



2024 AFROSAI-E Recognition of Excellence Award

SAI The Gambia for its exemplary results-orientated donor project implementation

The National Audit Office of the Gambia (NAO) has worked closely together with AFROSAI-E and IDI since 2018. What was at first a smaller, focused project under the Accelerated Peer-Support Partnership Programme (PAP-APP) has now become a multi-component partnership involving peer SAIs and advisors.

The success of The World Bank Project

The World Bank Project support was aimed at strengthening NAO Gambia to aid greater government financial accountability. The World Bank-funded project focused on capacitating NAO Gambia in Performance Audit and Quality Assurance. The project involved the transfer of knowledge and embedding it into the NAO's organisational culture and management systems for sustainability.

The capacity-building project support on **Performance Audit** resulted in an increase in the performance audit reports of state-owned enterprises from one to two per year to three to four per year. Before the project, the NAO submitted Performance Audit reports to the clerk. However, they were not presented and discussed at the National Assembly. As a result of the project, five reports were published and discussed by the National Assembly.

Before the project was implemented, the NAO did not have a **Quality Management/Assurance** function or any quality assurance policies, processes, or procedures in place. Key results from the project were:

- A three-year quality assurance strategy aligned with the ISSAI 140, which included a risk assessment tool.
- Annual Quality Assurance plans.
- Quality Assurance Policy.
- Draft Quality Management Manual (in progress).

As a result of the project, the quality management unit conducted internal quality assurance reviews per their annual quality management plan, primarily in financial and compliance audits and outsourced audits.

The successful World Bank Project exemplified how the SAI, donors, and AFROSAI-E can enhance accountability and transparency. From a **Project Management** perspective, the NAO succeeded in achieving the following:



- Enhanced resource utilisation by ensuring the project benefits from other support, such as Gam-SEAT.
- Improved efficiency and effectiveness by embedding the project activities into the NAO annual operational planning.
- Better decision-making and problem-solving through regular meetings to discuss progress and provide feedback.
- Reduced duplication of efforts by being transparent to other technical partners and ensuring work harmonisation.

The unique partnership structure included a Steering Committee and a coordination team of technical partners and peers, fostering relationships for NAO that will long outlast the project itself. Even though the project was brought forward by six months, the NAO delivered on the contract obligations.