



# The Strategic Development Accelerator Project

## Annual Report for 2023

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## List of Abbreviations

AFROSAI-E	African Organisation of English-Speaking Supreme Audit Institutions
CAM	Compliance Audit Methodology
CREFIAF	Regional Council of Training for Supreme Audit Institutions of Sub-Saharan Francophone Africa
FAM	Financial Audit Methodology
GDI	Gender Diversity and Inclusion
GOTG	Government of the Gambia
IDI	INTOSAI Development Initiative
INTOSAI	International Organisation of Supreme Audit Institutions
ISSAIs	International Standards of Supreme Audit Institutions
NAO	National Audit Office
PAP-APP	Accelerated Peer Support Partnership
PESA	Professional Education for SAI Auditors
PFM	Public Finance Management
PMT	Project Management Team

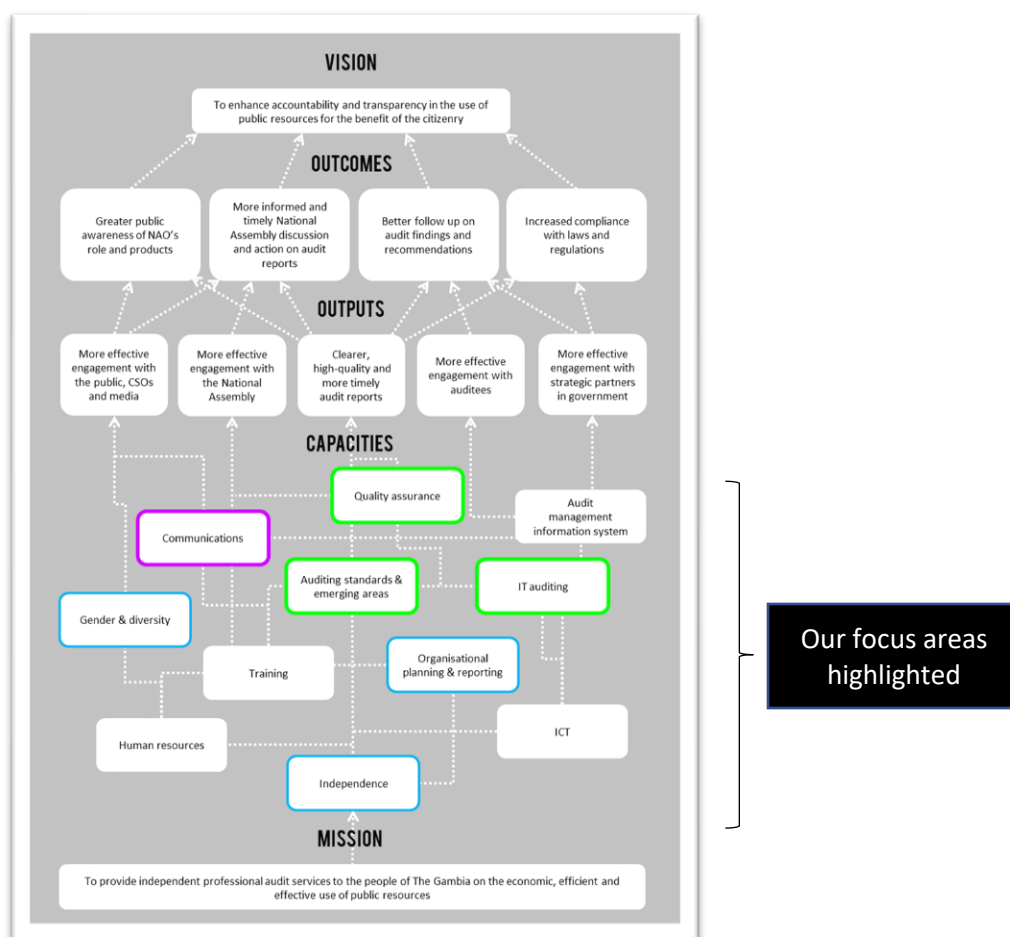
## 1.0 Background

Since The Gambia's political transition in 2017, the government has initiated a wide range of PFM reforms, committed to improvements in service delivery, and rolled back restrictions on the free press and civil society. Meanwhile, the National Audit Office (NAO) has made great strides to strengthen strategic management and clear the audit backlog. Further support is however still required to increase NAO's impact.

The NAO Strategic Development Accelerator project is a partnership of the NAO, INTOSAI Development Initiative, African Organisation of English-Speaking Supreme Audit Institutions, five peer SAIs, and three international non-governmental organizations. Its purpose is to support the NAO in delivering its strategic priorities. In doing so, we aim to build up not just the NAO, but also the constellation of actors needed to ensure audits lead to meaningful change for citizens.<sup>1</sup>

The project is doing this by bringing together a team of NAO staff, peers, and other advisors to tackle the office's biggest challenges—from improving key internal procedures through to delivering high-quality and citizen-friendly versions of audit reports. Everything we do is led by NAO and grounded in the office's own plans and systems. We are also experimenting with an agile approach, with a strong emphasis on empowerment, experimentation, feedback, and iteration.

### NAO Strategic framework



<sup>1</sup> This is based on INTOSAI-P-12 Value and Benefits of SAIs - making a difference to the lives of citizens, available here: <https://www.issai.org/pronouncements/intosai-p-12-the-value-and-benefits-of-supreme-audit-institutions-making-a-difference-to-the-lives-of-citizens/>.

The project is part of the Accelerated Peer Support Partnership (PAP-APP) programme, which was established by IDI, AFROSAI-E and CREFIAF (Regional Council of Training for Supreme Audit Institutions of Sub-Saharan Francophone Africa) to support nine SAIs (French and English-speaking) in mobilising peer support to develop capacity based on the SAIs' strategic priorities.

## 2.0 Desired results

Our theory of change is grounded in the NAO's Strategic Development Plan 2020-2024. We will measure our progress primarily by the NAO's ability to deliver its strategic outputs: Clearer, high-quality, and more timely audit reports and more effective engagement with key stakeholders.

Our desired outcomes are based on the capacities that NAO wants to build over the next four years, broken up into three core Working Groups:



## 3.0 Highlights from 2023

The project delivered several results in 2023 including supporting the development of a materiality policy to guide the application of materiality thresholds for both financial and compliance audits. Through support to financial and compliance audits, there has been an improved understanding of International Standards of Supreme Audit Institutions (ISSAIs) and their application throughout the audit process. The Ministries and Departments unit was able to deliver the 2020 GOTG (Government of the Gambia) consolidated financial audit report and hence further reduce the audit backlog.

With peer support, an overall annual audit plan was developed and approved, which will guide and inform the SAI's audit priorities for 2024.

The NAO's internal governance systems were strengthened with the development of an annual operational plan for 2024 and an Excel-based management information system and monitoring tool in collaboration with IDI and AFROSAI-E.

Stakeholder engagement remained a priority for NAO with fruitful stakeholder engagement workshops held with auditees, the National Assembly, and the media. Citizen engagement was also strengthened with radio talk shows in local languages and the continued development of summarised audit reports.

## 4.0 Status of results

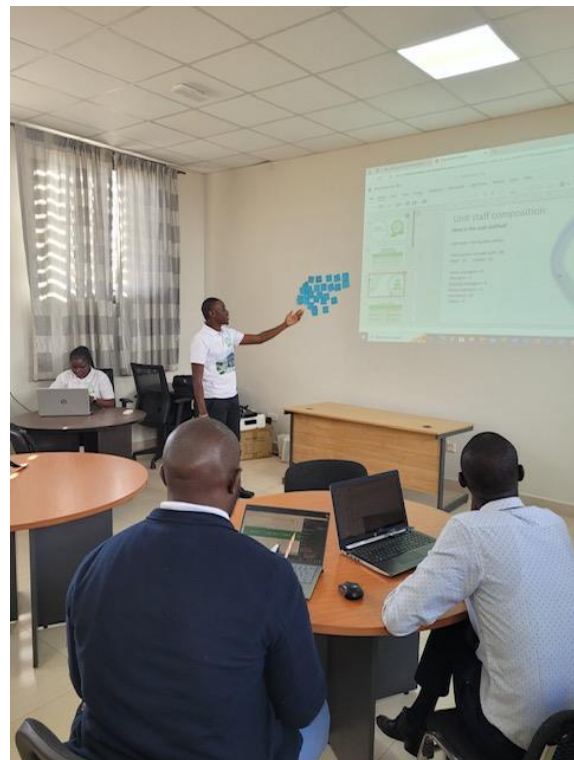
### 4.1 Foundations

Support to the Foundations focus area is centered around annual operational planning and monitoring, the NAO Act amendment, and Gender Diversity and Inclusion (GDI).

The peer team consists of staff from IDI and AFROSAI-E whereas implementation within the SAI is led by the Foundations working group consisting of 6 staff.

#### Main results in 2023

- 2024 annual operational plan developed and approved by the Auditor General.
- Development of an Excel-based management information system and performance monitoring tool.
- Gender Diversity and Inclusion study completed, and final report delivered.
- Establishment of a Google workspace to support collaboration on key office documents.



*Pictures 1 and 2: NAO staff presenting their unit plans during the operational planning week in November 2023*

The detailed planned project deliverables, progress and challenges under the Foundations focus area are shown in Table 1 below:

Sub focus area	Planned project deliverables for 2023	Progress by 2023	Challenges
<b>Organisational planning and reporting systems</b>	<ul style="list-style-type: none"> <li>• Support to development of an annual operational plan for 2024</li> <li>• Support to quarterly monitoring and reporting on the 2023 operational plan</li> </ul>	<ul style="list-style-type: none"> <li>• 2024 operational plan developed and approved with IDI and AFROSAI-E peer support.</li> <li>• Operational planning and monitoring developed</li> <li>• Google shared workspace operational</li> </ul>	<ul style="list-style-type: none"> <li>• Inadequate monitoring of the 2023 operational plan.</li> </ul>
<b>Independence in law and practice</b>	<ul style="list-style-type: none"> <li>• Support and advice to the ongoing NAO Act amendment</li> </ul>	<ul style="list-style-type: none"> <li>• Technical advice provided on sections of the draft NAO Act.</li> </ul>	<ul style="list-style-type: none"> <li>• Draft was submitted to cabinet but returned to the NAO for further adjustment</li> </ul>
<b>Gender Diversity and Inclusion</b>	<ul style="list-style-type: none"> <li>• Completion of the GDI study</li> </ul>	<ul style="list-style-type: none"> <li>• Final report delivered by the consultant</li> </ul>	<ul style="list-style-type: none"> <li>• Overall process was delayed</li> </ul>

## 4.2 Audits

Support to the Audits focus area is centered around improving overall ISSAI compliance through general training and on-the-job support to financial and compliance audits.

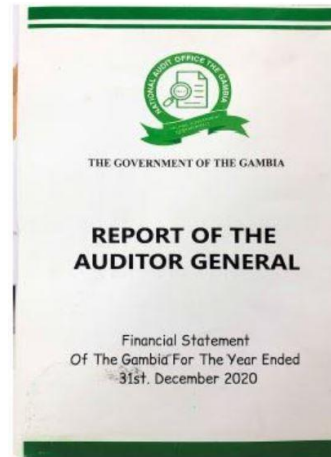
The peer team consists of staff from SAI Latvia, SAI UK and IDI whereas implementation within the NAO is led by the Audits working group that has representatives from all audit units and meets monthly to discuss plans and review progress.

Main results in 2023:

- A materiality policy was developed and approved by the Auditor General.
- An overall annual audit plan for 2024 was developed and approved by the Auditor General.
- The GOTG consolidated audit report for 2020 was submitted to the National Assembly.
- The Audits working group was reconstituted with members from all units and met monthly.
- 2 standalone compliance audits in the Ministries and Departments unit were commenced.



Picture 3: NAO materiality policy workshop August 2023



Picture 4: GOTG 2020 final report

The detailed planned project deliverables, progress and challenges under the Audits focus area are shown in Table 2 below:

Sub focus area	Planned project deliverables for 2023	Progress by 2023	Challenges
<b>Financial, compliance and IT auditing skills and practices</b>	<ul style="list-style-type: none"> <li>• Introductory training on compliance audit methodology</li> <li>• Introductory training on financial audit methodology</li> <li>• ICT study visit to SAI Norway</li> </ul>	<ul style="list-style-type: none"> <li>• Advice provided to compliance audits commenced in 2023 by SAI Latvia and IDI.</li> <li>• Training on developing material for financial audit training including risk assessment by SAI UK.</li> <li>• Support to report writing and Excel skills provided by SAI UK.</li> <li>• Study visit to SAI Norway held in April 2023</li> <li>• Support to develop an overall annual audit plan for 2024.</li> </ul>	<ul style="list-style-type: none"> <li>• Few staff at a good level of understanding of compliance audit methodology.</li> <li>• SAI Norway unable to continue dedicated ICT audit support</li> <li>• Audit backlogs and lack of financial statements from ministries</li> </ul>
<b>Customised manuals</b>	<ul style="list-style-type: none"> <li>• Develop a materiality policy</li> <li>• Develop FAM and CAM manual guidance notes</li> </ul>	<ul style="list-style-type: none"> <li>• Materiality policy developed with SAI UK support and approved by the AG</li> <li>• Guidance notes prepared for some sections of the CAM manual with support from SAI Latvia</li> </ul>	<ul style="list-style-type: none"> <li>• Capacity gaps in FAM and CAM methodology.</li> </ul>



<b>Critical audit reports</b>	<ul style="list-style-type: none"> <li>Support to GOTG 2020 audits</li> </ul>	<ul style="list-style-type: none"> <li>Technical advice provided to GOTG team on key aspects of the audit including financial audit risk assessment.</li> </ul>	<ul style="list-style-type: none"> <li>Difficulties in providing online support.</li> </ul>
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### 4.3 Communications

Support to the Communications focus area is centred around increased delivery of citizen friendly products and effective stakeholder engagement.

The peer team consists of staff from SAI Kenya and SAI Sierra Leone whereas implementation within the SAI is led by the Communications working group.

Main results in 2023

- Stakeholder engagements were held with auditees, the National Assembly, civil society, the executive, development partners, and the media, which has further raised the SAI's profile.
- Video explainers developed for greater public understanding about the work of the NAO
- Radio talk shows held with citizens targeted at the communities for public sensitization about the NAO
- Development of simplified reports (GoTG 2019 and Emergency Obstetric Care Follow-up report)



Picture 5: Stakeholder engagement workshop with the National Assembly



Picture 6: NAO staff at a radio talk show program to engage with citizens

The detailed planned project deliverables, progress and challenges in the Communications focus area are shown in the Table 3 below:

Focus area	Planned project deliverables for 2023	Progress by 2023	Challenges
<b>Communication and practices</b> skills	<ul style="list-style-type: none"> <li>Peer support to overall communications strategy</li> </ul>	<ul style="list-style-type: none"> <li>Support provided by SAI Kenya</li> </ul>	NA

<b>Citizen friendly products</b>	<ul style="list-style-type: none"> <li>• Support to development of video explainers</li> <li>• Support to development of simplified reports</li> </ul>	<ul style="list-style-type: none"> <li>• Support provided for the video explainer.</li> </ul>	NA
<b>Targeted stakeholder engagement</b>	<ul style="list-style-type: none"> <li>• Technical and financial support to stakeholder engagement workshops</li> <li>• Technical and financial support to radio talk shows</li> <li>• Support to exchange trip to SAI Kenya</li> </ul>	<ul style="list-style-type: none"> <li>• Stakeholder engagements held with auditees and the media.</li> <li>• Radio talk shows held across the country.</li> <li>• Communications specialist had a peer exchange trip to SAI Kenya</li> </ul>	NA

#### 4.4 Project Management

The Project Management Team (PMT) consists of staff from the NAO and IDI and meets monthly to discuss project plans and progress.

Project management involves:

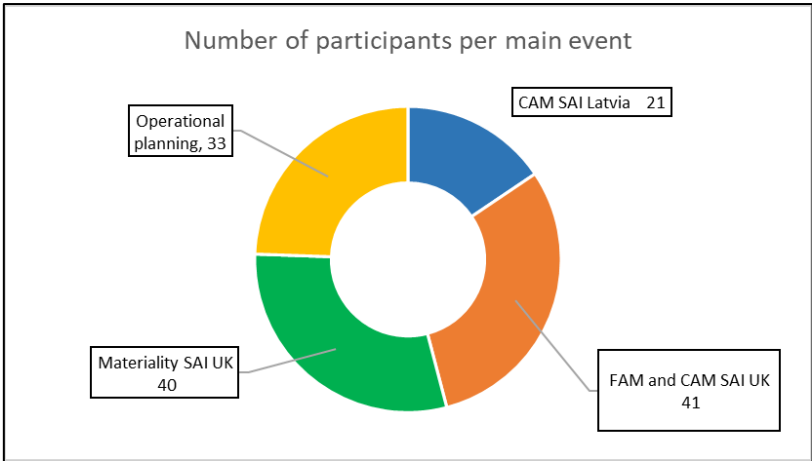
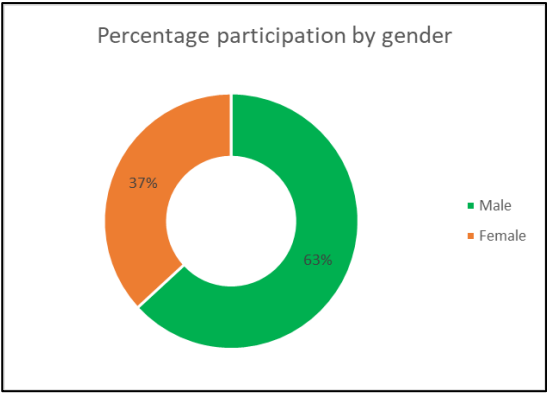
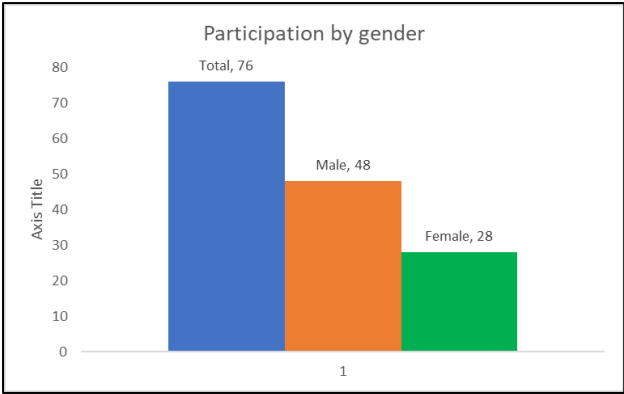
- Regular planning, monitoring and reporting of project activities.
- Establishing, informing, coordinating, building knowledge, and inspiring all peer teams, and ensure quality and interlinkages and synergies between supported areas are handled
- Manage logistical issues, such as travel and procurements
- Enhance project visibility for example through website articles
- Coordinate Steering Committee meetings.

#### Main results in 2023

- A Project Management Team (PMT) led by NAO Gambia was established in November 2023 and has since met monthly.
- NAO Gambia was enrolled in IDI's TOGETHER and SPMR programmes that support HR governance and strategic management, respectively. This will supplement the ongoing project support.
- The NAO Gambia acting project manager participated online in the PAP-APP project management workshop in Paris to enhance project management skills.
- Two Steering Committee meetings were held in 2023.
- Support to NAO staff enrolling in IDI's Professional Education for SAI Auditors (PESA) programme.

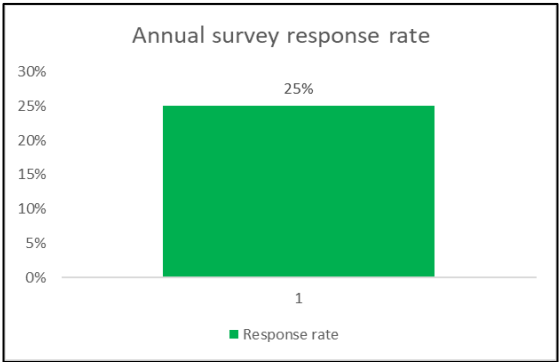
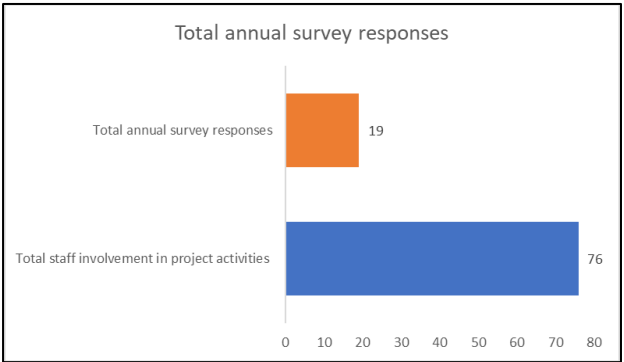
#### NAO participation in events

In 2023, 76 NAO staff participated in at least 1 project sponsored event. Of this, 37% were female, whereas 63% were male. There were also several on the job support interactions that were not related to specific events.



2023 annual project survey

19 staff completed the project survey with an overall score of 4.3 out of 5 as per the illustrations below.



Average of The peers and advisors are knowledgeable	Average of The training and advice is tailored to what can work for our SAI in our situation	Average of It is easy to interact and consult with the peers and advisors	Average of The training and advice have increased my skills in important areas	Average of The workshops are well organized (consider both online and physical events)	Average of The peers and advisors enable us in the SAI to take lead and own the processes of change	Average of I have applied the advice and knowledge shared in my daily work	Average of The project makes good use of online collaboration tools	Average of The training methods stimulate learning and interaction	Total average
4.3	4.5	4.5	4.4	4.3	4.3	4.3	4.0	4.4	4.3

#### 4.5 Deviations from 2023 project plans

In 2023, some planned outputs were not achieved due to various challenges as outlined below:

- Planned support to the delivery of 2 standalone compliance audits – whereas in-country support was provided, it was difficult to follow-up with online support to the audits. As such, the audit reports were not completed in 2023.
- Development of a GDI policy – Due to delays in completing the GDI study by the Consultant, there was not sufficient time to embark on development of the policy.
- Development of a communications strategy – This was not prioritised in 2023 due to other ongoing activities.

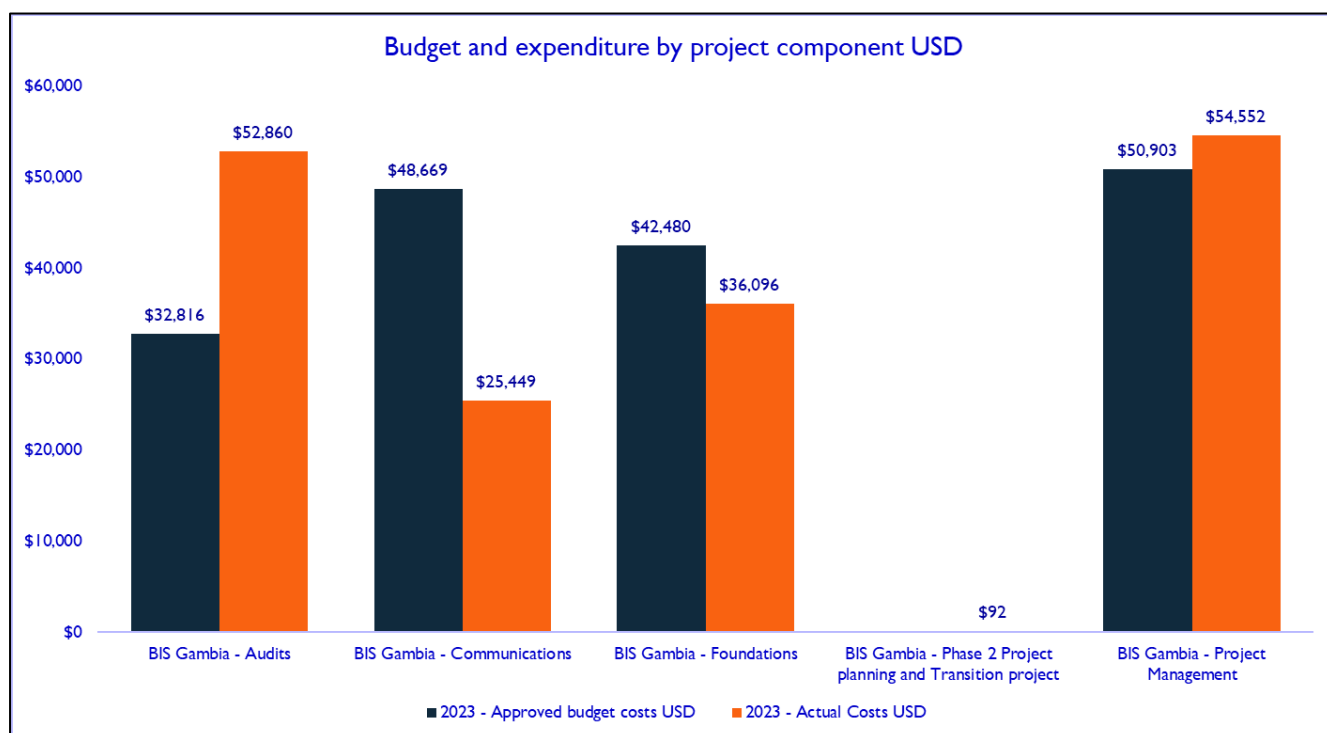
## 5.0 Financial Report Summary 2023

The main source of project funding in 2023 was from the PAP-APP project pooled funds, which includes funding from the European Union, France, SAI Latvia, IDI, and SAI Qatar. SAI UK, SAI Kenya and SAI Sierra Leone provide an in-kind contribution through staff time on the project that is covered by their respective SAIs.

In 2023, the total approved budget was **USD 174,869**, with total actual expenditure of **USD 169,049**.

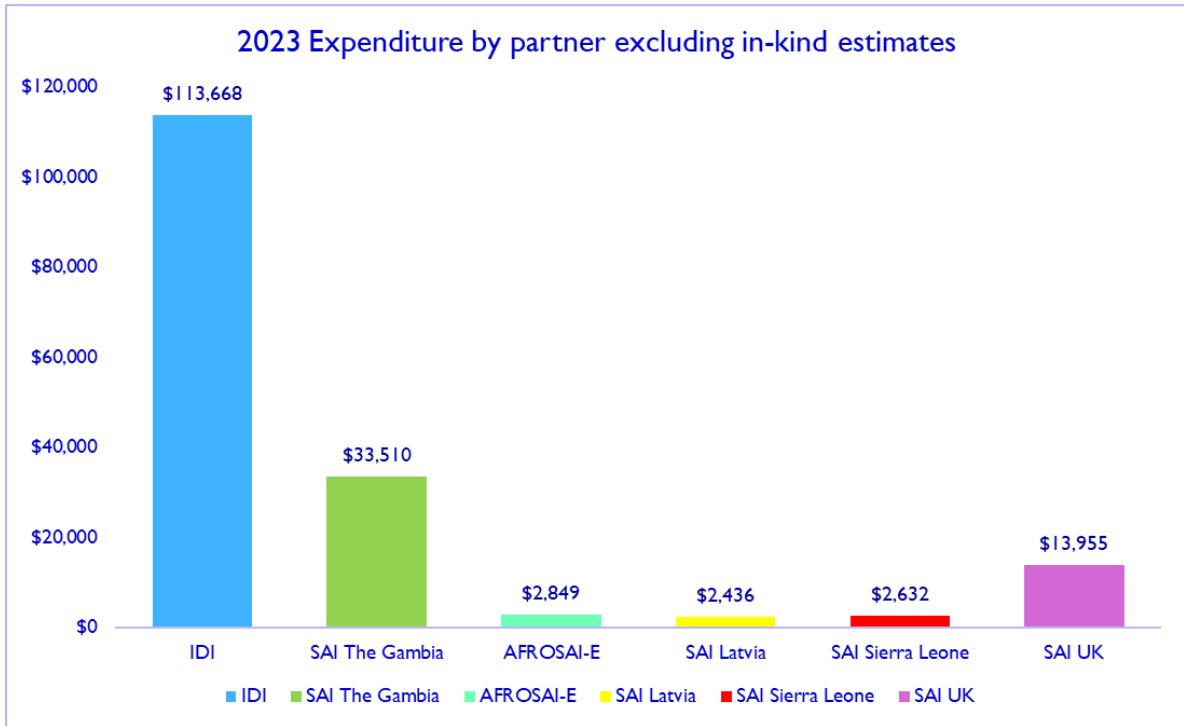
Below is an illustration of the budget and expenditure by focus area.

The highest expenditure was on audit support (31.2%) and project management (32.2%) mainly consisting of IDI staff time and peer travel costs to the Gambia.



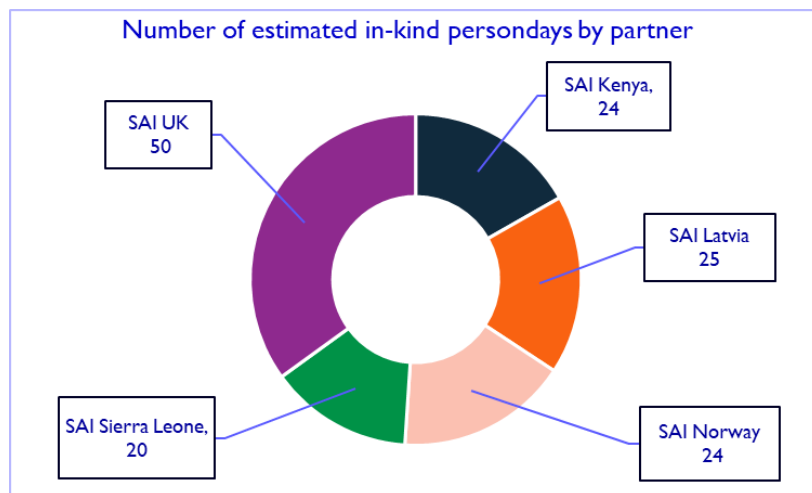
### Expenditure by partner (Excluding in-kind support)

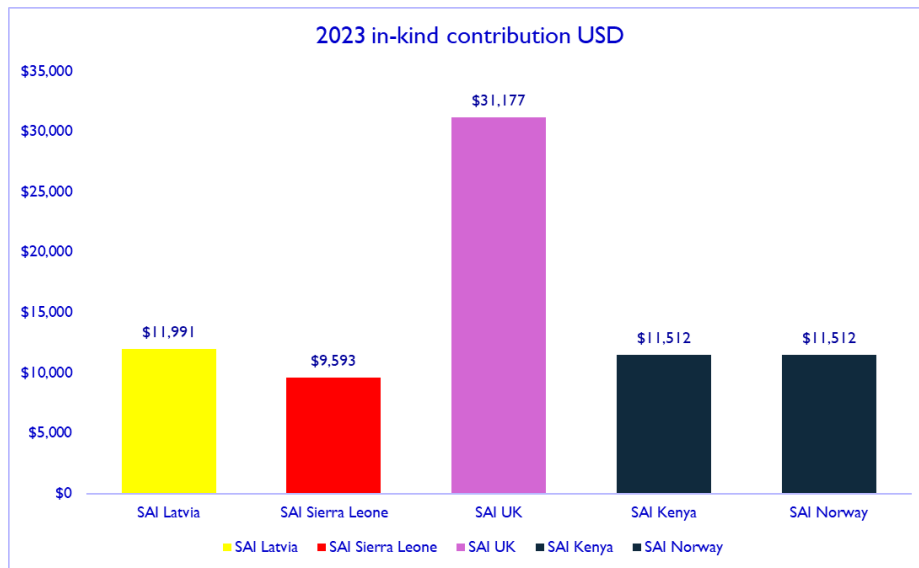
The highest expenditure was on IDI (67.2%), which is majorly staff time for project management and coordination and travels costs to the Gambia. Expenditure on SAI the Gambia mainly consisted of support to stakeholder engagement workshops and staff travel for study visits in Norway and Kenya.



### In-kind support

This represents the costs for time spent on the project by peers/resource persons that is not directly paid for through the project budget. The costs are covered by the peer SAI. SAI UK staff costs are also considered in-kind as they are covered by the Foreign, Commonwealth and Development Office (FCDO).





## 6.0 Project risks update

The highest risk for the project currently is limited project funding, which will impact planned activities. The project relies significantly on funds from the PAP-APP programme pool in IDI, which is shared with other country projects and other programme level activities. It is hence critical to try and mobilise additional project funding from both local and international partners.

The detailed project risk assessment and response is shown in **Appendix 2**.

## 7.0 Lessons learnt in 2023

- When there is a change in SAI leadership, it is critical to ensure that the new leadership is well-informed on ongoing project plans and activities and then determine if there is a need to realign plans with any new priorities.
- It is possible to use the SAI's existing systems to develop simple digital tools for audit planning, operational planning, and monitoring and to train champions within the SAI to drive the process with peer guidance. This ensures stronger accountability across both audit and non-audit units.
- Whereas peer presence on the ground is important to build relationships and a better understanding of the context, it is important to also create channels for online support and collaboration to enable continuity in support.
- All audit units need to be involved in project activities, especially through the Audits Working Group. This will enable consistent learning and improvement across the entire office and not specific audit units. Quality assurance also plays a critical role and should be involved in all project activities.
- It is vital to have clearly defined roles and responsibilities for all Project Management Team (PMT) members to ensure accountability. All members of the PMT should have an active role in budget and work plan preparation, monitoring, and reporting.

## Appendices

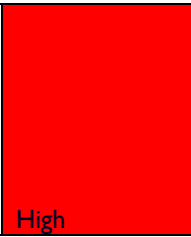


### Appendix 1: Event participation

Gender	Overall average Participation percentage	CAM workshop with SAI Latvia March 2023	FAM and CAM workshop with SAI UK July 2023	Materiality policy workshop August 2023	Operational planning workshop November 2023
Male	61%	10	24	25	23
Female	39%	11	17	15	10
		21	41	40	33

### Appendix 2: Risk register

Risk	Likelihood	Impact	Control measures planned	Control measures done	Residual risk
<b>Delayed audit responses</b>	High	Medium	More targeted stakeholder engagement	Several stakeholder engagement workshops held especially with auditees to emphasise the need for timely reporting and response to audit issues	Medium
<b>Funding for peer support</b>	Medium	Medium	Discussions with other partners to support SAI activities	Discussions at a broader level to attract more funding to the programme.	High
<b>Lack of coordination between providers of support</b>	Medium	High	Coordination meetings and sharing of project plans	Discussions in the project management team on potential support to be provided to the SAI and how this can be aligned with current support to avoid duplication	Low
<b>Lack of financial statements from Government ministries</b>	High	Medium	Focus on compliance audit in selected ministries	Training on compliance audit methodology and undertaking compliance audits on selected subject matter areas	Medium
<b>Project governance and steering</b>	High	Medium	2 steering committee meetings planned annually and SC briefed on governance approach	Steering committee briefed on project governance approach and role of the SC.	Low



<b>Training capacity and availability</b>	 High	 Medium	Training matrix developed with the SAI and SAI staff appointed to lead and monitor implementation. A new training unit has been created and a training monitoring tool is currently under implementation.	SAI training team appointed and works with the peers to develop and implement the training matrix	 Low
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