

Synthesis of Evaluations of SAI Capacity Development Programs

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INTOSAI-Donor Cooperation

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List of abbreviations

AFROSAI-E	African Organization of Supreme Audit Institutions (English speaking).
CD	Capacity Development
GIZ	Deutsche Gesellschaft für Internationale Zusammenarbeit
IDI	International Development Initiative
INTOSAI	International Organisation of Supreme Audit Institutions
IT	Information Technology
OAG	Office of the Auditor General
OECD-DAC	Organisation for Economic Cooperation and Development/Development Assistance Committee
PASAI	Pacific Association of Supreme Audit Institutions
PEFA	Public Expenditure and Financial Accountability
PFM	Public Financial Management
SAI	Supreme Audit Institution
TA	Technical Assistance
WB	World Bank

Foreword

As a part of good governance programs a growing number of donors and development partners direct their efforts towards capacity building within the area of Public Finance Management. Many of these projects are aimed at supporting professional, organizational and institutional capacity development in Supreme Audit Institutions (SAIs). SAIs have specialized mandates and work within complex regulatory and societal frameworks. Design and implementation of capacity building programmes should be based on an understanding of the framework these institutions work within, as well as of how the mechanisms of capacity development can contribute to better performance within the framework.

Regular monitoring and evaluation of capacity development projects contributes to a better understanding of how to provide support for SAIs. Furthermore, openness in sharing the lessons learnt by publishing evaluation reports can in turn improve the provision of support by others. However, apart from overall assessments of Public Finance Management systems, using tools such as the PEFA Framework, there is limited data on the performance of SAIs, and limited evidence regarding the most effective ways to provide capacity development support to SAIs. Many actors do not have strategies for evaluating the results of such efforts, and where evaluations are carried out these do not always reflect agreed international evaluation principles. Evaluation results are not routinely shared amongst the different organisations providing such support.

The report gives the reader a synthesis of existing evaluations of SAI capacity development initiatives. It provides the reader a set of common lessons learnt on design and implementation of such initiatives, as well as suggestions on how to improve methodology to be applied when conducting evaluation. The synthesis has been carried out by a consultant, Dr Ferrie Pot, contracted by the INTOSAI-Donor Secretariat within the INTOSAI Development Initiative.

This report is a component under the INTOSAI-Donor Cooperation's theme of strengthening evaluation of SAI Capacity Building projects in order to improve support to SAIs. Making better use of evaluations as a tool, both for internal correction of own efforts, and for mutual support through sharing good practices, will in turn benefit the SAIs that are in need for support. This project identified problems in retrieving the existing evaluations for the purpose of an aggregated analysis. This observation clearly underlines the challenges related to openness and accountability for such support, and convinces the INTOSAI-Donor Cooperation that there is a need for openness, if the overarching objectives are to be achieved. The INTOSAI-Donor will therefore take the results of this synthesis on-board in the continued work of strengthening evaluations of SAI capacity development initiatives.

Executive Summary

Following observations that the evidence base on effective support to SAIs is small, the INTOSAI-Donor Cooperation has included initiatives to improve the quality of evaluations of SAI capacity development (CD) projects in its work programme. As a first step, this report presents a synthesis of 19 recent evaluations of SAI capacity development (CD) projects, to inform development guidance on better evaluations of SAI capacity development projects in a next stage.

Following a methodology using the OECD DAC criteria as the main normative framework, two objectives are addressed:

- a. To analyse and distil a set of common lessons learnt with regard to the design and implementation of future SAI CD initiatives;
- b. To identify opportunities for improving the methodological approach of evaluations of SAI CD projects.

On the first objective, the following conclusions are derived from a sample of five high quality evaluations on the lessons learned for project design and project implementation:

- i. Technical relevance of the evaluated SAI CD projects is usually ensured and is considerate of the strategic needs and priorities stated by the SAI. However, in order for CD efforts to achieve change beyond the technical level, it is essential that the project design facilitates ownership of the beneficiary SAI through the incorporation of specific activities and measures;
- ii. Better alignment in the initiative's design and objectives to the broader PFM agenda, and stronger coordination with key external stakeholders would strengthen project results;
- iii. Many SAI CD projects suffer from the poor definition of outputs and outcomes and related indicators. Progress measurement is additionally hampered by the lack of baseline data. While this is per se a methodological issue that impacts on evaluability, the implications of poor tracking of results are also relevant for the flexibility and effectiveness of project implementation;
- iv. Efficiency in project implementation is not always clear due to lack of data on the support that is provided in-kind. Common bottlenecks to efficiency relate to procurement procedures and beneficiary's absorption capacity;
- v. Effectiveness at the output level depends largely on project design, whereas effectiveness at the outcome level is mostly affected by the ownership of the beneficiary SAI and further external factors;
- vi. While actual sustainability of project results has hardly been assessed by existing evaluations given the insufficient lapse of time between project completion and the evaluation exercise, it is clear that prior consideration of the exit strategy and ownership of the beneficiary are at the heart of securing long-lasting results and improvement.

On the second objective, the following conclusions are derived on the coverage of the five OECD-DAC criteria by the set of reviewed evaluations:

- i. Most of the evaluations focused particularly on issues of relevance and effectiveness. Efficiency aspects are covered less frequent, while impact and sustainability have been covered in only a few evaluations.
- ii. Budget utilization and timely implementation have been the two most researched aspects when it comes to the efficiency of SAI capacity development projects. However, key cost drivers and alternative, possibly cheaper, delivery methods comes across in much fewer evaluations.

- iii. Nearly all evaluations assess the effectiveness of the project in terms of the attainment of outputs and the achievement of higher-level outcome objectives. In many instances, the assessment is a detailed one, and touches upon various factors that have influenced effectiveness. Most attention has been paid to those factors inherent to project implementation, but external factors have also been analysed in a number of cases.
- iv. Coverage of impact in evaluations has been limited and most of the evaluations have highlighted the difficulties of assessing impacts of the SAI CD projects.
- v. Finally, as regards sustainability, this has been assessed especially at the level of immediate project outputs. Outcome sustainability has only rarely been discussed.

Additional conclusions on the methodological design of evaluations of SAI capacity development projects are derived from the comparison of evaluations of high quality versus less sophisticated ones:

- vi. Evaluations that are explicitly foreseen and supported in the design of the SAI capacity building projects are of higher quality;
- vii. The quality of the ToR seems to be a crucial factor underpinning high quality evaluations;
- viii. A mix of evaluation methods brings about the most solid results through validation and triangulation of findings;
- ix. Secondary data sources (PEFA, OBI, AFROSAI-E scores) are important for the evaluation of effectiveness and impact of SAI CD projects, but they cannot replace primary sources;
- x. The implementation of the evaluation requires the support and cooperation of stakeholders from the beneficiary SAI.

In light of the above conclusions, the main recommendations to improve the quality of evaluations are the following. These recommendations need to be elaborated in a follow up study dedicated to develop guidance on better evaluations of SAI Capacity Development projects:

- a. Ensure that the need for evaluation is foreseen in the project planning and back this need up by including properly defined and measurable goals and related indicators and milestones for each of the five OECD-DAC criteria. Remediate problems in data availability from the outset and carry out a baseline assessment to allow comparisons at different stages of project implementation;
- b. Consider using available performance measurement frameworks already in use at the SAI, or alternatively developed at the regional or global level¹, both for informing the results framework, and for gathering baseline data;
- c. Prepare a template ToR for high-quality evaluations that address the five OECD-DAC criteria and presents alternative options for different evaluation purposes (accountability versus learning for improvement);
- d. Develop methodological guidance on how different evaluation methods can be used to improve the validity of the evaluation's conclusions. Promote a mix of evaluation methods so that findings from individual interviews and meetings through organizing focus groups and eventually carrying out a survey (for initiatives with a high number of involved stakeholders).
- e. Collect and assess in-depth internal project data on program design, implementation and financial data and supplement the data by additional evidence from the SAI beneficiary domain, such as audit coverage, progress in indicators of the Strategic Plan, etc.;
- f. Develop methodological guidance on how quantitative methods (correlations, regressions) can be used to assess causal effects and attribution issues in the assessment of effectiveness and impact.

¹ Such as the SAI Performance Measurement Framework (SAI PMF), developed by INTOSAI and currently under going piloting, or the Institutional Capacity Building Framework (ICBF) in use within the AFROSAI-E sub-region.

1. Methodological Framework

1.1 Background

It has been observed that the evidence base on effective support to SAIs is small due to the limited use of evaluations of SAI capacity development (CD) projects and the limited sharing of evaluation findings.² As a response, the INTOSAI-Donor Cooperation work plan 2013 includes “5.2 Develop guidance on better evaluations of SAI capacity development projects”. Prior to launching this activity, the INTOSAI-Donor Secretariat planned a synthesis study of existing evaluations (included as activity 7.3 in the INTOSAI-Donor Cooperation work plan for 2014). This report addresses the last activity.

This report has been prepared by Ferdinand Pot as an independent consultant on behalf of the INTOSAI-Donor Secretariat following a selection by IDI from IDI’s SAI Capacity Development Framework Agreement and on the basis of the Terms of Reference included as Annex 1. The work was supervised and the report reviewed by Martin Aldcroft, head of INTOSAI-Donor Secretariat.

1.2 Objective

This report reviews existing evaluations of SAI capacity development (CD) programs (country, regional and global initiatives). The review has a twofold objective:

- i. To analyse and distil a set of common lessons learnt with regard to the design and implementation of future SAI CD initiatives;
- ii. To identify opportunities for improving the methodological approach of evaluations of SAI CD projects.

1.3 Approach

Our approach is centred on the five OECD-DAC evaluation criteria (relevance, effectiveness, efficiency, impact and sustainability). After operationalizing the criteria in the context of capacity development support to Supreme Audit Institutions, we will apply these criteria to both objectives of this synthesis.

Firstly, the OECD DAC criteria will be used to derive conclusions and recommendations on the evaluation design by assessing to what extent previous evaluations of CD-projects focused on strengthening SAIs have addressed those criteria and, if so, by what methods. Secondly, we will distil lessons learned on the design of SAI capacity development projects per each criterion.

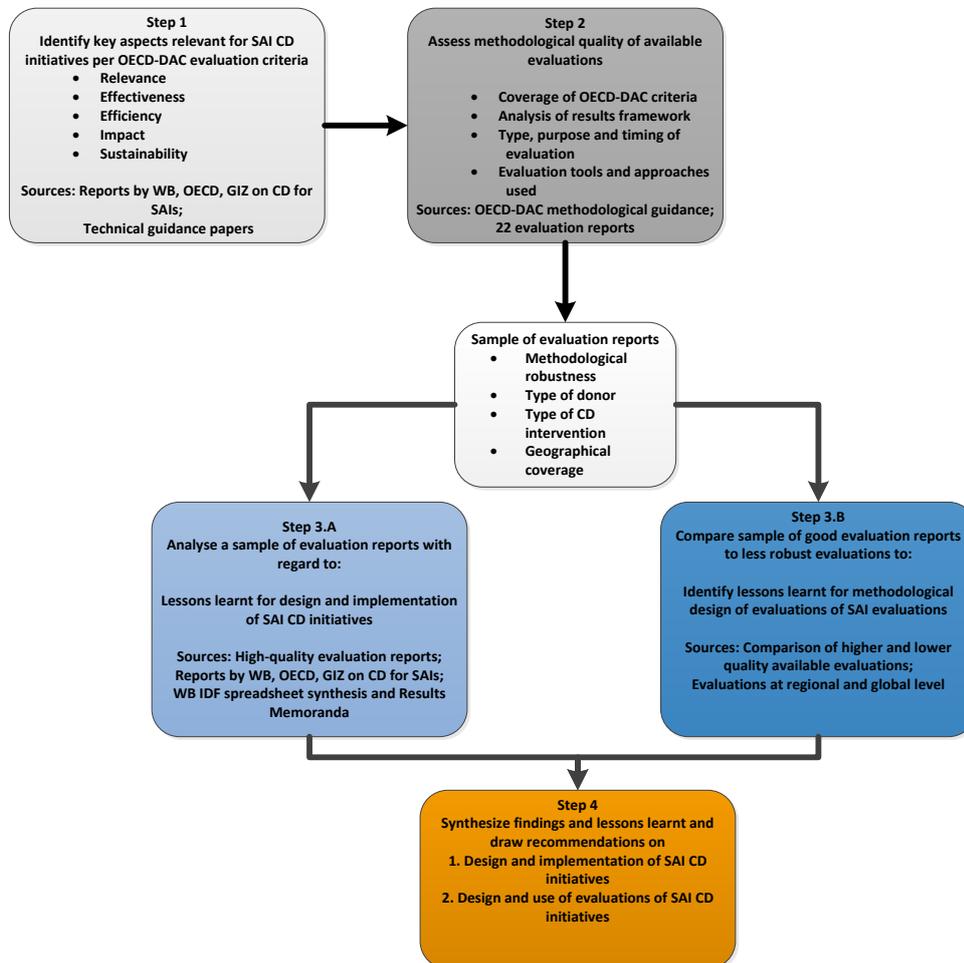
We have broken down our approach in four steps as graphically depicted in the following figure.

1. Operationalize the OECD DAC criteria for support to SAI strengthening projects;
2. Screening of all available evaluations of SAI CD projects to identify good quality evaluation studies;
3. A. Review the sample of good quality evaluation studies to identify lessons learned in terms of the proper design of a SAI CD-project and substantiate those by findings from the remainder of evaluation reports;
3. B. Identify lessons learnt in terms of the ex-post evaluation design and methodology on the basis of comparing good-quality evaluation reports to weak ones;

² This initiative was originally proposed at a seminar on Strengthening the SAI Supply Side, called for by the Chair of the INTOSAI Capacity Building Committee and hosted by the Office of the Auditor General of Norway (OAGN) in Oslo in September 2012.

4. Formulate conclusions and recommendations in the domain of the two objectives of the synthesis.

Figure 1: Proposed four-step approach



1.4 Structure of the Report

The report structure closely follows the four step approach:

- Chapter 2: Operationalize the OECD DAC criteria for support to SAI strengthening projects (step1);
- Chapter 3: Screening of all available evaluations of SAI CD projects to identify good quality evaluation studies (step 2);
- Chapter 4: Review the sample of good quality evaluation studies to identify lessons learned in terms of the proper design of a SAI CD-project (step 3a);
- Chapter 5: Compare the sample of good quality evaluation studies to weaker ones to identify lessons learned in terms of the ex-post evaluation design (step 3b);
- Chapter 6: Formulate conclusions and recommendations in the domain of the two objectives of the synthesis.

2. Step 1: Operationalization of OECD-DAC criteria in the context of SAI CD projects

The five OECD-DAC criteria for evaluating development assistance programmes and projects – relevance, effectiveness, efficiency, impact and sustainability- are intentionally laid down in a fairly general way. Corresponding generic evaluation questions need to be adapted to fit the specific purposes of each evaluation.

As regards the evaluation of SAI CD initiatives, although naturally different as the context, approach and emphasis may vary; it is safe to assume that the key issues to be captured under each OECD-DAC criterion would be similar. Therefore, the purpose of this initial step is to take stock and arrive at a list of specific elements and aspects that would usually be assessed in an evaluation of capacity development projects that focus on SAI strengthening. Such issues should capture both country level initiatives (support to a national SAI), and regional and global capacity building initiatives (e.g. IDI programs, the INTOSAI-Donor Cooperation, support provided by regional bodies, but also multi-country support by bilateral donors).

Table 2-1 shows the generic OECD-DAC evaluation questions³ and provides a specification in terms of exemplary questions that are necessary for the adequate evaluation of a SAI capacity development project. A brief justification of these exemplary questions is provided by Annex 2.

³ OECD (2001): DAC criteria for evaluating development assistance. Factsheet.

Table 2-1: OECD-DAC Criteria, generic evaluation questions and SAI-specific questions

Criterion	Generic Questions	Main questions to be addressed in the evaluation of SAI CD projects
Relevance	To what extent are the objectives of the programme still valid?	Does the project provide for an adequate monitoring framework, which includes indicators and milestones that measure progress and indicate if changes are needed?
	Are the activities and outputs of the programme consistent with the overall goal and the attainment of its objectives?	Are the programme's objectives consistent with the priorities of the financing donor and aid effectiveness agenda?
		Are the programme's objectives consistent with the broader PFM strategy of the beneficiary country (if any)?
		Was the project coordinated with other donors active in the PFM domain?
		Are the programme's objectives and approach aligned with the strategy of the beneficiary SAI (especially as formulated in a SAI's Strategic Plan, if such exists)?
		Does the programme design support the SAI leadership in taking ownership of its implementation?
		Does the programme incorporate a broader change management approach, or is it strictly focused on technical elements?
Are the activities and outputs of the programme consistent with the intended impacts and effects?	Is the design of the intervention based on an assessment of needs and objectives of the recipient SAI? What is the specific type of assessment (SAI-PMF, Capability / Maturity model, other) and how recent is it?	
Efficiency	Were activities cost-efficient?	Is the Results Framework logical and coherent? Does it differentiate between inputs, activities, outputs and outcomes and are inputs and activities (such as the specific type of support provided) suitable to achieve desired outputs and outcomes?
		To what extent is actual budget utilization comparable to planned costs?
		What are the key cost drivers of the project? Are those procured at competitive prices?
	Were objectives achieved on time?	When development partners are supporting a SAI CD and procure inputs, are their current contracting rules cost effective?
		Is the project characterized by timely implementation? Are there any substantial delays?
		Did the project identify specific project risks and put forward an adequate mitigation strategy?
	To what extent is the project implementation schedule aligned with SAI's normal work cycle?	

Criterion	Generic Questions	Main questions to be addressed in the evaluation of SAI CD projects
	Was the programme or project implemented in the most efficient way compared to alternatives?	<p>Could other instruments/activities been used to deliver the same outputs against lower costs?</p> <p>Would alternative delivery methods (market versus peers) have yielded the same or better results against lower costs?</p>
Effectiveness	To what extent were the objectives achieved / are likely to be achieved?	To what extent have the project activities led to the achievement of desired outputs?
		To what extent have the outputs resulted in the attainment of outcomes?
	What were the major factors influencing the achievement or non-achievement of the objectives?	What factors in the domain of project implementation have contributed to the project results (being either positive or negative)?
		What factors in the domain of the beneficiary SAI have contributed to the project results?
		What external factors have contributed to the project results?
Impact	<p>What has happened as a result of the programme or project?</p> <p>What real difference has the activity made to the beneficiaries?</p> <p>How many people have been affected?</p>	To what extent can changes be observed in terms of improved accountability, governance, transparency, quality of PFM, service delivery? Are those changes evidenced by measurable indicators, e.g. PEFA, OBI, ROSC scores?
		To what extent has the project contributed to increased 'value' and 'benefits' of the SAI (as per ISSAI 12)?
		Which other factors (stakeholders, unexpected events) are likely to have contributed to the observed changes in high-level goals?
		To what extent can the attainment of impacts be attributed to the SAI CD project?
Sustainability	To what extent did the benefits of a programme or project continue after donor funding ceased?	To what extent are improvements in SAI's capacity at the level of outputs likely to be continued upon project completion?
		To what extent are improvements in SAI's capacity to influence at the level of outcomes / impact to be continued upon project completion?
	What were the major factors which influenced the achievement or non-achievement of sustainability of the programme or project?	What factors in the domain of project implementation have contributed to the sustainability of the project results (being either positive or negative)?
		What factors in the domain of the beneficiary SAI have contributed to the sustainability of the project results?
		What external factors have contributed to the sustainability of the project results?

3. Step 2: Screening of all available evaluations of SAI CD projects to identify good quality evaluation studies

3.1 Scope of the review

The review covered 19 completed evaluation reports obtained by IDI and forwarded to the author of the report.⁴ The evaluation sample includes both regional and global initiatives (led by IDI, AFROSAI-E and PASAI) and related capacity building programmes, as well as country-level capacity building programmes, by one or more donors. Annex 3 provides an overview of the reviewed evaluations, including some important details on their scope and the donors involved.

3.2 Results

Each available evaluation was screened in order to identify its scope and the extent to which specific issues that fall into the five OECD-DAC evaluation areas are covered in the evaluation. We undertook a “soft” approach in that we considered an issue to be covered also in those cases when it was only briefly analysed. The results of the quick assessment are graphically represented in Table 3-1.

⁴ Additional evaluation reports have been received since the work commenced. These could be added to the synthesis at a later date using the same methodology. However, the author does not expect that a larger sample would significantly alter the findings from the synthesis.

Table 3-1: Coverage of available evaluations per SAI-specific question

Area	Exemplary issues in the SAI context	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	
Relevance	Does the project provide for an adequate monitoring framework, which includes indicators and milestones that measure progress and indicate if changes are needed?	1				5	6	7			10	11		13					18		
	Are the programme’s objectives consistent with the priorities of the financing donor and aid effectiveness agenda?	1				5				9					14	15	16			18	19
	Are the programme’s objectives consistent with the broader PFM strategy of the beneficiary country (if any)													13	14	15	16				19
	Was the project coordinated with other donors active in the PFM domain?					5	6			9		11	12	13		15	16			18	
	Are the programme’s objectives and approach aligned with the strategy of the beneficiary SAI (especially as formulated in a SAI’s Strategic Plan, if such exists)?					5	6			9		11	12	13	14			16	17		
	Does the programme design support the SAI leadership in taking ownership of its implementation?	1				5	6						12		14		16				
	Does the programme incorporate a broader change management approach, which includes institution building or is it strictly focused on technical elements?	1				5	6		8	9		11	12		14				17		
	Is the design of the intervention based on an assessment of needs and objectives of the recipient SAI? What is the specific type of assessment (SAI-PMF, Capability/Maturity model, other) and how recent is it?						6	7	8	9			12					16		18	
	Is the Results Framework logical and coherent? Does it differentiate between inputs, activities, outputs and outcomes and are inputs and activities (such as the specific type of support provided) suitable to achieve desired outputs and outcomes?	1				5	6	7		8	9		12		14	15	16	17	18		
Efficiency	To what extent is actual budget utilization comparable to planned costs?	1	2			5			8	9	10		12		14				18		
	What are the key cost drivers of the project? Are those procured at competitive prices?						6		8	9			12		14	15			18		
	When development partners are supporting a SAI CD and procure inputs, are their current contracting rules cost effective?									9						15			17		
	Is the project characterized by timely implementation? Are there any substantial delays?					5	6			9	10		12		14	15				18	
	Did the project identify specific project risks and put forward an adequate mitigation strategy?					5					9							16		18	
	To what extent is the project implementation schedule aligned with SAI’s normal					5						10	11					16			

Area	Exemplary issues in the SAI context	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
	work cycle?																			
	Could other instruments/activities been used to deliver the same outputs against lower costs?																			
	Would alternative delivery methods (market versus peers) have yielded the same or better results against lower costs?																			
Effectiveness	To what extent have the project activities led to the achievement of desired outputs?																			
	To what extent have the outputs resulted in the attainment of outcomes?																			
	What factors in the domain of project implementation have contributed to the project results (being either positive or negative)?																			
	What factors in the domain of the beneficiary SAI have contributed to the project results?																			
	What external factors have contributed to the project results?																			
Impact	To what extent can changes be observed in terms of improved accountability, governance, transparency, quality of PFM, service delivery? Are those changes evidenced by measurable indicators, e.g. PEFA, OBI, ROSC scores?																			
	To what extent has the project contributed to increased 'value' and 'benefits' of the SAI (as per ISSAI 12)?																			
	Which other factors (stakeholders, unexpected events) are likely to have contributed to the observed changes in high-level goals?																			
	To what extent can the attainment of impacts be attributed to the SAI CD project?																			
Sustainability	To what extent are improvements in SAI's capacity at the level of outputs likely to be continued upon project completion?																			
	To what extent are improvements in SAI's capacity to influence at the level of outcomes/impact to be continued upon project completion?																			
	What factors in the domain of project implementation have contributed to the sustainability of the project results (being either positive or negative)?																			
	What factors in the domain of the beneficiary SAI have contributed to the sustainability of the project results?																			
	What external factors have contributed to the sustainability of the project results?																			

The screening of all the available evaluations yielded a number of interesting results:

- i. Most of the evaluations **focused particularly on issues of relevance and effectiveness**. A more limited number covered efficiency aspects, while impact and sustainability have been covered in only a few evaluations.
- ii. With regard to relevance, the **focus has primarily been on the question of project design** (as evidenced by the assessment of the project's logic and the extent to which it is based on a consideration of the beneficiary's needs), and secondarily, on alignment issues. More attention has been paid to alignment with SAI strategic plans and other aid effectiveness principles, whereas the relationship to broader PFM objectives and reforms is given less attention. Coordination aspects have often been analysed. Finally, about half of all evaluations touch upon the subject of the monitoring framework supporting the project.
- iii. **Budget utilization and timely implementation** have been the two most researched aspects when it comes to the efficiency of SAI capacity development projects. Key cost drivers and alternative delivery methods were also discussed in several evaluations, whereas the issue of alignment with the SAI's usual work cycle only comes across in a few evaluations.
- iv. All but one evaluation assesses the effectiveness of the project in terms of the **attainment of outputs**⁵, and the large majority also reviews the achievement of higher-level outcome objectives. In many instances, the assessment is a detailed one, and touches upon various factors that have influenced effectiveness. Most attention has been paid to those factors inherent to project implementation, but external factors have also been analysed in a number of cases.
- v. Most of the evaluations have highlighted the **difficulties of assessing impacts of the SAI CD** projects. Thus, in general, coverage in this criterion is limited. Only some evaluations include a detailed analysis of PEFA and other scores that would indicate changes in the attainment of higher-level goals.
- vi. Finally, as regards sustainability, this has been assessed especially at the level of immediate project outputs. **Outcome sustainability has only rarely been discussed**.

On the basis of their coverage, we have selected five evaluations that qualitatively stand out in terms of their adequate coverage of the five OECD-DAC criteria.⁶ They will be the key source for extracting lessons learnt for the design and implementation of SAI capacity building projects (Chapter 3a). Those reports will also serve as the basis to formulate some lessons in terms of the chosen methodological approach and appropriate identification and verification sources (Chapter 3b). It should be noted that we have specifically paid attention to include evaluations of both international capacity building initiatives as well as evaluations that cover different constellations of donor involvement. We have selected the following reports for their coverage and good quality:

- 1 Evaluation of the INTOSAI Development Initiative (IDI), 2013;
- 5 Evaluation of the cooperation between the National Audit office in Malawi and the Auditor General of Norway, 2013;
- 9 Independent Review of the Pacific Regional Audit Initiative, 2013;
- 14 Evaluation of the Institutional Development Cooperation project between the Office of the Auditor General of Rwanda, the Netherlands Court of Audit, and the Swedish National Audit Office, 2010;
- 16 Evaluation of the institutional cooperation project between the Office of Auditor General Botswana and the Swedish National Audit Office, 2010.

⁵ It should be noted that the terminology varies substantially between evaluations, with outputs often referred to as "goals", "objectives", "results", "activities" or "priorities". The same goes for other related terms like "outcomes" and "impacts". This issue will be covered at length in Chapter 3b.

⁶ We do not qualify the non-selected evaluation reports as inadequate as they may contain good assessments of some of the OECD DAC criteria while lacking a proper assessment of other criteria.

4. Step 3a: Identify lessons learned in terms of the proper design and implementation of a SAI CD-project

The identification of lessons learnt is based in the first place on the five high-quality evaluations identified in the screening exercise. However, we also cross-referenced those with findings from previous studies, inasmuch as they sustain or enrich conclusions from the high-quality sample.⁷ Also the summary findings from World Bank “Results Memoranda” have been examined⁸. Furthermore, the observations have been triangulated by the key messages from the existing guidelines and comparative studies on good practices in supporting SAI capacity building.

The lessons learnt presented here follow the structure dictated by the OECD-DAC evaluation criteria and relate to the issues identified in Step 1. In case we refer to a specific evaluation report, we use a number in brackets referring to Annex 1.

4.1 Relevance

The overall conclusions of most of the evaluations are favourable in terms of the general relevance and suitability of the project design and objectives. As one evaluation notes: *“The general relevance of strengthening the supreme audit institution of a country is not in question at all”* (5). Through a more detailed review, several issues stand out:

1. Mostly, **projects are aligned to the needs and wishes of direct beneficiaries** and thus highly relevant in technical terms:
 - In many cases, projects directly support an existing Strategic Plan, while in others they have been involved in the development of such a plan. Whenever the project did not take into account the needs and priorities of the SAI, relevance was substantially reduced: *“SNAO has met resistance to change within OAG that has been adequately addressed neither by project activities nor by actions taken by the leadership of OAG”* (16).
 - For regional initiatives, the consideration of high-level priorities such as improvement of transparency and accountability through supporting SAIs has stood in the centre of discussions on how to shape concrete support (1, 9). However, the concrete design of capacity interventions has not necessarily been optimal: *“At program level, weakness is the lack of a link to the Strategic Goals and Performance Indicators that IDI has established”* (1).
2. A too strong **focus on purely technical issues, overlooking the broader aspect of institution building and change management, has been criticized** by a number of evaluations:
 - A narrow design geared towards technical elements can be counterproductive: *“An important observation is that TA support sometimes might hide the deficiencies rather than promote changes”* (17). The same evaluation notices however that in practice, change management is often concerned with sensitive issues; therefore an approach that ensures an entry point through focusing on technical aspects, and then goes on to tackle less tangible goals might be suitable.

⁷ Those include: OECD (2012): Good Practices in Supporting Supreme Audit Institutions; DFID (2005): Working with Supreme Audit Institutions. How to note; World Bank (2014): Building Strong Supreme Audit Institutions in the South Asia region; GIZ (2013): Supreme Audit Institutions. Accountability for Development.

⁸ The findings from the Results Memoranda are summarized in an overview document on WB IDF Lessons Learnt, which is referenced as #20.

- One evaluation notes that while project documents place institution-building as its core, the specific project design and de facto realization are much geared towards strictly technical knowledge, whereas essential aspects of change management, such as looking into ways to change incentive systems and develop institutional culture, are overlooked (5). In contrast, in another project, institution building has been put forward verbally, and could later be identified as the aim of some activities, but was not reflected in project documents (6).
 - In the context of bilateral, peer to peer support through the involvement of a developed country SAI, the importance of an equal, partnership-like relationship has been emphasized as crucial for inducing change beyond the technical level through creating synergies and a sense of mutual benefit and striving for improvement (14).
 - As noted in one evaluation, “A first step in bringing about change in systems and practices is convincing senior management of SAIs about the usefulness of audit best practices disseminated through the programme”(3). The technical design of a project can ensure that change is led by the recipient SAI, by placing senior staff in charge as much as possible of the day to day project management (14).
3. Closely related to change management, specific activities to **promote ownership and enhance project results** have been noted by several evaluations as underpinning a relevant and successful technical design: “The initiative to change systems and attitudes must be deeply rooted in the SAI’s management” (8):
- Ownership and alignment with the SAI’s development strategy have been found to increase when specific project-related plans and documents, such as guidelines or progress reports, or suggestions for specific pilot audits, have been developed through consultation, jointly elaborated or proposed by the senior management of the beneficiary SAI (5, 12, 17, 19). Also, this has ensured that from the beginning there is a mutual understanding on what should be achieved during implementation (20). In those cases where SAI leadership did not participate sufficiently in the planning phase of a programme, ownership is compromised (1).
 - The practice of requiring the participating SAIs to pilot their learning in an actual (real) setting in their own country can greatly improve the ownership of the knowledge (1).
 - Organizing broad awareness-raising activities (like introductory workshops and seminars) is not sufficient to ensure ownership, which should be reflected in the general approach and specific activities in the project’s design (11, 14).
4. **Alignment to external stakeholders and broader PFM is often overlooked**, but is important:
- Many evaluations have criticized the insufficient alignment of SAI capacity development projects with broader PFM objectives. There is a need for strategic guidance and close coordination with related areas such as accounting, internal audit and FMIS process: “The OAGN cannot be expected to lead efforts to streamline the broader PFM processes, but as a minimum it should engage with actors” (5).
 - The lack of consideration for the needs and views of critical external actors from the SAI’s immediate environment has also been noted by several evaluations. This refers especially to the role of Parliament, media and civil society. Importantly, it has been noted that such external actors should not only be consulted in terms of the project design, but should be targeted through dedicated activities and resources (5).
5. There are widespread **problems in the formulation of outputs and outcomes**, and in establishing **causal links** between those and project activities:

- While outputs are found to usually focus on internal processes within the supported SAI, they are often too broadly defined, e.g. using phrases like “to increase”, “to participate” etc. The link to higher-level objectives has been missing (13, 16).
- In other cases, outcome goals refer to elements that go much beyond the SAI’s scope of reach making attribution very difficult to establish. This holds particular relevance for regional and international support initiatives like IDI and PRAI. As they are primarily in charge of developing specific services and products, outputs are rightly defined at this level. However, outcome level goals appear too ambitiously formulated as they refer to improvements in individual SAI performance. Given that agencies, such as IDI, only have little influence over the extent to which the outputs they produce are effectively applied by individual SAIs, a casual link can hardly be demonstrated.

6. Often, projects **lack a baseline and are not monitored**:

- This leads to substantial problems with identifying suitable data to measure progress and attainment at both the output and outcome level. As a result, the flexibility of the project design and its ability to make prioritization decisions is undermined. Those are essential in order to respond to circumstances that only manifest during project implementation (2, 5, 6, 11, 12).
- Some evaluations note that in the course of implementation, project documents have become obsolete, and the decision to change scope and priorities of the project have not been justified: *“The MoU, the agreement and the project document do not seem to have been of any major use for steering the OAGN support”* (6). Thus, determining a clear correlation between observed results and programme design does not make much sense (1, 7, 12).

4.2 Efficiency

As put forward by several evaluations, assessing efficiency has been negatively influenced by the lack of sufficient data and the influence of external factors (6, 13). Wherever efficiency has been evaluated, this has focused mostly on budget utilization and timeliness:

1. **Underutilization of assigned resources** has been an issue:

- A combination of several factors has been behind the underspending observed in many SAI support projects. Firstly, the initial project design may have been too optimistic or ambitious in its planning (14, 18). In the same time, absorption capacity on behalf of the beneficiary SAI can be lower than expected, leading to a lower-paced implementation process (10, 13, 15). High staff turnover has been pointed out as particularly detrimental in terms of absorption capacity (12, 14).
- In the cases of underutilization and slow progress, flexibility in the project design in order to maximize efficiency becomes crucial: *“Underutilization was accompanied by deliberate reallocations between project components in order to smoothen effects”* (15).

2. **Donor behaviour** has been a key driver of timely implementation:

- Harmonization issues have contributed to delays in the timely implementation of support. For instance, when more than one donor has been involved, each supporting specific activities, and transferring funding in its own currency. This results in significant transaction costs (14, 15). Furthermore, a desire on behalf of the donors to expand the focus of activities has also been noted, whereas more focus on deepening newly acquired skills would have been better (14).

- Duplication of efforts resulting in parallel projects supporting principally different, but still interrelated aspects of SAI institutional development have been noted in a number of cases, and the need to better coordinate donor support remains a key finding (20).
 - Insufficient consideration for the SAI's usual work flow has also disrupted efficiency: *"Some of the delays in the Swedish-Bosnian project can be explained by the fact that staff sometimes were overloaded by ordinary work while they were at same time expected to be active in the co-operation project"* (11).
 - Chosen governance arrangements in terms of the set up of the project office are also crucial in terms of efficiency: *"Project Organization Arrangement should be under a department that has a similar mandate to the project objective and activities. Otherwise, the project activities run the risk of being seen as extra burden"* (20).
 - Too complex procurement arrangements have also been criticized as a major constraint. This refers both to procurement done through the donor, and to a lack of clarity in the arrangement between the donor and the beneficiary SAI about who is responsible for the provision of what (20).
3. Efficiency is strongly influenced by the chosen **delivery approach**:
- A combination of formal and on-the-job training, as well as a mix of theory and practice, has been considered quite successful as a capacitation approach (6, 10, 13).
 - There is much discussion on the preference for long-term advisors as opposed to short-term experts that assist on a regular or on-demand basis. In several instances, short-term assistance has been criticized in terms of lacking skills, disrupting continuity and not having sufficient flexibility (10, 16). Long-term advisors have been seen as an important factor to ensure the management of stakeholders' expectations and provide quick support. At the same time, one evaluation notes that *"It is also very difficult to find someone with the necessary broad experience in all the areas covered in the cooperation. Thus, the long-term advisor would not compensate for the large number of short-term experts"* (17). Therefore, one evaluation notes that it is ultimately the combination of long and short-term experts that guarantees success of SAI capacity development projects (6).
 - Twinning has been highlighted as a useful capacity building method, especially for relatively new and inexperienced SAIs. The motivational push that comes through twinning has been highlighted too: *"The mere symbolic value of the fledgling institutions having the backing of a well-established and well-reputed European Supreme National Audit Institution shall not be underestimated"* (14).
 - In cases where support has been provided by one "developed" SAI to another, efficiency has been increased by attracting an additional partner SAI with a similar institutional model and more knowledge of the local context (19).
4. Specific issues related to efficiency emerge in the context of **global and regional SAI capacity building initiatives**:
- For regional training activities as carried out by AFROSAI and PASAI, there have been some concerns regarding the choice of training location (country) and the costs for some of the participants to travel (7,9).
 - It has been found that often the number of participants is relatively low, thus international trips could have been used more efficiently by for example covering more topics at a go and by combining formal lectures with on-the-job training (10).
 - The skills and knowledge of trainers (as well as of short-term experts in country-level capacity building projects), and in particular their understanding of the local or regional context) is sometimes a source of concern (4, 10, 16).

- With regard to IDI, it has been noted that *“IDI’s criteria for selecting programs are also very general; they do not exclude any programs from being implemented but are more guidelines as to what aspects need to be covered at the outset of a program. This can hamper efficiency since different stakeholder groups see the other stakeholder groups as influencing the IDI’s choice of programs”* (1).
- Despite of such issues, regional programmes to support SAI capacity development have generally been found as cost efficient: *“The Bank should consider to support more often similar region wide investment, which are small in amount but with high returns and demand”* (20).

4.3 Effectiveness

The assessment of effectiveness is a main part of almost all evaluations that have been studied. It focuses mostly on the achievement of outputs. Often, evaluations also go one step further to examine the extent to which the project has also contributed towards higher-level outcomes. The investigation of the different factors that influence the degree of effectiveness is at the centre of both levels of analysis. It should be noted that many of the endogenous factors inherent to the specific capacity building refer to aspects that should be addressed already in the design phase.

1. It makes **little sense to limit the examination of effectiveness to output** attainment only:
 - The assessment of outputs examines the extent to which technical project related goals (output level) have been achieved. Generally, this is a relatively straightforward and verifiable exercise as it concerns pre-defined parameters.
 - Nonetheless, as one evaluation notes *“while effectiveness may be judged in such concrete terms, it must be qualified within the broader institutional context. The fact that an auditing manual has been produced says precious little about its actual use, let alone the quality of the reports it may have produced when used”* (5).
2. Concluding on the effectiveness of achieving higher-level outcome goals depends very much on **how well they are defined**:
 - Mostly, outcomes focus on increasing audit coverage, timeliness and impact, and on developing a highly professional organization (5, 9, 10, 13, 14, 19). The definition of outcome goals relating to the improvement of audit impact does not make much sense, as it is usually too much influenced by external factors as to be considered a legitimate outcome goal (where the contribution of the programme should still be considerable).
 - In some instances it appears useful to critically assess whether the achievement of higher-level outcomes can be expected, given the current state of affairs (starting point for support) of the beneficiary SAI, as well as taking into account the weight of various external factors.
3. Main **factors** influencing the contribution towards attainment of outcomes **in the domain of project design and implementation** are the following:
 - Degree to which the project design enhances ownership in the beneficiary SAI, including the identification of “reform champions” in the SAI (1, 4, 5, 12, 15, 17). Such champions need not necessarily be high leadership of the SAI, as those might be too busy and politically entangled (20).
 - Timeliness of appointment and suitability of the profiles and skills of advisory staff, who are aware of the specific project context;

- Continuity in the appointment of project / task managers on the donor side. The issue of continuity has been highlighted by many evaluations, and frequent changes in the responsible task / project managers have result in changes in programme documents and redefinition of results, and ultimately in implementation delays (20);
 - Availability of funding and efficiency of procurement procedures;
 - Flexibility of the assistance to respond to new needs and priorities without changing the overall direction of the support;
 - The extent of donor coordination in the broad field of PFM;
 - Degree to which the project team is proactive in its interaction with the beneficiary SAI (11,15);
 - The extent to which the project design explicitly incorporates the views and secures the feedback of external stakeholders.
 - For regional capacity building programmes, the importance of a strong and well—structured consultative process and buy-in from all involved parties is crucial (20)
4. Main **factors** influencing the contribution towards attainment of outcomes **in the domain of the beneficiary SAI** are following:
- The degree of leadership support for achieving project results. Leadership can be singled out as the crucial factor in this domain. In this respect, two evaluations note that in the absence of appropriate leadership structures, assistance has tried to avoid sensitive issues and has had to reprioritize accordingly, thus diminishing effectiveness (5, 10).
 - SAI's institutional culture and integrity are a second important determinant of effectiveness (5, 11, 15, 16). Those should be seen in relation to staff motivation e.g. the personnel management and reward structure of the SAI, which influence staff motivation and level of staff turnover (15).
5. Main external **factors** influencing the contribution towards the attainment of outcomes are following:
- Degree of SAI's autonomy and independence in determining its audit subjects and having sufficient financial and technical resources (5, 10). This is mostly dependent on the broad political system and power relations in a country, as for example noted that *“A fully independent supreme audit institution is also viewed with suspicion, and seen to be a challenge to central authority”* (20).
 - Progress in related PFM areas such as accounting, internal audit and reporting, which are also of essential importance for the quality of SAI's work;
 - The degree to which the existing legal system is able to enforce corresponding sanctions resulting of any infractions and deficiencies detected by the SAI (11, 16).

4.4 Impact

Measurement of the impacts of a capacity building project with respect to the broader implications of improved SAI performance is rarely done in a comprehensive way. The main reason for this is one of attribution, as it is very difficult to confirm causal relationships between project activities and high level development priorities. Also, as one evaluation notes, *“Given the short duration of the intervention (five years only) relative to its magnitude and institution-building ambition, it is premature to measure impact with any appreciable precision”*. As far as impacts have been reviewed in the evaluations at hand, following issues have been observed:

1. Impact objectives are usually defined in relation to **improvements in good governance, better management and increased transparency of public resources, enhanced accountability, and better delivery of public services**. (13,14,15,19)
2. The majority of the external factors influencing the attainment of outcomes also bear consequences for achieving impacts. They are supplemented by e.g. **external economic and financial factors**, political stability and democracy.
3. For regional capacity building initiatives such as AFROSAI-E and PRAI, the formulation of high-level impact objectives should **explicitly take note of the relatively limited direct contribution** their efforts can have on broad aspects of accountability and support to economic and social development: *“In recognition that bringing about systemic improvements in transparency and accountability will require much more integrated approaches over much longer time periods, a future PRAI design should take a more integrated and linked-up approach, working to the extent possible with other parts and partners in the PFM cycle”*(9).

4.5 Sustainability

Sustainability of the project’s results can be reviewed in terms of ensuring sustainability of outputs, which are in the immediate reach of the project, and undertaking appropriate measures to support the sustainability of outcomes, taking into consideration the interplay of external factors which are not directly influenced by the project’s design and approach.

1. The chosen project implementation approach in terms of **timing and sequencing** is crucial to ensure sustainability of project outputs:
 - One issue to consider explicitly at this level is project duration, which needs to be set in such a way as to introduce and establish capacity, but without extending towards a quasi permanent assistance, thus reducing pressure for change from within⁹.
 - Related to this is the importance of a gradual approach, which carefully considers and builds continuously on small achievements¹⁰.
2. **Transfer of knowledge** and a dedicated **exit strategy** are keys to continuity:
 - Several evaluations note that whenever support has not been careful to ensure that there are people within the SAI who are able to further transfer knowledge, results are unlikely to last: *“The programme design should include suitable measures to provide higher assurance of local re-delivery”* (2). In this respect, on-the-job coaching, provided additionally to formalized training, can be an essential factor to ensure sustainability¹¹.
 - Closely related and equally important is the issue of having a dedicated exit strategy. As described in one project: *“A phasing out strategy for the last period of the team’s work at the OAG was developed, to progressively reduce dependency on the project team, by requiring audit staff to seek advice and guidance from their managers, as opposed to the project team”* (7). In another project conducted with a number of regional offices of a SAI, one office was intentionally equipped to ensure knowledge sharing upon project completion (20).

⁹ OECD (2012): Good Practices in Supporting Supreme Audit Institutions, p. 39.

¹⁰ DFID (2005) Working with Supreme Audit Institutions. How to note, p. 16.

¹¹ OECD (2012): Good Practices in Supporting Supreme Audit Institutions, p. 43.

- Next to ensuring the existence of channels and mechanisms for transferring of knowledge, an exit strategy should also aim to identify alternative sources of funding and ways to secure key project results even when resources upon project completion will be limited (5, 6, 11).
3. The **sustainability of outcomes**, similar to the prospects of their achievement in the first place, is **mainly influenced by external factors** beyond the reach of the capacity building support:
- The two key aspects that can enhance sustainability at this level are the promotion of ownership within the staff of the SAI, as well as securing high-level political support during project implementation. As regards ownership, INTOSAI notes that *“to achieve positive and sustainable improvement, it is vitally important that reform comes from within the SAI”*¹². Political economy constraints also greatly influence sustainability, hence the importance of maintaining an engaging and constructive dialogue with key counterparts of the SAI.
 - Additional determinants of sustainability that need to be highlighted are the overall capacity of the country’s civil service, as well as the extent of donor coordination to ensure effective follow-up and continuation of support in cases where the SAI required additional assistance¹³.

¹² INTOSAI Capacity Building Committee, (2007), Building Capacity in Supreme Audit Institutions: A guide, p. 21.

¹³ Federal Ministry for Economic Cooperation and Development of Germany (2009): External Audit –Supreme Audit Institutions (SAIs) Synthesis Report. Evaluation Reports 046.

5. Step 3b: Identify opportunities for improving the design and implementation of evaluations

As evident by the screening in Step 2, the existing evaluations in the field of capacity building support to SAIs display significant differences in terms of coverage and depth of analysis. Indeed, the variation in the quality and suitability of the evaluation approach and methodology used is quite significant, and shortcomings are also recognized in the evaluations themselves: *“Major capacity building efforts are needed and changes will have to be made in the way user needs are assessed; data are collected, managed, analysed, disseminated; and finally how statistical information are used as an input into policy (16).*

In an effort to serve as a first step towards a more comprehensive review of evaluation policies and procedures in the field of support to SAIs, this chapter will provide some observations on methodological issues that have emerged during the synthesis. The findings presented here are based on a comparison between the sample of high-quality evaluations and the remainder of the available studies.

5.1 General aspects of the evaluation design

Most of the evaluations describe, with various degree of detail, the methodological approach undertaken, as well as any challenges encountered.

1. Some important **determinants of the quality of evaluations** were found to be:
 - The quality of the Terms of Reference: Many of the evaluations include as an Annex the specific Terms of Reference (ToR), which state the overall objective. Sometimes, there are specific evaluation questions already formulated, which should guide the approach; however in other cases the ToR are quite general, or broad. All high-quality evaluations were characterized by detailed ToR, which included detailed evaluation questions, and also concrete methodological instructions. In this respect, the OECD remarks that while independent evaluations are generally commissioned by development partners, *“they will usually benefit if the terms of reference and evaluation design can be reviewed by an expert with professional evaluation expertise”*¹⁴
 - Data availability is essential: In relation to the lack of proper monitoring and evaluation frameworks noted in the previous chapter, often there is a lack of even basic project data *“The problems experienced in getting basic performance data are indicative in themselves of institutional performance, and holds lessons for the OAGN in the future to emphasize the monitoring and evaluation components of a potential new project” (5).*

2. **Purpose and scope of evaluations** of SAI capacity building projects

In general, evaluations serve two principal purposes:

- i. **Accountability:** To provide evidence about the de facto achievement of promised results, and to determine how well those promised results have in fact been achieved;
- ii. **Improvement:** To identify lessons learnt on the basis of past achievements and challenges, and formulate recommendations and guidance for future related support.

¹⁴ OECD (2012): Good Practices in Supporting Supreme Audit Institutions, p. 49.

- Evaluations often combine accountability and improvement purposes but in practice they tend to focus on accountability. A number of evaluations explicitly state that their main objective is to examine the achievement of project results, and not the overall improvement of the performance of the beneficiary SAI (5, 10, 11, 14, 16). This suggests that accountability is the main purpose.
- Also timing of evaluations suggests that accountability reasons are predominant, and poses some challenges for quality. As shown in Table 3-2, with a few exceptions, the time between the evaluation and the evaluated period is very short (1-2 years). Evaluating impact and sustainability is more difficult in such cases. While some tentative conclusions on impact and sustainability are provided, they are based mainly on expert judgments, but lack a thorough justification and a solid evidence base.
- In the same time, many evaluations are carried out with an explicit aim to feed into the design of subsequent support projects. Given that any conclusions on the actual contribution of the project to the attainment of impacts cannot be adequately estimated, it is questionable whether such lessons for the design of subsequent projects can be learned without modifying the evaluation design. An exception is the group of evaluations focusing on three different phases of a project, which built on each other, and included a conclusion on whether or not expectations and findings from previous rounds were confirmed. This approach provided more solid evidence especially as regards examination of sustainability (10, 11).

3. **Specific methodological approaches** used were:

- Document review and Interviews with key stakeholders: These are by far the two most common methodological approaches seen in the evaluations. Usually, an evaluation would comprise two field missions, one exploratory, and one to confirm findings. While interviews are obviously the main data source, it should be noted that the majority of the high-quality evaluations included additional methods used to validate and enrich findings.
- Theory of Change analysis was applied to reconstruct the project logic (see p.5.2.1 below).
- Integrated Organization Model, used to describe different elements of an organization (inputs, mandate, outputs system, structure, strategy, management style, culture, staff) and to relate them to external factors and actors that might influence the organization.
- Most Significant Change Analysis: used to identify expected, intended and unintended effects through interviews with key stakeholders, which are then transmitted in the form of story-telling.
- In the case of evaluations of regional interventions, case studies have been used to illustrate and deepen findings especially on outcomes and impact.
- There has been very limited use of typical evaluation methods like surveys and focus groups. Evaluations of regional interventions have used surveys to examine issues of impact and sustainability, distributed to heads of beneficiary SAIs (7,9)¹⁵. Not a single evaluation has used a quantitative approach for making causality more plausible.
- The overall methodological approach rarely involves the formulation of specific judgment criteria and respective indicators, with the exception of a few evaluations from the high-quality sample.

¹⁵ The IDI Evaluation refers to the Evaluation of the Quality Assurance in Financial Audits: Program Plan and Evaluation Report: in the ASOSAI region (2011) also using a survey.

5.2 Relevance

As noted in the previous chapter, relevance issues have been a core focus of attention for the majority of evaluations. A comparison between the sample of high-quality evaluations and the rest of the assessments reveals following findings:

1. High-quality evaluations all include an **explicit reconstruction of the initiative's intervention logic**:
 - While not every SAI capacity building initiative has an explicit Results Framework, it is essential that a distinction between inputs, outputs, outcomes and impacts is made from the onset of the evaluation. This has been the case in the high-quality sample, but is missing in a number of other evaluations, which in contrast speak of "achievements" and results, but fail to establish logical steps and relationships between the project's building blocks.
 - Three of the high-quality evaluations (5, 9, 14) use Theory of Change analysis to examine the extent to which the initial project design took into account causal relationships and operationalized assumptions and risks. This gives additional depth to the findings across all evaluation criteria and can greatly support the conclusions of the analysis of impacts. Theory of Change has also been redefined and used as a forward-looking tool, to inform future design on critical factors and necessary assumptions (5, 9).
2. The deficiencies in the definition of impacts, outcomes and outputs requires **additional methodological focus and rigor**, as demonstrated by the high-quality evaluations:
 - Several evaluations include a theoretical explanation on the definitions and differences between outputs, outcomes and impacts, and how those fare against the approach and terminology used in the project (5, 14). This helps clarify methodological issues, especially for those readers who are not evaluation experts, and also improves precision and focus on what is covered under which evaluation question.
 - The evaluation of IDI (1) is rather critical on the choice and definition of outcome goals and points towards the confusion between goals, impacts and outcomes arising from the programme documents: *"IDI has in its Strategic Plan 2007-2012, Performance Indicators and Results Framework, established goals at the outcome level, where IDI appears to assume the responsibility for the SAI's implementation of the tools"*.

5.3 Efficiency

1. **Examining efficiency is rarely done in detail due to lack of data**:
 - Even the evaluations from the high-quality sample point towards the difficulties in looking into value for money and wastage issues: *"As a criterion, efficiency is exceedingly difficult to handle with a reasonable degree of precision because so many extraneous factors intervene, as well as the lack of detailed information necessary to assess efficiency. The difficulty is exacerbated by the resource constraints of the evaluation"* (5).
 - Issues of funding appear more prominently in the evaluations of regional and global initiatives, but also there the lack of data on results makes statements on efficiency difficult: *"A pre-requisite for assessing the degree of efficiency is to have access to information of both costs and results"* (7).

- The lack of detailed data on resources spent against results achieved is also criticized in the IDI evaluation: " *Without a system for measuring, calculating and estimating all the resources spent on a project, it is not possible for IDI to properly assess if it is being effective, nor if it is prioritizing correctly*" (1).
- Very few results frameworks have any efficiency indicators which would require data on efficiency to be collected. As a consequence, most evaluations suffice to make qualitative or impressionistic statements with regard to efficiency issues (12).

2. If available, financial data is rarely assessed in detail:

- It remains unclear why basic data on project funding, which can be broken down by component or type of services incurred, in order to identify cost drivers (which can then be scrutinized in detail) is so rarely analysed. Among the high-quality evaluations, only one does this type analysis (14).
- For most of the providers reviewed (IDI, OAGN, SNAO, PASAI), a significant part of the full costs of delivering projects relates to staff costs. However, staff costs are usually covered by core funds (from donors or Parliaments) and are not charged directly to the projects. It is not clear whether these organisations actually have systems for recording and allocating staff time to specific projects, but the consequence is that the costs of projects and services are not known.
- Regional projects make significant use of in-kind support received from other SAIs (and increasingly donors) which are not quantified. This further undermines the possibility to assess efficiency.

5.4 Effectiveness

As noted throughout this report, performance measurement is difficult in the absence of baseline data. This has been claimed both for data at the level of the project (thus especially at the output level), and data from e.g. SAI's Strategic Plan, which would evidence attainment of outcomes. Many of the design and evaluability implications of these issues have been discussed throughout the report. Some further methodological aspects relating to effectiveness will be highlighted here.

1. In the absence of baseline data, the **most common approach** towards evaluating effectiveness has been one to **determine attainment based on interviews** and recollection of data. Data from secondary sources (PEFA, AFROSAI-E) has been used to qualify and validate findings on effectiveness in the achievement of goals (1, 5, 9).
2. Several evaluations **construct tables** where they list their respective findings from interviews and data analysis as regards the attainment of outputs and outcomes. Often, those findings are illustrated by quotations. One evaluation uses a red-yellow-green colour scheme to visualize achievements (1).
3. In the high-quality evaluations, in the absence of pre-defined indicators, or the lack or poor quality of baseline data, the effort to overcome these deficiencies and **derive and construct measurable indicators** to assess achievements is noticeable (5, 14,16). In two of those cases, indicators have been obtained through examining previous capacity building efforts and taking the indicators and achievements found there (14, 16) as a baseline. The other evaluation, where baseline data is available, but is of a low quality, notes painstakingly all the deficiencies observed, and seeks to qualify the emerging findings by using secondary data sources (PEFA scores) to provide more evidence (5).

4. An important methodological conclusion related to effectiveness is that the **assessment of external factors**, especially at the level of contribution towards outcome achievements, should be paid ample attention to. Also, findings under this criterion **should feed into analysis of other evaluation criteria**: *“In order to deliver a holistic judgment on the effectiveness questions, sustainability issues had to be taken into account”* (5).

5.5 Impact

A true impact evaluation requires the establishment of a counterfactual, i.e. all other things being equal, what would have happened in the absence of the specific support provided. The comparison between the counterfactual situation and the observed reality allows for the establishment of definitive causality – attributing observed changes in the governance and PFM attainment of a country, while removing confounding factors beyond the scope of reach of the supported SAI.

1. While **it can be assumed that a rigorous impact evaluation, involving quantitative methods, will rarely be applied when evaluating SAI capacity building projects**, the analysis should nonetheless aim to critically reason and provide a justified and informed answer based on a triangulation of available information, even if hard evidence is not available. Still, even within the high-quality sample, the thorough examination of impacts is limited to a few.
2. Of all available studies, **only one has been carried out more than two years** upon completion of the project (15). This evaluation uses PEFA scores, indicators from related projects, internal donor assessments (budget support matrix), as well as information from the auditor reports generated upon project completion (15). The findings have been validated through interviews, and the assessment of impacts is more thorough. However, causal links are not explicitly investigated.

5.6 Sustainability

1. Closely related to the aspect of impacts, **sustainability has been very difficult to approach methodologically** in all cases when the evaluation has been carried out only recently upon project completion. An exception is the group of evaluations focusing on three different project phases which built on each other, and included a conclusion on whether or not expectations and findings from previous rounds were confirmed. This approach provided solid evidence, especially as regards examination of sustainability (10, 11).
2. In the majority of high-quality evaluations, **sustainability is approached rather through recommendations** on how to ensure lasting outcomes, rather than as a backward-looking issue analysing whether sustainability has been achieved (5, 9, 14, 16).

6. Step 4: Conclusions and recommendations

Despite their different objectives, scope and quality, the findings gathered in this synthesis of existing evaluations of SAI capacity development initiatives have yielded a number of important implications. The evidence shows that the results of this synthesis are consistent with similar reviews in other areas of international development. These implications need to be critically considered by the INTOSAI and Donor communities when designing, implementing and evaluating capacity development initiatives in the future. Therefore, a guidance for better evaluations of SAI capacity development projects will only add value if it is able to capture the characteristics unique to the provision of capacity development support for SAIs. It should address project design, implementation and evaluation in the specific context of support to SAIs.

6.1 Design and implementation of future SAI capacity development initiatives

1. *Technical relevance of the evaluated SAI CD projects is usually ensured and is considerate of the strategic needs and priorities stated by the SAI. However, in order for CD efforts to achieve change beyond the technical level, it is essential that the project design facilitates ownership of the beneficiary SAI through the incorporation of specific activities and measures:*
 - a. Ensure SAI leadership participates in the planning and elaboration of key project activities and deliverables;
 - b. Let SAI staff be responsible for the day-to-day management of the project, as far as its current capacity and capability allow;
 - c. Ensure that the project design places the beneficiary SAI on a level-playing field with those providing support and treats it as an equal partner.
2. *Lack of alignment in the initiative's design and objectives to the broader PFM agenda, and insufficient coordination with key external stakeholders, can minimize project results:*
 - a. Ensure that stated high-level goals of the project refer explicitly to broader PFM objectives as formulated in strategic development plans;
 - b. Seek ways to promote engagement and participation of SAI leadership in related reform activities in areas such as accounting, results-oriented budgeting and FMIS;
 - c. Engage external actors from the SAI's immediate environment (such as Parliament, media, and civil society) in the design of the project, and target them through dedicated activities and resources.
3. *Many SAI CD projects suffer from the poor definition of outputs and outcomes and related indicators. Progress measurement is additionally hampered by the lack of baseline data. While this is per se a methodological issue that impacts on evaluability, the implications of poor tracking of results are also relevant for the flexibility and effectiveness of project implementation:*
 - a. Critically assess whether stated objectives and goals are realistic and respect common definition guidelines;
 - b. Define suitable indicators and associated data collection systems, at both the output and outcome levels collect baseline data and set future milestones and targets at the onset of the project in order to measure progress;

- c. Consider using available performance measurement frameworks already in use at the SAI, or alternatively developed at the regional or global level¹⁶, both for informing the results framework, and for gathering baseline data;
 - d. Ensure flexibility in the project design and duration in order to adapt to findings and challenges revealed by the tracking of achievement of project results.
4. *Efficiency in project implementation is influenced by the project design and approach; by donor behaviour, and by the SAI capacity level:*
- a. Consider the suitability of alternative delivery methods, such as long-term vs. short-term advisors; on-the-job vs. classroom training; twinning vs. consultancy support, in order to choose the optimal mix of services for efficient and effective delivery;
 - b. Consider explicitly key cost drivers and assess related risks and sustainability issues;
 - c. Ensure that there is a dedicated person in charge of project steering and management, who has both technical understanding as well as a sense for the local context;
 - d. In cases of multi-donor projects, clear up any issues related to management, procurement and contracting upfront;
 - e. Align the project implementation schedule and timeline to SAI's usual work cycle;
 - f. Carefully assess and adjust the speed and the focus of project implementation to the SAI's absorption capacity.
5. *Global and regional SAI capacity development initiatives are not immune to the challenges seen in bilateral support projects, but several specific issues pertain to their proper design and implementation:*
- a. Ensure a strong level of support, coherence and buy-in from all stakeholders supporting the program, in order to establish the required linkages to the level of individual SAIs, and to make the initiative financially sustainable;
 - b. Pay attention to the definition of higher-level goals, where the importance of external factors is very high, and install a proper monitoring and evaluation framework, paired with adequate feedback and adjustment mechanisms;
 - c. Consider and target support to cater to the needs of weaker SAIs, and also consider cost implications of offered support (e.g. participation in regional trainings) for those SAIs.
6. *Three key sets of factors crucially influence the effectiveness (at the output and outcome level) and impact of SAI capacity development initiatives. Firstly, factors related to project design; secondly factors in the domain of the beneficiary SAI, and thirdly external factors from the broader environment. While those are common across all three aspects of performance of SAI CD projects, their importance varies:*
- a. In order to ensure effectiveness in terms of achieving specific project outputs, ensure critical project design and implementation features, such as:
 - Identification of "reform champions" and targeted measures to promote ownership;
 - Timeliness of appointment, suitability and continuity of selected advisory and management personnel;
 - Timely transfer of funds and smooth procurement procedures;

¹⁶ Such as the SAI Performance Measurement Framework (SAI PMF), developed by INTOSAI and currently under going piloting, or the Institutional Capacity Building Framework (ICBF) in use within the AFROSAI-E sub-region.

- Measures to identify needs and accommodate feedback from the beneficiary SAI and the related PFM environment.
- b. In order to ensure the attainment of higher-level outcome goals, focus not only on project design features, but also on less technical / tangible measures to influence behaviour of the beneficiary SAI :
 - Specific support to consider and promote effective leadership structures;
 - Explicit adoption of a change management approach that focuses on institutional and staff culture, integrity and motivation.
 - c. In order to secure also contribution towards the attainment of impacts, a SAI CD initiative should also consider and reflect on the interplay of external factors, most notably:
 - The political and legal environment, which define to a large extent the degree of a SAI's independence, autonomy and weight as an anchor of accountability;
 - The interdependencies with progress and challenges from related PFM areas such as accounting, internal audit and reporting;
 - The role of the legislative, media and civil society.

7. While actual sustainability of project results has hardly been assessed by existing evaluations given the insufficient lapse of time between project completion and the evaluation exercise, several factors are at the heart of securing long-lasting results and improvement:

- a. Choose an optimal project duration that allows for achievement of results, but does not turn into permanent capacity supplementation;
- b. Install explicit mechanisms to ensure timely and effective transfer of knowledge between external technical advisors and SAI staff;
- c. Seek for ways to enable follow-up of project results through a dedicated exit strategy.

6.2 Design and implementation of evaluations of SAI capacity development projects

8. Evaluations should be explicitly foreseen and supported in the design of the SAI capacity building projects:

- a. Ensure that the project planning foresees an evaluation at an appropriate time around or after completion and backs this up by including properly defined and measurable goals and related indicators and milestones;
- b. Carry out a baseline assessment to allow comparisons at different stages of project implementation;
- c. Determine the main purpose of the evaluation (accountability vs, learning for improvement) and specify the timing of the evaluation accordingly;
- d. Draw upon specialized technical and evaluation knowledge to produce a high-quality ToR to guide the evaluation.

9. A mix of evaluation methods brings about the most solid results through validation and triangulation of findings:

- a. Make sure that evaluation questions are clearly formulated and accompanied by suitable judgment criteria and measurable indicators;
- b. Apply a Theory of Change approach in order to qualify the assessment of the project's Results Framework and to bring additional nuances and depth to the evaluation in the other evaluation

domains. To add value the approach should be adapted to the context of SAIs to ensure better control of relevant factors when identifying causal chains from input to output.

- c. Support the findings from individual interviews and meetings through organizing focus groups and eventually carrying out a survey (for initiatives with a high number of involved stakeholders);
- d. If data availability and quality allow it, consider the application of light quantitative approaches (correlations, regressions), to assess causal effects and attribution issues.

10. *Secondary data sources (PEFA, OBI, AFROSAI-E scores) are important for the evaluation of effectiveness and impact of SAI CD projects, but they cannot replace primary sources:*

- a. Collect and assess in-depth internal project data, such as program design, implementation and monitoring documents, and financial data;
- b. Supplement the data by additional evidence from the SAI beneficiary domain, such as audit coverage, progress in indicators of the Strategic Plan, etc.;
- c. Qualify the information by dedicated interviews with SAI staff both at the leadership and the technical level.

11. *The implementation of the evaluation requires the support and cooperation of stakeholders from the beneficiary SAI:*

- a. Inform stakeholders in a timely manner ahead of planned evaluations, and clarify data needs;
- b. Ensure that the beneficiary SAI approaches the evaluators and their questions with a sufficient degree of openness, by making clear to what extent evaluation results are determining follow-up support.

Annex 1 Terms of Reference

Term of Reference: Synthesis of Evaluations of SAI Capacity Development Programs

30 June 2014

Purpose: Contribute to improved SAI performance through improving the support provided to SAIs.

Objective: Conduct a synthesis study of existing evaluations of SAI capacity development programs, to:

1. Identify common lessons learned from existing evaluations that can be applied to the design and implementation of future SAI capacity development projects¹⁷, through dissemination across the INTOSAI and Donor communities.
2. Identify opportunities for increasing the use and improving the design and implementation of evaluations of SAI capacity development projects, to strengthen future lesson learning.

Methodology and timetable: This activity is included on the INTOSAI-Donor Cooperation work plan for 2014 (activity 7.3, priority medium). A draft report is expected to be circulated to the Steering Committee around 1st September, for discussion at the Steering Committee meeting on 16th September. The INTOSAI-Donor Secretariat issued a call to members of the Steering Committee to share existing evaluation reports to contribute to this study on 10th February (annex 1). To date, the Secretariat has received 22 evaluation reports¹⁸ from a small number of Steering Committee members, as well as 34 'Results Memoranda' relating to World Bank projects. All could be relevant to objective 1, while the 22 evaluation reports could be relevant to objective 2. However, relevance of individual reports will depend on their quality.

Background to the INTOSAI-Donor Cooperation's ongoing work on Evaluations of SAI Capacity Development Projects is included in annex 2 (referenced under 'related activities' below). This notes different forms of SAI capacity development, as well as some observations on evaluation approaches.

Suggested steps for this assignment are provided below. The methodology will be agreed between the consultant and IDI project manager.

- a) Initial review of background documentation (e.g. international evaluation principles and approaches, principles for effective SAI capacity development, example results frameworks for SAI capacity development projects) and collected evaluation reports (to be shared by IDI through drop-box)
- b) Design of initial synthesis framework to address the two objectives submitted to IDI project manager (18 July)
- c) Agreement on synthesis framework with IDI project manager (22 July)
- d) Application of synthesis framework to an appropriate selection of the collected evaluation reports
- e) Draft synthesis report including conclusions and recommendations relating to the two objectives submitted to the IDI project manager (21 August)

¹⁷ Country level initiatives, as well as regional and global initiatives

¹⁸ One of these is itself a World Bank synthesis of lessons learned from its projects in South Asia.

Related Activities:

The INTOSAI-Donor Cooperation work plan 2014 includes an activity to develop guidance on better evaluations of SAI capacity development projects. Findings from this project (activity 2) will be a direct input into the work to develop guidance on better evaluations. Draft terms of reference for the work to develop guidance on better evaluations are attached (annex 2). Depending on staffing resources at the INTOSAI-Donor Secretariat in late 2014, this work may be conducted in-house or may be outsourced. The consultant selected for this assignment would not be precluded from possible selection for the work to develop guidance on better evaluations.

Project Management: the IDI project manager shall be Martin Aldcroft (martin.aldcroft@idi.no tel: +47 21 54 08 31)

Intellectual Property Rights: the intellectual property developed as part of this assignment shall remain with the consultant. The consultant shall grant IDI a permanent and irrevocable license to use, share and publish the materials as it sees fit, including to make the materials publicly available as a global public good.

Inputs: Up to 18 days technical consultancy input is expected for delivery of these ToRs. The work is expected to be desk based. Travel requirements, if any, will be agreed between the consultant and IDI project manager.

Selection of consultants: a singleton consultant with skills and experience in leading evaluations using the OECD-DAC evaluation criteria, as well as in working with Supreme Audit Institutions, will be selected from IDI's current Capacity Development Framework Agreement.

Costs: daily fee rates will be as established under the framework agreement. Total costs will not exceed 100 000 NOK.

Payment:

Payment will be based on actual inputs and will be paid upon completion of the work. Payment will be made against an invoice supported by a time record showing the number of days input (based on 7,5 hour working days).

Annexes.

Annex 1. Letter to INTOSAI-Donor Steering Committee, 10 Feb 2014

Annex 2. ToRs – guidance on better evaluations of SAI capacity development projects

Annex 2 Analysis of OECD DAC criteria in the context of SAI CD projects

The OECD-DAC criteria and generic evaluation questions are presented in the following table. In this Annex, we briefly analyse these generic questions to identify the aspects that are necessary to include in an evaluation of a SAI CD project.

Area	Generic Questions	
Relevance	i	To what extent are the objectives of the programme still valid?
	ii	Are the activities and outputs of the programme consistent with the overall goal and the attainment of its objectives?
	iii	Are the activities and outputs of the programme consistent with the intended impacts and effects?
Efficiency	i	Were activities cost-efficient?
	ii	Were objectives achieved on time?
	iii	Was the programme or project implemented in the most efficient way compared to alternatives?
Effectiveness	i	To what extent were the objectives achieved / are likely to be achieved?
	ii	What were the major factors influencing the achievement or non-achievement of the objectives?
Impact	i	What has happened as a result of the programme or project?
	ii	What real difference has the activity made to the beneficiaries?
	iii	How many people have been affected?
Sustainability	i	To what extent did the benefits of a programme or project continue after donor funding ceased?
	ii	What were the major factors which influenced the achievement or non-achievement of sustainability of the programme or project?

1. Relevance

The OECD DAC framework includes three broad aspects under the relevance criterion.

i. To what extent are the objectives of the programme still valid?

The examination of relevance should consider not only the context and the conditions that motivated the project design at the onset, but also critically question the project aims and design from hindsight, in terms of whether relevance can still be concluded given changed circumstances throughout implementation. This aspect is particularly relevant for regional and global capacity building initiatives, which are implemented over a longer timeframe, and where the existence of adequate feedback and adjustment mechanisms is crucial to ensure relevance.

ii. Are the activities and outputs of the programme consistent with the overall goal and the attainment of its objectives?

In the context of SAI CD projects, this question should focus on issues of alignment and consistency with the wider good governance context in the country i.e. whether the support to a developing country's SAI was suitable and appropriate considering the global aid effectiveness agenda, the country's Public Finance Management (PFM) context; and the development and strategic objectives and needs of both the beneficiary and the donors¹⁹. For example, to what extent was the project design aligned with the SAI and PFM reform strategy in the country (if any) and was the project coordinated with other donors active in the PFM domain. Another important aspect to examine here

¹⁹ See INTOSAI-Donor MoU Para 15; OECD (2011), p.34; INTOSAI (2007), p. 21.

is the extent to which the programme design and approach put an emphasis on promoting ownership and is providing support for SAI-led actions.

iii. Are the activities and outputs of the programme consistent with the intended impacts and effects?

In the context of SAI CD projects, it should be evaluated whether the specific technical design of the project was suitable to enhance the SAI's capacities. This centres especially on the assessment of the project's Results Framework and the causal relationships between inputs, outputs, and outcomes. INTOSAI provides an example broad Results Framework, which can be applied both at the country and at the regional/ global level²⁰.

2. Efficiency

The efficiency criterion is aimed at assessing the quality of the delivery of the capacity building in terms of objectives achieved, compared to the resources (financial, human) invested in the programme. Often, the efficiency dimension is also assessed under the heading "value for money".

i. Were activities cost-efficient?

This question covers a range of issues. A first aspect refers to the contractual and management procedures applied for the project. This can include the assessment of procurement rules and procedures as well as overall management arrangements that contribute to cost containment. These aspects gain importance in the context of regional and global capacity development initiatives, which operate on smaller budgets and where the pressure for efficiency and cost optimization is thus higher.

A second issue that needs to be considered under cost-efficiency is the analysis of the main cost drivers of the project. Typical cost drivers for SAIs are usually long-term advisory support, training programmes, study tours and IT infrastructure. In the case of global and regional programs, the delivery method is usually peer learning, and the cost drivers are mainly of logistical nature – flights, hotels, per diems, length of the event, and amount of preparatory and follow-up activities. For each of these cost drivers, comparative standards can be identified.

ii. Were objectives achieved on time?

Timing and sequencing are also crucial aspects of efficiency. Anything which requires consultation with or approval by external parties is likely to require the most time – changes to legislation, large-scale procurements etc. If not planned in advance and executed on time (including having a mitigation strategy to address the risks), such capacity building efforts may result in delays in delivery of the project outputs and potentially costs overruns within the duration of the project.

Furthermore, sequencing needs to be paid ample attention. Capacity development support should look into supporting, and not interfering with the regular audit cycle of the SAI²¹. Also, certain changes, such as introduction of financial audit, will critically depend on the establishment of related systems and practices beyond the immediate influence of the SAI, and thus should be coordinated accordingly.

²⁰ Available at <http://www.idi.no/artikkel.aspx?MId1=98&AId=628>.

²¹ INTOSAI Capacity Building Committee, (2007), Building Capacity in Supreme Audit Institutions: A guide, p. 21.

iii. Was the programme or project implemented in the most efficient way compared to alternatives?

A third question aims to critically assess whether alternative delivery methods would have yielded similar results. This may involve establishing whether other type of capacity support- such as ad-hoc provision of advice, adaptation of already existing audit manuals (instead of development of new ones), a different size of training groups and selection of training participants, joint trainings, or procurement of less advanced software, would have been more appropriate for supporting a SAI from the hindsight. It could also involve an assessment of the aid delivery method such as peer support (support from one SAI to another SAI) as opposed to implementation by private sector consultancies.

3. Effectiveness

The effectiveness criterion examines the extent, to which a capacity development initiative has been successful in achieving its planned objectives. This assessment should consider the objectives at two levels:

- i. Did the activities result in the promised outputs?
- ii. Did the outputs result in the pursued outcomes?

The OECD DAC framework includes two broad questions under the effectiveness criterion.

i. To what extent were the objectives achieved?

In the context of SAI support, various constellations exist in terms of the formulation and gradation of objectives. The Indicative Example of a Results Framework for SAI Capacity Development published by IDI distinguishes outputs, intermediate and high-level outcomes. The World Bank (2014) distinguished between SAI results at the project level, which can be directly attributed to the activities within the support project; and SAI performance results which refer to noticeable improvements in the operations of a SAI. Examples of different levels and types of outputs and outcomes of SAI support projects are provided in Table 2-3:

Table 2-2: Examples of SAI-specific outputs and outcomes

Outputs/ Initial Outcomes	Intermediate Outcomes	High-level outcomes
<ul style="list-style-type: none"> • Improved legislation to support SAI independence 	<ul style="list-style-type: none"> • Improved quality (formulation, timeliness) of audit reports 	<ul style="list-style-type: none"> • Overall operational and managerial performance of SAI improved
<ul style="list-style-type: none"> • SAI Strategic Plan developed 	<ul style="list-style-type: none"> • Better management of stakeholder relationships (Parliament, media, citizens) 	<ul style="list-style-type: none"> • Better audit results (coverage, consistency)
<ul style="list-style-type: none"> • Introduction of performance audit 	<ul style="list-style-type: none"> • Enhancement of SAI leadership 	<ul style="list-style-type: none"> • Take up of audit findings by Parliament and media
<ul style="list-style-type: none"> • Adoption or revision of audit standards, norms and related manuals 	<ul style="list-style-type: none"> • Improved timeliness of audit reports 	<ul style="list-style-type: none"> • Improved implementation of audit recommendations
<ul style="list-style-type: none"> • Improved qualifications of SAI staff 		
<ul style="list-style-type: none"> • Adoption of an IT strategy 		

ii. What were the major factors influencing the achievement or non-achievement of the objectives?

The list of potential factors influencing the achievement or non-achievement of the objectives is not limited to a fixed set of factors. The following categorization may support evaluation of CD projects in SAIs.

Factors on the side of the implementing agency, for example:

- Quality of the project team;
- Timeliness of the support;
- Coordination with other donors.

Factors on the side of the supported SAI:

- Ownership of the initiative by the SAI leadership;
- Resources allocated to the project by the SAI.

External factors, for example:

- Proper functioning of the Parliament;
- Budgetary constraints;
- Labour market / job turnover of qualified auditors.

4. Impact

The OECD DAC distinguishes three sub questions:

- What has happened as a result of the programme or project?*
- What real difference has the activity made to the beneficiaries?*
- How many people have been affected?*

Each of these questions focus on the attainment of desired higher-level policy and governance goals, which are considered to be critically influenced by the performance of a SAI. The INTOSAI-Donor Cooperation Results Framework formulates a similar set of possible impacts of SAI capacity building:

- Aggregate fiscal discipline;
- Allocative efficiency;
- Effective service delivery ;
- Governance and accountability.

Another set of possible impacts are derived from the ISSAI 12: The Value and Benefits of Supreme

- Audit Institutions – making a difference to the lives of citizens:
- Strengthening the accountability, integrity and transparency of government and public entities;
- Demonstrating ongoing relevance to citizens and other stakeholders;
- Being model organisations through leading by example.

An analysis of the impacts of a SAI support project inevitably has to account for the issue of attribution. Aspects such as accountability and quality of PFM ultimately depend on many more factors besides a functioning SAI. Related capacity development projects, improvements in other parts of the PFM system, as well political economy (behavioural) issues also play a role for the impacts that a SAI can achieve.

It must be noted that the impact of a project can only be assessed some time after project closure.

5. Sustainability

The final OECD-DAC criteria aims to capture the extent to which achievements of a project will remain stable, and will be used as a basis for further, endogenous improvement, once the assistance provided through the project has ceased. The OECD DAC distinguishes two sub questions:

i. To what extent did the benefits of a programme or project continue after external support ceased?

In the realm of SAIs, the aspect of sustainability should be considered from several perspectives.

Firstly, the sustainability of direct outputs of the CD initiative should be examined. For example, whether new audit norms and related manuals are adhered to by the SAI staff and are likely to be adhered to in the future.

The second level of sustainability concerns the sustainability of outcomes. At this level, the influence of external factors is higher, and should also be accounted for when assessing the likelihood that observed changes will be sustained.

ii. What were the major factors which influenced the achievement or non-achievement of sustainability of the programme or project?

The list of potential factors influencing the achievement or non-achievement of the objectives is not limited to a fixed set of factors. In the same way as the analysis of non-achievement of objectives (effectiveness), the following categorization may support evaluation of sustainability of CD projects in SAIs:

Factors on the side of the implementing agency, for example:

- Quality of the project team;
- Timeliness of the support;
- Coordination with other donors.

Factors on the side of the supported SAI:

- Ownership of the initiative by the SAI leadership;
- Resources allocated to the project by the SAI.

External factors, for example:

- Proper functioning of the Parliament;
- Budgetary constraints;
- Labour market / job turnover of qualified auditors.

Finally, an evaluation should look into the extent to which the project design and implementation encouraged the SAI to secure additional national funding to preserve achievements. Capacity building achievements are often short-lived when there is no consideration of follow-up support to secure the achieved reform momentum. For instance, when introducing a new IT system to support SAI's work, sufficient resources should be ensured for maintaining the software.

Annex 3 Set of Available Evaluations

Nr	Project title	Country/ region	Donor / Provider of Support	Evaluated Period	Year of completion of the evaluation
1	Evaluation of the INTOSAI Development Initiative (IDI)	Global	IDI, from core funds*	2007-2012	2013
2	Evaluation of the ARABOSAI Long Term Training Programme, Phase 2	Regional (Middle East)	IDI, from core funds*	2002-2003	2006
3	Evaluation of the ASOSAI Environmental Auditing Programme	Regional (Asia)	IDI, from core funds*	2002-2003	2006
4	Evaluation of the IDI/OLACEFS E-learning pilot in Performance Auditing	Regional (Latin America)	IDI, from core funds*	2005	2006
5	Evaluation of the cooperation between the National Audit office in Malawi and the Auditor General of Norway	Malawi	OAGN (Norway)	2007-2012	2013
6	Evaluation of the Cooperation Project between the Office of the Auditor General of Zambia and the Office of the Auditor General of Norway	Zambia	OAGN (Norway)	2008-2012	2013
7	Evaluation of the African Organisation of Supreme Audit Institutions in English-speaking Africa (AFROSAI-E)	Regional (Africa)	OAGN (Norway)	2010-2013	2014
8	Review of the Pacific Association of Supreme Audit Institutions (PASAI)	Regional (Pacific)	PASAI*	2011-2012	2013
9	Independent Review of the Pacific Regional Audit Initiative	Regional (Pacific)	PASAI*	2008–2012	2013
10	Evaluation of phase 2 of the SNAO institutional capacity building project with the three audit institutions in Bosnia and Herzegovina	Bosnia and Herzegovina	SNAO (Sweden)	2002-2005	2005
11	Evaluation of the third Phase of the Institutional Cooperation project between the Three National Audit Offices of Bosnia and Herzegovina and the Swedish National Audit Office	Bosnia and Herzegovina	SNAO (Sweden)	2007-2009	2010
12	Evaluation report on the first phase of the Institutional Development Cooperation between the Swedish National Audit Office and the State Audit Office of Georgia	Georgia	SNAO (Sweden)	2010-2012	2012

Nr	Project title	Country/ region	Donor / Provider of Support	Evaluated Period	Year of completion of the evaluation
13	Evaluation of the Institutional Development Cooperation project with Inspectorate-General of Finance	Mozambique	SNAO (Sweden)	2000-2005	2006
14	Evaluation of the Institutional Development Cooperation project between the Office of the Auditor General of Rwanda, the Netherlands Court of Audit, and the Swedish National Audit Office	Rwanda	SNAO (Sweden), NCA (Netherlands), done by MDF	2007-2010	2010
15	Evaluation of the first phase of the SNAO/Sida institutional capacity building project with the National Audit Office of Tanzania - NAODP	Tanzania	SNAO, SIDA	2004-2008	2014
16	Evaluation of the institutional cooperation project between the Office of Auditor General Botswana and the Swedish National Audit Office	Botswana	SNAO (Sweden)	2007-2009	2010
17	Namibia – Sweden Development Cooperation in the area of Public Administration 1990-2006; Description, Analysis and Lessons Learned	Namibia	SIDA	1990-2006	2008
18	Evaluation of the Strengthening Governance and Accountability in Pacific Island Countries (SGAP) Project	Regional (Pacific)	ADB	2008-2011	2013
19	Evaluation of the Pro-Audit Project in the Administrative Tribunal in Mozambique	Mozambique	SNAO, SIDA	1998-2005	2006
20	Summary findings from World Bank “Results Memoranda”	Various / worldwide	World Bank	Various	Various

* IDI, PASAI and AFROSAI-E are all not for profit organizations established to support developing country SAIs in their respective regions, using funds received for this purpose from various donors

The INTOSAI-Donor Cooperation was established in October 2009, when INTOSAI and several donors signed a milestone Memorandum of Understanding, to augment and strengthen support to the SAI community. The MoU recognizes the potential value of Supreme Audit Institutions (SAIs) in strengthening governance, accountability and poverty reduction.

The MoU brings together all the SAIs and the Donor Community in a common approach that provides a strategic focus for donors and the SAI Community in strengthening SAI capacity in developing countries and a variety of mechanisms for facilitating donor funding and support in line with donor mandates, priorities and requirements. Donor support will be provided through a hierarchy of activities, principally at the country, and then at the INTOSAI regional and INTOSAI global levels.

The Steering Committee appointed the IDI as Secretariat for the Cooperation, recognizing the importance of INTOSAI ownership as well as IDI's broad experience from SAI capacity building and wide network within INTOSAI.

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