of the recipient SAI caused by low staff levels, limited professional training of staff, and/or inappropriate IT infrastructure;
 - Insufficient human resources available at the provider SAI to deliver on the capacity development activities for instance due to a (temporary) shift to domestic priorities;
 - Project management requirements (for instance due to multiple participating partners) and administrative burden associated with some P2P actions (for instance due to conditions stipulated by the donor).
 - Lack of a legal mandate of some provider SAIs to enter into a (medium to long term) P2P capacity development cooperation.

6.2 Recommendations

Mobilising and matching peer SAIs

1. Considering the perceived added value of the P2P instrument and the continuing capacity developments needs from SAIs in the context of planned or ongoing good governance and public financial management reforms, the INTOSAI community should continue its efforts to foster P2P actions by capitalizing on the benefits they offer and through matching demand and supply – in particular in regions with a high demand and in regions where P2P capacity development cooperation is less commonly applied.
2. A further stock take of specific demand for capacity development support of SAIs at individual level, for instance to be undertaken by regional INTOSAI organisations, may be helpful to

understand more precisely the level of development of SAIs in the various regions and their particular development needs. This can be used by the INTOSAI-Donor Cooperation (IDC), supported by IDI and regional INTOSAI organisations, for matching demand and supply.

3. Support to recipient SAIs may be planned and provided through P2P cooperation in combination with other types of capacity development support implemented by SAIs or other type of providers such as short term trainings and workshops or participation of individual SAI staff in fellowship programmes. For mobilising intra-regional and inter-regional SAI peers, regional INTOSAI organisations and IDC/IDI can continue to act as an intermediary.

Funding of P2P actions

4. Several provider SAIs, in particular European provider SAIs, may have relatively easy access to funding sources (own resources, grants from their national governments or EU as a donor). But there are also SAIs that have indicated that funding is a constraint for providing P2P support. Increased utilization of pooled funds (such as in the PAP-APP programme) and engagement of donors, active across the globe or in specific regions, in individual P2P actions or in programmes which include multiple P2P actions, could be further explored and implemented with the aim to commit more provider SAIs without sufficient resources in P2P actions. Regional INTOSAI organisations and IDI could promote the peer-support instrument with development partners at global and regional level, whereas SAIs with capacity gaps could address funding needs through their governments and development partners active in their country and region. Moreover, integrating P2P actions with SAI providers and recipients in larger Good Governance and PFM reform programmes that are implemented by governments and funded by development partners may also be explored and promoted by the INTOSAI community. In such funding arrangements, the independent position of the recipient SAI shall be safeguarded.

P2P Project design and implementation, project management and M&E

5. A range of good practices for P2P project design and implementation have been identified. With the aim to enrich P2P partnerships it is suggested that IDC together with the regional INTOSAI organisations further promote the exchange of good practices associated with P2P capacity development cooperation. This should cover sharing examples of, and making available tools and guidelines for capacity development modalities, results based project management and M&E practices. Particular attention should be paid to the design of sound results frameworks since in some P2P actions external evaluators have observed some flaws in this respect.
6. In P2P actions with more than two stakeholders (recipient SAI, provider SAI, IDI and/or regional INTOSAI organisation as facilitator or provider and multiple donors), results-based project management can become time consuming and may be experienced as a barrier. In addition to promoting good project management practices, IDI and regional INTOSAI organisations may consider expanding their capacity for providing project management services (e.g. as is currently applied in the PAP-APP programme). Financial resources from the partners of the P2P action or donors will be needed for such solutions.

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Annex 2 List of case study interviews and focus group participants

Interviewees case studies

Organisation	Function	Date
SAI France	Conseiller résident de jumelage auprès de la Cour des comptes du Sénégal	3 February 2023
SAI IDI	Programme manager	23 January 2023
SAI Kenya	Programme manager	25 January
SAI Morocco	Programme Coordinator	30 January 2023
SAI Netherlands	Programme managers (2), International Advisor	23 January 2023
SAI New Zealand	Director, International Engagement	1 February 2023
SAI South Sudan	Deputy Auditor General	30 January 2023
SAI Sweden	Project manager for programme	25 January 2023
SAI Zimbabwe	Project coordinator	1 February 2023

Participants focus group discussions

Group 1	Group 2
<p>Date: 26 January 2023 Location: Online</p> <p>Participants</p> <ul style="list-style-type: none"> • SAI Canada • SAI Costa Rica – three members • SAI Mexico • SAI USA – three members • Bilateral support unit, IDI • research team, note taker • research team, moderator • research team, observer 	<p>Date: 31 January 2023 Location: Online</p> <p>Participants</p> <ul style="list-style-type: none"> • Accountant General, Royal Audit Office Bhutan • Royal Audit Office Bhutan • Assistant Auditor General, State Audit Office Croatia • SAI Croatia – two members • SAI Indonesia • Head of International Cooperation, Kosovo National Audit Office • Senior Manager International Relations, Auditor-General of South Africa • General Secretary, Court of Accounts Tunisia. • Bilateral support unit, IDI • research team, note taker • research team, moderator • research team, observer

Annex 3 Questionnaire

Peer-to-Peer Capacity Development Cooperation between Supreme Audit Institutions

Questionnaire for providers of capacity development support

Introduction

This questionnaire is conducted as part of a study about P2P capacity development cooperation between SAIs that has been commissioned by the EU and INTOSAI Development Initiative to Ecorys Research and Consulting. The study aims to identify the benefits, obstacles and lessons learned of P2P cooperation capacity development cooperation between supreme audit institutions. The findings, conclusion and recommendations presented by this study will be disseminated to the INTOSAI members by the INTOSAI Development Initiative. The objective of this questionnaire is to collect information from a sample of Supreme Audit Institutions that have provided capacity development through peer-to-peer cooperation over the period 2015-2022.

For the purpose of this questionnaire, peer-to-peer capacity development cooperation is defined as follows: *“A formalised relationship between two (or more) SAIs, where one (or more) SAI provides another SAI with general and/or specific capacity-development support relevant to the functions of a SAI. The cooperation shall exist over a longer period (at least 6 months). Capacity development activities shall be (largely) delivered by staff of the provider SAI(s).”*

This questionnaire consists of two parts:

1. Questions about the main features of and experiences with P2P capacity development cooperation from the perspective of the provider SAI.
2. Listing of P2P capacity development actions implemented by the provider SAI in the period 2015 to date

If you have any questions about this questionnaire, please do not hesitate to contact

Part 1: Listing of P2P capacity development cooperations (P2P actions) implemented by the provider SAI in the period 2015 - 2022

Please list in the table below 1) P2P actions that your SAI has completed and 2) P2P actions that are ongoing by your organisation as *provider* SAI in the period 2015-2022. Add rows for each P2P action in which your organisation is involved.

(1) Nr	(2) Project name	(3) Provider SAI(s)	(4) Recipient SAI(s)	(5) Role of IDI / INTOSAI	(6) Start date	(7) End date	(8) Budget	(9) Funding source	(10) Scope	(11) Modality	(12) Comments
1											
2											
3											
4											
5											

Add the following information in the data fields in the table:

1. Nr.: self-explaining
2. Project name: self-explaining
3. Provider SAI: Country and/or name of the supplier SAI. In case of multiple providers, multiple countries and/or names shall be entered.
4. Recipient SAI: Country and/or name of the recipient SAI. In case of multiple recipients, multiple countries and/or names shall be entered.
5. Role of IDI / INTOSAI: Explain the role of IDI and/or the regional INTOSAI organisation by select from the following options (multiple options are possible):
 - a) Not applicable
 - b) Facilitator of P2P support
 - c) Financier of P2P support (e.g. through PAP-APP)
 - d) Supplier of P2P support
 - e) Unknown
6. Start date: date/year in which the P2P action started.
7. End date: date/year in which the P2P action ended (for completed P2P actions) or is planned to end (for ongoing P2P actions)
8. Budget: planned budget and currency of the P2P action or – if available – actual amount spent and currency for completed P2P actions. Overhead cost that can be attributed to the P2P action may be included.
9. Funding source: Select from the following options (multiple options possible)
 - a) Recipient SAI - own contribution
 - b) Government of the recipient SAI country
 - c) Supplier SAI – in-kind support, grants and/or otherwise
 - d) Government of the supplier SAI country
 - e) INTOSAI-IDI / Development partner
 - f) Other
10. Scope: For the scope of activities that were/are undertaken as part of the P2P cooperation, select from the options below (multiple options possible):
 - a) Compliance audit
 - b) Financial audit
 - c) Performance audit
 - d) Specialised audit (e.g. IT audit, environmental audit)
 - e) SAI independence including legislation
 - f) SAI governance, leadership and strategic management
 - g) SAI support services (e.g. human resource management, communication, IT infrastructure)
 - h) SAI performance measurement framework
 - i) Other
11. Modality: How is/was the P2P action delivered, select from the options below (multiple options possible):
 - a) In-country long-term advisors
 - b) Short-term advisors
 - c) Coaching/mentoring
 - d) Twinning
 - e) Workshops and training delivery
 - f) Management meetings
 - g) Provision of online support
 - h) Other
12. Comment: Any comment about the data entered for this P2P action or relevant additional information about the P2P action.

Part 2 Questions about P2P capacity development cooperation (online)

1. How is P2P capacity development cooperation typically initiated?

	Never	Rarely	Sometimes	Often	Always
a) Request from the recipient SAI	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b) Proposal from the provider SAI	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
c) International Development Initiative	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
d) Regional INTOSAI secretariat	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
e) External Development Partner / Donor	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Comment:

2. Please rate the following possible benefits for your SAI to be involved in P2P capacity development cooperation between SAIs as compared to other types of development support

	Fully disagree	Disagree	Neutral	Agree	Fully agree
a) It is generally more cost-efficient	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b) It builds on collegial collaboration and mutual trust	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
c) It provides valuable and specific expertise relevant for SAIs that cannot be delivered through other means of support	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
d) It is effective in achieving results	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
e) The results are sustainable due to long term partnerships	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
f) P2P cooperation is strongly embedded in the strategic plan of our SAI	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
g) It contributes to staff satisfaction and learning of the provider SAI	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Comment:

3. Please rate the following possible barriers that you experience in P2P capacity development cooperation, or which may prevent you from carrying out more P2P cooperation work.

	Fully disagree	Disagree	Neutral	Agree	Fully agree
a) Capacity development of other SAIs is not a strategic priority	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b) There is insufficient funding available	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
c) Our SAI has not sufficient staff resources available	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
d) Finding a suitable partner is challenging	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
e) There are too many administrative burdens for starting or implementing P2P cooperation.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
f) Our SAI does not have a mandate to engage in long-term partnerships	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
g) It is not clear what the support needs are	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
h) Our SAI lacks the skills/experience needed to provide P2P support	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Comment:

4. Do you think your involvement of P2P cooperation is likely to decrease in the next 3 to 5 years?

- Fully disagree
- Disagree
- Neutral
- Agree
- Fully agree

5. How is P2P capacity development cooperation usually financed

	Never	Rarely	Sometimes	Often	Always
a) By the recipient SAI from its own resources	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b) By the government of the recipient SAI through grants or otherwise	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
c) By the supplier SAI through in-kind support	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
d) By the supplier SAI through grants	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
e) By the government of the supplier SAI through grants or otherwise	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
f) By Development partners / donors (including IDI) through grants or otherwise	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
g) By IDI through grants or otherwise	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Comment:

6. What practices within P2P cooperation make it efficient? And what reduces the efficiency of cooperation? This is about the spending of resources (staff, time, budget)

7. What practices within P2P cooperation make it impactful and sustainable? And what reduces the impact and sustainability of the cooperation?

Your responses have been registered! Thank you for taking the time to complete the survey, your input is valuable to us. Please, also fill in part 1 - listing P2P actions.

Annex 4 Terms of Reference

Peer to peer support to SAIs: How and where is it provided, when is it effective, and how can it be done better?

1 BACKGROUND INFORMATION

Implementing the 2030 Agenda for Sustainable Development requires sound domestic public finance systems. Strong supreme audit institutions (SAIs) contribute to improved transparency, accountability and oversight of public finance governance and public service delivery. Effective institutions and systems of public financial management (PFM) play a critical role in implementing national policies on sustainable development and poverty reduction. PFM is thus the basis for any other reform by tying together available resources, delivery of services, and achievement of government policy objectives. Oversight over PFM and governments' actions by the respective external audit institution leads to greater transparency and accountability. Effective oversight also contributes to improved efficiency and effectiveness in the delivery of public goods and services.

Supreme Audit Institutions (SAIs) are responsible for external audit of government accounts and activities and play a key role in ensuring a well-functioning public administration, promoting good governance, curbing corruption and fostering accountability. Strong SAIs are both a part of SDG number 16, as well as an important enabler of achievement of other SDGs. SAIs can be also enablers of relevant national policies concerning environment and climate change, rights-based approaches, persons with disability, indigenous peoples and gender equality. Through their audits, SAIs enable the parliaments as well as civil society to hold governments accountable. Independence as well as the professional capacity of supreme audit institutions has been increasingly challenged around the world.

Peer-to-peer cooperation involves (at least) one SAI supporting another SAI's capacity development through a structured medium to long-term (1-3 years, or longer) partnership. The shared principles and standards of the INTOSAI community – the INTOSAI Framework of Professional Pronouncements – provide the framework for the cooperation.

Most Peer-to-peer cooperation is dependent on external funding to cover the costs of the provider-SAI, and takes the form of training, coaching-on-the job, methodology development and other types of professional support and knowledge transfer in line with the recipient SAI's needs and development priorities. This approach can integrate different types of support – such as:

- technical support in capacity development – organised by technical implementers of support such as INTOSAI Development Initiative
- Bilateral support provided from one SAI to another SAI in the form of long-term or short-term advisors
- Peer-to-peer support provided through regional organisations
- Ad-hoc trainings provided by one SAI to another in specific topics
- Study tours focused on knowledge sharing from one SAI to another.

Peer to peer support (P2P) is the most frequently used and the preferred modality of SAI capacity development support, according to the Global Stocktaking Report¹. The number of SAIs willing to provide P2P support decreased from 87 (in 2017) to 71 (in 2020) to 67 presently. Among these, 26 were willing to lead support. The report shows that most P2P finds place within regions. It also shows that lack of financing is one reason for SAIs not being willing to lead or facilitate P2P. Other factors determining ability to support brought forward by SAIs are language and areas of expertise.

While the report uncovers important aspects facilitating or inhibiting P2P, there is still a need to better understand the different sub-categories considered by SAIs as peer-to-peer support.

2 OBJECTIVE, PURPOSE & EXPECTED RESULTS

Global objective

The objective of the assignment is to provide the contracting authority, INTOSAI and donor-partners with an overview and analysis of peer-to-peer support to supreme audit institutions. The analysis should provide information on this instrument, its strengths and weaknesses so that –

- the P2P landscape and its different models of support can be better understood
- good practices that could be shared and solutions could be identified for the
- “bottlenecks” to encourage more efficient P2P
- funding and funding modalities of P2P support can improve.

Specific objectives

The purpose of the study is to provide an overview over support actions, funding modalities, as well as insights enabling peer-supporting and -recipient SAIs, donors and other stakeholders to strengthen this instrument and its use. Specifically, the study should respond to the following overarching questions:

1. What characterises the existing models of P2P within or without INTOSAI, and what are their strengths and weaknesses (P2P landscape)
2. What are the approaches and practices within P2P that lead to actions being considered sustainable, efficient and to add value.
3. What are the main constraints which reduce the efficiency of P2P and the reasons behind them.

Requested services, including suggested methodology

The assignment will specifically:

1. Provide a mapping of existing P2P actions (actions ongoing in 2019-2022 as possible) for and by supreme audit institutions globally. The mapping should list data, details as outlined below. *the P2P landscape*

¹ <https://www.idi.no/elibrary/global-sai-stocktaking-reports-and-research/2020-global-sai-stocktaking/1364-idi-global-sai-stocktaking-report-2020/file>

2. Provide an assessment of the relevance, conditions of implementation and performance of P2P support, particularly its efficiency, effectiveness, sustainability and added value. This assessment will be done as regards the achievement by SAI of objectives related to the professional excellence of a SAI (notably implementation of ISSAIs); *How to understand the P2P landscape*
3. Provide lessons learnt and recommendations on the institutional setting and implementation of the different P2P models in order to improve support to SAI. The recommendations will focus on identifying good practices, constraining factors and bottlenecks. *How make P2P more efficient and effective; How to improve funding of P2P support.*

Methodology

The desk-based study should draw on analysis of existing material, combined with information obtained through interviews and case studies. An indicative, not exhaustive list of information sources is in annex. Virtual meetings to access and clarify information are encouraged.

Interviews with main stakeholders such as (Heads of) SAI are recommended. To complement existing information, contractors should draw a sample of at least 6 case studies, to illustrate the P2P landscape analysis and the assessment.

The contractor should budget at least one travel for the main expert, to present the results of the study in a workshop end 2022, subject to sanitary conditions.

Scope

The study aims to cover practices globally. However, two specific sub-sets of data concerning the providing and benefitting SAI of 1) Member states of the European Union, including the European Court of Auditors and of 2) Members of Eurosai should be presented.

The mapping and study should cover actions ongoing and in the recent past (2019 – 2022 as far as possible) and covering all regions of INTOSAI²); it should cover all types of P2P support actions. For a more detailed definition, also refer to the paper ‘P2P cooperation- a definition’ in annex.

Process

At least three virtual or hybrid meetings should be planned to present and discuss the inception report, draft final report and final report to the reference group. The presentation at a workshop with additional stakeholder is additional.

The mapping exercise will summarise the support and list them with relevant information:

1. Recipient SAI
2. Provider SAI or institution
3. Funding source and modality

² ref : <https://www.intosai.org/about-us/regional-organizations>

4. Size/budget
5. Timeframe (duration)
6. Scope/focus
7. Modality of support [i.e. in-country long-term advisers; short or medium term advisers (in-country or virtual); twinning; coaching/mentoring, etc.]
8. Evaluation method (self/external) if applicable

The list of relevant data given here should be exhaustive but minor changes can be agreed at the beginning of the assignment. The mapping will be presented in table form with simple graphs for visual presentation (excel or compatible).

The analysis part should cover the following:

- Benefits and challenges for:
 - country systems/PFM
 - recipients
 - peer providers
 - donors
- An assessment of P2P support, particularly its efficiency, effectiveness, sustainability and added value. Possible avenues for improvement, lessons learnt and recommendations, including benefits/challenges of the options presented.

Required outputs

The required outputs are twofold: a comprehensive mapping and an analysis of the actions as described above. The mapping should be presented as an excel file or compatible, the study as a word document or compatible.

The contractor should present

- an inception report latest 4 weeks into the assignment with a proposal for the refined methodology for analysis and the draft of the mapping exercise.
- a draft analysis and final mapping in the draft final report which should be available latest Mid-October 2022
- a final report 4 weeks after the reception of comments on the draft final report. The report (doc or compatible) is expected not to exceed 150 pages.

Each report will be presented to the reference group who will have 2 weeks for written comments.

- The reference group will be composed of representatives of the European Commission (contracting authority) and of INTOSAI bodies, namely IDI, CBC and Afrosai-E. The role of the reference group is to give technical advice during the different stages of the assessment. Members of the reference group are also expected to facilitate contacts between the experts and stakeholders as appropriate.
- Language of the Specific Contract **English**
- Management team member presence required or not for briefing and/or debriefing **no**

3 LOGISTICS AND TIMING

Please refer to Part B of the Terms of Reference.

4 REQUIREMENTS

Please refer to Part B of the Terms of Reference.

5 PRACTICAL INFORMATION

Address any request for clarification and other communication to intpa-e1@ec.europa.eu (functional mailbox of INTPA E1 ‘Macroeconomic analysis, fiscal policies and budget support’).

Annex – sources of information (not exhaustive)

- global SAI stocktaking report 2020 <https://www.idi.no/news/gsr2020-report>
- evaluation PAP-APP <https://www.idi.no/news/bilateral-support/pap-app-evaluation-2018-2021>
- evaluation Twinning instrument 2017 <https://op.europa.eu/en/publication-detail/-/publication/1ae273fe-c7e4-11e9-9d01-01aa75ed71a1/language-en>
- SAI Capacity Development Database | INTOSAI-Donor Cooperation (intosaidonor.org)...
- Results of the Swedish National Audit Office's international development cooperation 2015-2018
- https://www.riksrevisionen.se/download/18.356649f5168605a5877458ae/1548062089272/IU_RAPPORT_ENGLISH.pdf
- programs of current P2P providers such as SNAO, UKNAO, NCA, New Zealand, Norway, Poland, Brazil, ...
- P2P cooperation – a definition (internal paper) attached

About Ecorys

Ecorys is a leading international research and consultancy company, addressing society's key challenges. With world-class research-based consultancy, we help public and private clients make and implement informed decisions leading to positive impact on society. We support our clients with sound analysis and inspiring ideas, practical solutions and delivery of projects for complex market, policy and management issues.

In 1929, businessmen from what is now Erasmus University Rotterdam founded the Netherlands Economic Institute (NEI). Its goal was to bridge the opposing worlds of economic research and business – in 2000, this much respected Institute became Ecorys.

Throughout the years, Ecorys expanded across the globe, with offices in Europe, Africa, the Middle East and Asia. Our staff originates from many different cultural backgrounds and areas of expertise because we believe in the power that different perspectives bring to our organisation and our clients.

Ecorys excels in seven areas of expertise:

- Economic growth;
- Social policy;
- Natural resources;
- Regions & Cities;
- Transport & Infrastructure;
- Public sector reform;
- Security & Justice.

Ecorys offers a clear set of products and services:

- preparation and formulation of policies;
- programme management;
- communications;
- capacity building;
- monitoring and evaluation.

We value our independence, our integrity and our partners. We care about the environment in which we work and live. We have an active Corporate Social Responsibility policy, which aims to create shared value that benefits society and business. We are ISO 14001 certified, supported by all our staff.

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Sound analysis, inspiring ideas

