

Results of the Swedish National Audit Office's International Development Cooperation

2019 – 2022



SWEDISH NATIONAL
AUDIT OFFICE

Swedish National Audit Office

ISBN 978-91-7086-641-8

Printing: Riksdag Printing Office, Stockholm 2022



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Date: 26 September 2022
Reference number: 1.2.2-2022-0916

Results of the Swedish National Audit Office's International Development Cooperation 2019–2022

In this report the Swedish National Audit Office (Swedish NAO) compiles the results of its international development cooperation. The report is submitted as information to the Riksdag Committee on Foreign Affairs.

The reporting is in accordance with the Swedish NAO's commitment to report the results of its international development cooperation every fourth year.

Auditor General Helena Lindberg took the decision in this matter. Senior International Advisor Matilda Jonung presented the report. Deputy Auditor General Claudia Gardberg Morner and Head of Department Eva Theisz participated in the final processing.

Helena Lindberg

Matilda Jonung

Preface by the Auditor General

This report presents the results and lessons learned from the Swedish NAO's international development cooperation. The outcomes in our partner organisations are always a result of their willingness to develop and their hard work. Our role is to support our partners with knowledge and experience in order to promote sustainable development in their organisations.

I am proud to be able to say that we contribute to our partners' development. Our evaluations show that competence and processes have been strengthened, and thus our partners' ability to perform audits in line with international standards has increased. The quality of audit reports has improved, as well as the readability of most of the reports. We also see a higher level of maturity in our partners in areas such as communication with the parliaments and in the management of operations. This increases the likelihood that the results will be managed and contribute to the development of central government activities.

I would also like to emphasise that our cooperation projects bring us important knowledge and methods into our own organisation and to the forums in which we operate globally.

We pursue our activities in line with the Riksdag's objectives for international development cooperation, and the cooperation contributes to the goals set out in the 2030 Agenda. A starting point for the 2030 Agenda is that all countries are to participate in the progress toward a sustainable society. For this reason, we give priority to initiatives for least developed countries' audit institutions, which often operate in very difficult environments. That is where our cooperation can contribute to the greatest added value.

In recent years, we have strengthened the results-based management and evaluation in our organisation. We take the conclusions from it further into our collaborations and they are described in this report. I would like to stress a few observations from recently completed evaluations that have proved to contribute to our good results: our flexible and needs-driven work method, our focus on giving our partners close and practical support and our combination of working with both an audit institution and a regional group of audit institutions. We continue to build on this knowledge in order to remain a relevant actor in Swedish development cooperation.

Helena Lindberg
Auditor General

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Summary

The purpose of the Swedish NAO's international development cooperation is to promote effective and efficient administration and a democratic development in developing countries. Through bilateral cooperation with audit institutions and regional cooperation with a group of audit institutions, the Swedish NAO also contributes to increased transparency and functioning systems of accountability. The results must of course be placed in relation to the difficult context in which our partners often operate.

The results report shows that the Swedish NAO in all essentials contributes to the purpose, mainly by strengthening the partners' knowledge and processes related to financial and performance audit. To increase the institutional capacity to perform audits of good quality, the Swedish NAO also provides support in human resources, communication, strategic planning and leadership.

The analysis highlights some work methods that have been particularly successful for achieving results. We have been a relevant player in development cooperation by being flexible and by basing our work on our partners' needs. Co-creation with our experts has contributed to a feeling of ownership among our partners, which is fundamental for creating long lasting results. Practical and hands-on support has led to relevant and needs-based initiatives. We also see good effects of involving the whole organisation in the activities, including responsible managers, since it increases the willingness to develop and the sense of ownership. Needs-based support requires a trustful relationship with each partner, which means that building relations is key to achieving results. Furthermore, we see that the regional and bilateral projects support each other. We bring these success factors into our continued efforts.

The regional and bilateral cooperation projects provide knowledge and methods that are valuable for our own organisation, which we also disseminate in global forums for audit institutions. This way we contribute to global methods within auditing.

This is the fourth results report on the Swedish NAO's international development cooperation. This report supplements the annual report by describing in more detail how initiatives contribute to achieving the objective of our development cooperation. The results report builds on external evaluations and our own assessments of the operational results.

1 Introduction

This chapter provides an introduction and background to the results report. The structure of the report is also presented here.

1.1 Background to the results report

Section 22 of the Act containing Instructions for the Swedish NAO (2002:1023) states that the Swedish NAO is to conduct international development cooperation. We decide the direction after consultation with the Swedish International Development Cooperation Agency (Sida). The Riksdag annually decides on appropriations for the operations.¹

The Swedish NAO annual report always includes a presentation of our international development cooperation. To describe the results in more detail, the Swedish NAO submits a results report to the Riksdag every four years.

1.2 Purpose and method

The purpose of the results report is to provide a detailed and comprehensive picture of the Swedish NAO's international development cooperation over the past four years. The report includes a presentation of the results in relation to our statutory remit and the objectives in our strategy for international development cooperation.

The report is chiefly based on external evaluations² of the cooperation projects and is supplemented by the Swedish NAO's assessment of the results achieved. These, in turn, have been supplemented by external sources.

1.3 Structure of the report

An introductory chapter is followed by four chapters, a list of abbreviations, a reference list and an annex:

- Chapter 2: Presentation of the Swedish NAO's international development cooperation – context, purpose, objectives and financing.
- Chapter 3: Information about the Swedish NAO's international development cooperation – about our approach and our work methods.
- Chapter 4: An analysis of the results in relation to our objectives.
- Chapter 5: Conclusions and success factors
- List of abbreviations and list of references
- Annex with results per cooperation project

¹ Section 22 of the Act containing Instructions for the Swedish National Audit Office (2002:1023).

² In the period 2019–2022, external evaluations have been carried out for eight cooperation projects: those related to Cambodia, Kenya, Kosovo, Palestine, Tanzania, Uganda, Zimbabwe and the Western Balkans.

2 The Swedish NAO's international development cooperation

The purpose of Chapter 2 is to describe the Swedish NAO's international development cooperation. The context, purpose, objectives and financing of the operations are presented here.

Figure 1 Starting points for the Swedish NAO's international development cooperation.



2.1 The democracy and rights perspective and the 2030 Agenda set the context



Like other players in the Swedish development cooperation, the Swedish NAO has its point of departure in a democracy and rights perspective, which means that we see human rights as fundamental for development. This includes highlighting power structures at all levels of society and ensuring the influence of all citizens in society.

The democracy and rights perspective, in turn, is an integrated part of the 17 Global Goals for Sustainable Development of the 2030 Agenda. These goals are universal and indivisible, and they integrate the three dimensions of sustainable development: environmental, social and economic sustainability.³

The 2030 Agenda clarifies the importance of all parts of society, including public institutions, being committed and taking joint responsibility for the future. In accordance with the policy for global development, development cooperation is one of several policy areas that are to contribute to the 2030 Agenda.

Supreme Audit Institutions have a decisive role in the development of effective public institutions, with activities that build on the rule of law and that create conditions for basic public services. Such functions are important foundations for achieving the goals set out in the 2030 Agenda.

The role of the Supreme Audit Institutions is mainly present in Goals 16 and 17 of the 2030 Agenda.

| | |
|---|---|
|  | <p>Goal 16 of the 2030 Agenda</p> <p>This goal aims to promote peaceful and inclusive societies for sustainable development, providing access to justice for all and build effective and inclusive institutions, accountable at all levels. More concrete examples include combating corruption and bribery as well as building effective, accountable and transparent institutions.</p> |
|  | <p>Goal 17 of the 2030 Agenda</p> <p>This goal aims to strengthen domestic capacities for revenue and other collection as well to enhance the global partnership that can contribute through expertise, technology and financial resources.</p> |

A starting point for the 2030 Agenda is that all countries are to share the progress toward a sustainable society. The Swedish NAO therefore gives priority to initiatives that reach the audit institutions of the least developed countries.

2.2 A statutory remit

The Swedish NAO plays an important role in Sweden's democracy assistance. International development cooperation is therefore an official task according to our instructions.

The task is detailed in the Swedish NAO's strategy for international development cooperation, which sets out the goal, direction and priorities of the activities. This

³ UNA Sweden, "Agenda 2030 och de globala målen för hållbar utveckling", accessed 30 March 2022.

applies for a four-year period and is revised annually. At the same time, the time period is shifted by one year.⁴

2.3 Efficient administration and democratic progress

With a starting point in the Swedish NAO’s remit and the global context, the overarching purpose of our international development cooperation is to promote efficient administration and democratic progress in developing countries. We do so by supporting the development of national audit institutions.

Figure 2 Purpose and operational objectives of the Swedish NAO’s international development cooperation



The activities are also to contribute to enhanced transparency and effective systems for accountability. Such a system promotes individual citizens’ chances of making their voices heard while at the same time helps prevent corruption and fraud.

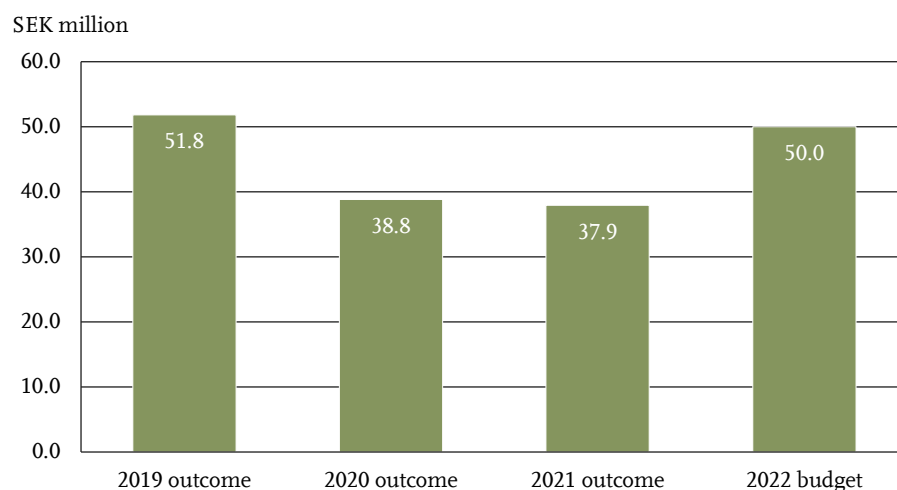
2.4 Financing and appropriations

The Swedish NAO has appropriations of SEK 50 million per year at its disposal for international development cooperation. The appropriation is not subject to price and salary indexing. This includes the funds allocated annually by the Riksdag to appropriation 1:5 Swedish NAO in the framework of Expenditure Area 7 International Development Cooperation. The funds are to be used in accordance with the OECD Development Assistance Committee (DAC) definition of

⁴ Swedish National Audit Office, *för Strategy for the Swedish National Audit Office international development cooperation 2022–2025*, 2022.

development assistance and within the framework of Swedish development cooperation policy.

Figure 3 Appropriations charges, international development cooperation



Source: Swedish NAO.

The appropriations are used for operational costs and transfers⁵. Our assessment is that a well-considered combination of costs and transfers contributes to effective development assistance. The appropriations are also used for the international development cooperation part of the Swedish NAO's joint expenses.⁶

A more detailed financial report is given annually in the Swedish NAO's Annual Report.

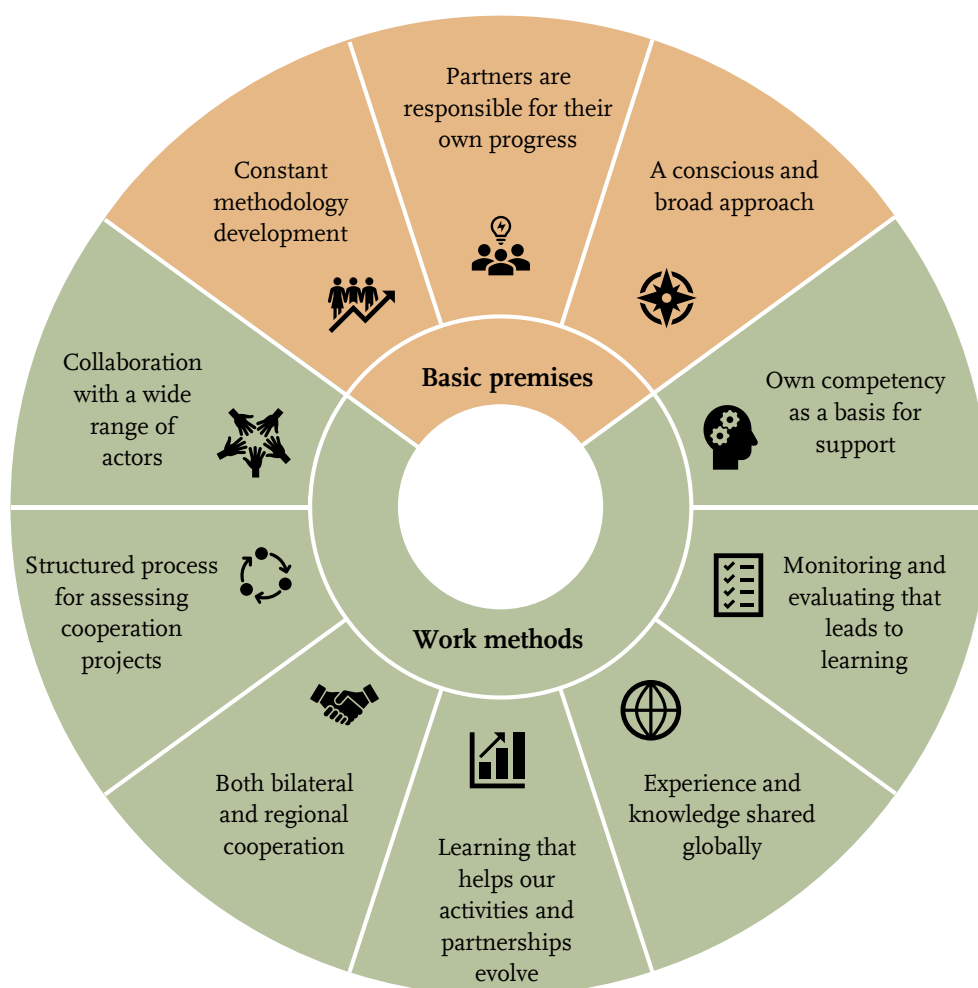
⁵ For example, our financial support to AFROSAI-E.

⁶ The joint expenditures amounted to SEK 10.3 million in 2019, SEK 9.8 million in 2020, and SEK 10.5 million in 2021, and the budget for 2022 amounts to SEK 10.0 million.

3 Basic premises and work methods

This chapter covers how the Swedish NAO works to achieve the objectives of its international development cooperation. It describes the primary basic premises of our international development cooperation and our work methods, that is, how we work.⁷

Figure 4 Basic premises and work methods of our international development cooperation



⁷ Swedish National Audit Office, *Strategy for the Swedish National Audit Office international development cooperation 2022–2025*, 2022.

3.1 Basic premises



A conscious and broad approach

Swedish NAO cooperation often covers several areas to contribute to the development of the organisation as a whole. The choice of initiative depends on the stage of development of the partner, their needs and what competencies we can contribute.

We can contribute

- basic audit training
- continuing professional training in specialised areas
- support in building quality assurance and quality control
- initiatives to strengthen institutional capacity, for example in leadership, HR, communication and strategic planning.

To achieve sustainable results, it is essential to direct the support to all organisational levels and parts of our partners' operations. This is why we staff our initiatives with auditors as well as middle managers, agency management and support functions.

We also endeavour to strengthen the role of auditing in society and to increase its impact. This means that we also support our partners in relation to their stakeholders, above all parliament and government, but also the media, academia and civil society.



Partners are responsible for their own progress

An important starting point is that our cooperation partners are responsible for their own development. This is why our contribution must be in line with their strategic development plan, national development plan, international commitments and other contexts relevant to the cooperation. We design our cooperation in dialogue, based on the needs expressed by our partners.

Critical success factors include our partners' responsibility for their own progress and our common capacity to continuously adapt initiatives to their needs and changing conditions.



Constant methodology development

To be a relevant partner, we take advantage of experiences from different cooperation projects and develop our methods. We continuously work on professional development for employees who participate in development

cooperation to ensure that they gain greater skills and capacity to operate in their respective areas of expertise.

Our ambition is to be able to adapt educational methods to different needs and situations, and to this end we have developed several tools to facilitate learning in our cooperation efforts. One example is a game to clarify various strategic processes, and another example is that during the COVID-19 pandemic, we adjusted to digital work methods, both for training and for coaching support in a virtual environment.

Digital progress has contributed to our use of new work forms in our cooperation projects. An example of this is a mix of support on site and remote support, and a combination of teacher-led distance training and self-study, coaching and seminars.

3.2 Work methods



Structured process for assessing cooperation projects

In the past year, the Swedish NAO has developed and formalised a process for analysing intended partners. We have clarified the steps required to assess when it is time to finish a cooperation project.

When we receive a formal request from a SAI to initiate cooperation, we make an assessment of the preconditions. The cooperation needs to meet the purpose and objectives of the Swedish NAO's international development cooperation and the objectives of Swedish aid policy.

The Swedish NAO makes an overall assessment of the preconditions for cooperation by analysing three areas:

- The context of cooperation – the political and economic situation in the country and the relation to other development cooperation in the country.
- Capacity and role – the SAI's internal capacity and role in society.
- The implication of the cooperation – a basis and expected results of the cooperation.⁸



Own competency as a basis for support

The Swedish NAO differs from most donors and aid-funded consultants by being an institutional partner, which means that we support our sister institutions professionally, colleague to colleague. In this way, we contribute actual

⁸ Swedish National Audit Office, *Lathunden för fördjupad beredning av nytt samarbete och vid avslutad projektperiod*, 2021.

competency, and also bring knowledge from our cooperation projects into our own activities.

We mainly contribute our own staff, who take part in short-term or long-term projects. The scope of the assignments may involve a few days of work on site in the country or being stationed for several years at the partner organisation. Work on site is often supplemented by remote support, by email or telephone or video conference. Occasionally, we also give financial contributions when this is considered relevant to achieve the objectives of the cooperation.⁹

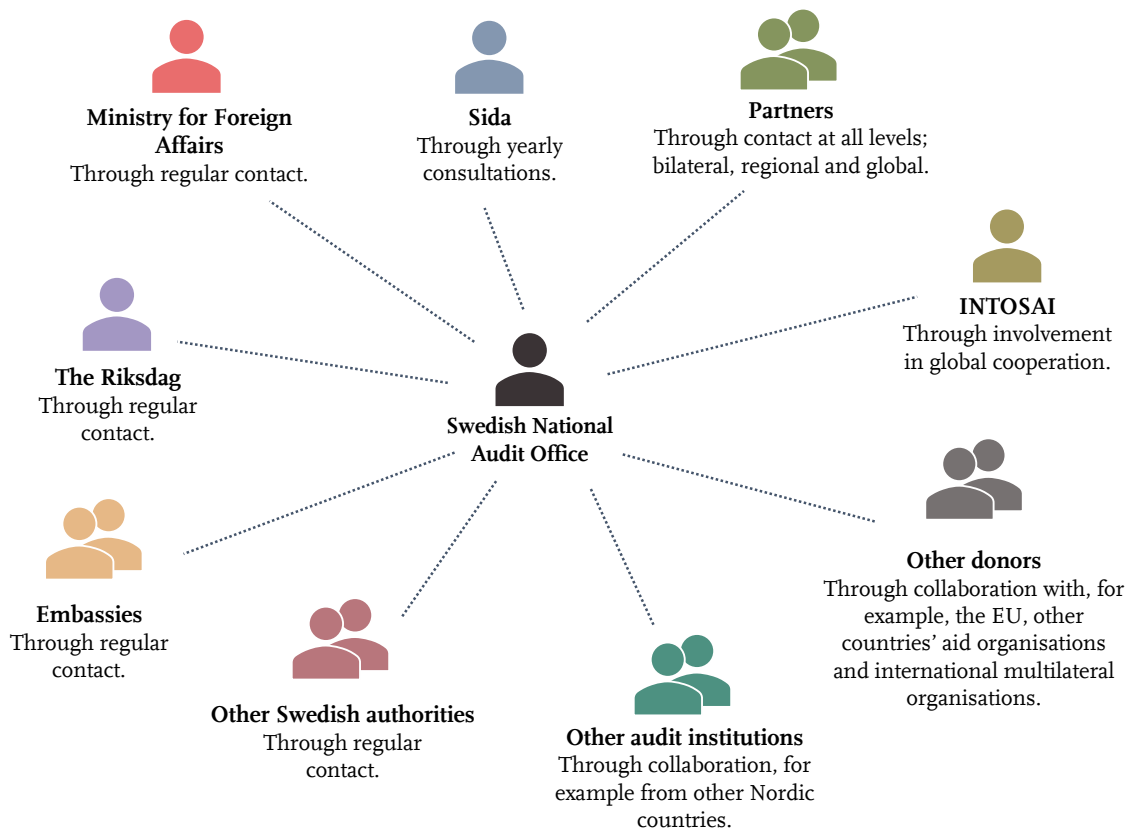


Collaboration with a wide range of actors

The Swedish NAO cooperates and coordinates with many different actors in international development cooperation. Coordination can contribute to greater synergies between related initiatives.

We have regular contact with bilateral, regional and global partners. In the global cooperation, we also have contacts in INTOSAI and with several donor organisations that advocate for coordinated support to audit institutions.

Figure 5 Examples of coordination players



⁹ Swedish National Audit Office, *Strategy for the Swedish National Audit Office international development cooperation 2022–2025*, 2022.



Both bilateral and regional cooperation

The Swedish NAO's development cooperation focuses on bilateral and regional cooperation.

The basic premise of the projects is that strengthened capacity lays the foundation for sustainable results that go beyond our commitment. This includes the interaction between the Supreme Audit Institution, the auditees, parliament, civil society and the media.

To contribute to greater sustainability and viability for our cooperation partners, we support regional organisations and networks in the regions where we run bilateral projects. Discussing and comparing challenges and solutions with neighbouring countries leads to learning and new ideas. We thus create professional networks that are employed long after our cooperation is finished.

In addition to actions within the framework of our bilateral and regional cooperation, we receive delegations from developing countries with a view to conveying our picture of the role and mandate of an independent Supreme Audit Institution, anti-corruption, strengthened parliamentary control, institution building, capacity building or other issues relating to democratic development. We also take part in activities such as regional initiatives, committees and working groups to contribute to development that support audit institutions in developing countries.



Experience and knowledge shared globally

The Swedish NAO has several international commitments within the framework of global development cooperation. These initiatives promote the global capacity development of audit institutions.

For example, the Swedish NAO is Vice Chair and part of the secretariat function in the INTOSAI capacity-building committee (CBC). The CBC develops and ensures access to arenas, methods and information about capacity building for INTOSAI's members and regions. The committee's products, information and forums for discussion are greatly beneficial, both for our partners and for ourselves.¹⁰

We are also engaged in INTOSAI's cooperation with the international donor community and the INTOSAI Development Initiative (IDI). These organisations help improve or increase support to audit institutions in developing countries and coordinate donors.

The Swedish NAO has the opportunity to undertake audit assignments in international and multilateral organisations as part of our role as development

¹⁰ INTOSAI Capacity Building Committee, *INTOSAI strategic plan 2017-2022 CBC strategic objectives and initiatives*, 2016.

actor. This is because Sweden is one of the major donors of core support funding to the multilateral system, that is, non-earmarked contributions to an organisation's budget.



Monitoring and evaluating that leads to learning

Monitoring and evaluation of the operations is an important tool in governing, managing and developing our projects. For us, the primary purpose of following up and evaluating our initiatives and projects is to create learning

- ahead of a continued project period
- ahead of any future cooperation
- after a finished project
- between projects.

The need to strengthen our results-based management has been stressed in several external evaluations. Therefore, we have continuously developed our methods and have produced a procedure that describes basic premises and criteria for evaluation of our international cooperation projects.

In the period 2019–2022, external evaluations have been carried out for eight cooperation projects: those related to Cambodia, Kenya, Kosovo, Palestine, Tanzania, Uganda, Zimbabwe and the Western Balkans.

In addition to the evaluation process, there is a possibility for project leaders to receive coaching support on results-based management. Furthermore, a digital monitoring system has been introduced to continuously collect feedback from each individual initiative.



Learning that helps our activities and cooperation evolve

The Swedish NAO has increased its focus on learning by establishing a clear process in which we have produced a compilation based on an evaluation; a “management response” in which we describe priority measures.

We communicate results and measures, via forums such as a seminar with relevant employees, to generate organisational learning. We also involve our partners in this work.

Learning helps develop the strategy for international development cooperation, in which basic premises and work methods are described, and helps develop our cooperation projects.

4 Results of the Swedish NAO's development cooperation

This chapter presents the results to which the Swedish NAO activities are deemed to have contributed. The activities are mainly related to the objective of strengthening our partners' capacity to audit. A complete description of results per cooperation project is available in Annex 1.

4.1 We have strengthened our partners' capacity to audit



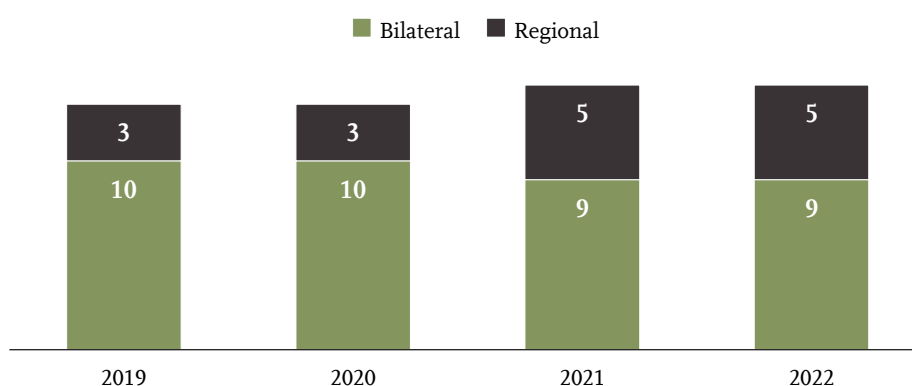
Our evaluations indicate that, in all material aspects, we have achieved the objective of strengthening our partners' capacity to audit in accordance with international standards, during the period 2019–2022. The assessment of the overall results builds on detailed results follow-ups per cooperation project.

However, the COVID-19 pandemic has involved limitations to the results of the activities, since there have been significant shutdowns of society and limited IT infrastructure in several partner countries. However, the Swedish NAO has made considerable efforts to conduct operations digitally and has carried out activities in all cooperation projects during the period.

We reach more than 50 audit institutions

Every year in the period 2019–2022, the Swedish NAO has run between three and five regional projects, and between nine and ten bilateral cooperation projects.

Figure 6 Number of bilateral and regional cooperation projects



Note: The figures for 2022 are based on the assessment that all cooperation projects will continue.

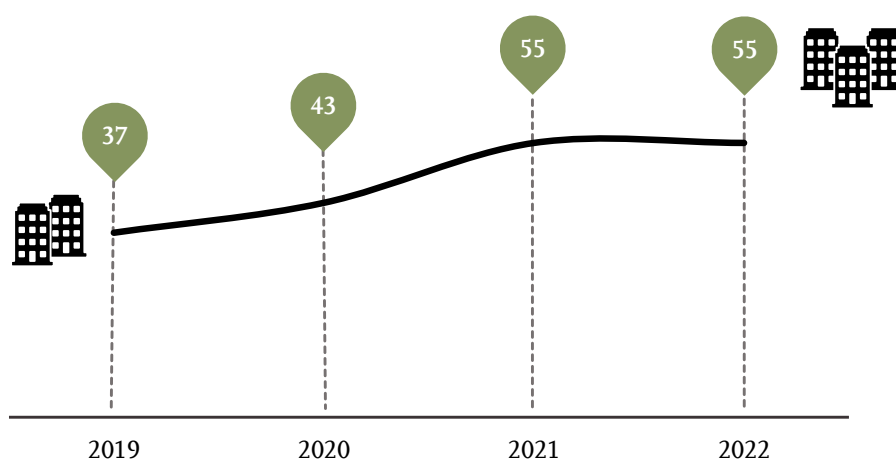
Source: Swedish NAO.

Ten bilateral cooperation projects were conducted in 2019. Toward the end of 2020, two projects – with the audit institutions in Cambodia and Uganda – were completed. Uganda now forms part of our regional cooperation in East Africa. In 2021, a new bilateral cooperation project was launched with the audit institution in Armenia, and in the same year, the bilateral cooperation with the audit institution in Tanzania was concluded. However, the cooperation with the audit institution in Tanzania continues in the context of our regional cooperation in East Africa. All regional and bilateral projects are expected to continue in 2022.

We are also involved in an EU twinning project focused on the audit institution in Jordan. It includes financial audit and is carried out under the auspices of Poland’s Supreme Audit Office.

In 2019 and 2020, regional cooperation was carried out in the Western Balkans¹¹, with AFROSAI-E¹² and with ASEANSAI¹³. Two regional cooperation projects were launched in 2021 – one in the Pacific region¹⁴ and one in East Africa¹⁵. Through these regional cooperation projects, we reach 55 audit institutions.

Figure 7 Number of audit institutions reached via regional cooperation



Note: The figures for 2022 are based on the assessment that all cooperation projects will continue.

The map on the next page illustrates our cooperation projects and the volume of each project (budget for 2022).

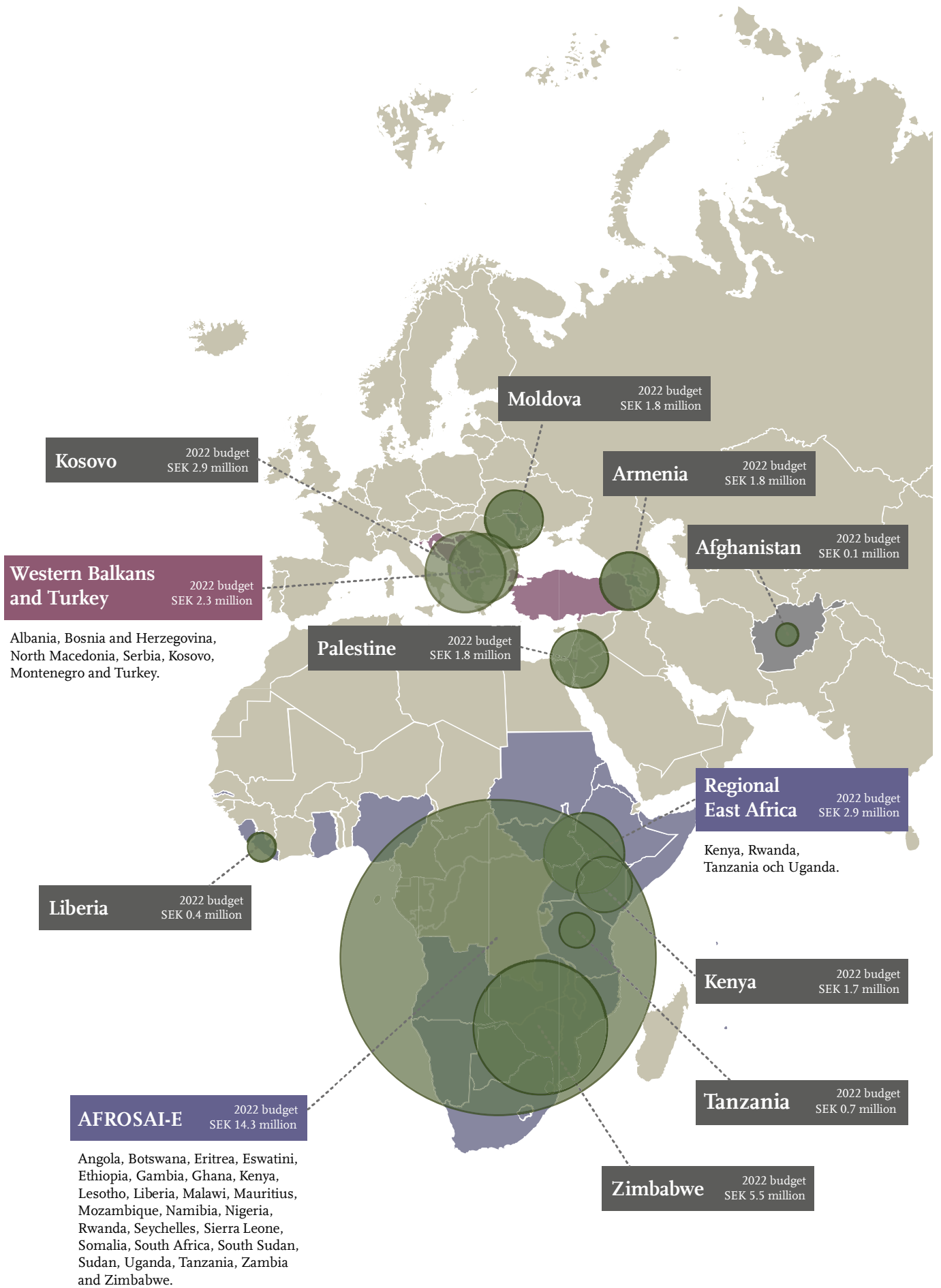
¹¹ With audit institutions in Albania, Bosnia and Herzegovina, Kosovo, Montenegro, North Macedonia, Serbia, and Turkey.

¹² African Organisation of English-speaking Supreme Audit Institutions.

¹³ Association of South-East Asian Nations Supreme Audit Institutions.

¹⁴ Fiji, Kiribati, Marshall Island, Federated States of Micronesia (at the national level and the states of Chuuk, Kosrae, Pohnpei and Yap), Nauru, Palau, Papua New Guinea, Solomon Islands, Samoa, Tonga, Tuvalu, and Vanuatu.

¹⁵ With audit institutions in Kenya, Rwanda, Tanzania, and Uganda.





Cambodia 2022 budget
SEK 0.5 million

ASEANSAI 2022 budget
SEK 0.3 million

Brunei Darussalam, the Philippines, Indonesia, Cambodia, Laos, Malaysia, Myanmar, Singapore, Thailand and Vietnam.

PASAI 2022 budget
SEK 0.9 million

Australia: ANOA, NSW, QLD and VIC; United Micronesia: FSM, FSM - Pohnpei, FSM - Yap, FSM-Chuuk and FSM - Korsrae; Cook Islands, Solomon Islands, Papua New Guinea, Republic of Fiji, Tuvalu, French Polynesia, Nauru, New Caledonia, Vanuatu, Palau, Guam, Tonga, Marshall Islands, Kiribati, Samoa, American Samoa, Northern Mariana Islands and New Zealand.

Cooperation projects include multiple components

The Swedish NAO cooperation projects contain multiple components depending on the development needs of the cooperation partner. We operate mainly in four areas: performance audit, financial audit, quality assurance and quality control, and in strengthening institutional capacity in areas such as management, leadership, communication and HR.

Figure 8 Four areas in the framework of our cooperation projects.



The tables below show the areas in which we work in each cooperation project.

Table 1 Areas of cooperation for our bilateral cooperation projects.









| Cooperation | Performance audit  | Financial audit  | Quality assurance & quality control  | Institutional capacity  |
|---------------|--|--|---|---|
| Afghanistan | ✓ | ✓ | ✓ | ✓ |
| Armenia (new) | ✓ | | | ✓ |
| Cambodia | ✓ | ✓ | ✓ | ✓ |
| Kenya | ✓ | ✓ | ✓ | ✓ |
| Kosovo | ✓ | ✓ | ✓ | ✓ |
| Liberia | | | ✓ | |
| Moldova | | ✓ | ✓ | ✓ |
| Palestine | ✓ | | ✓ | ✓ |
| Tanzania | ✓ | | ✓ | ✓ |
| Uganda | ✓ | ✓ | ✓ | ✓ |
| Zimbabwe | ✓ | | | ✓ |

Table 2 Areas of cooperation for our regional cooperation projects.

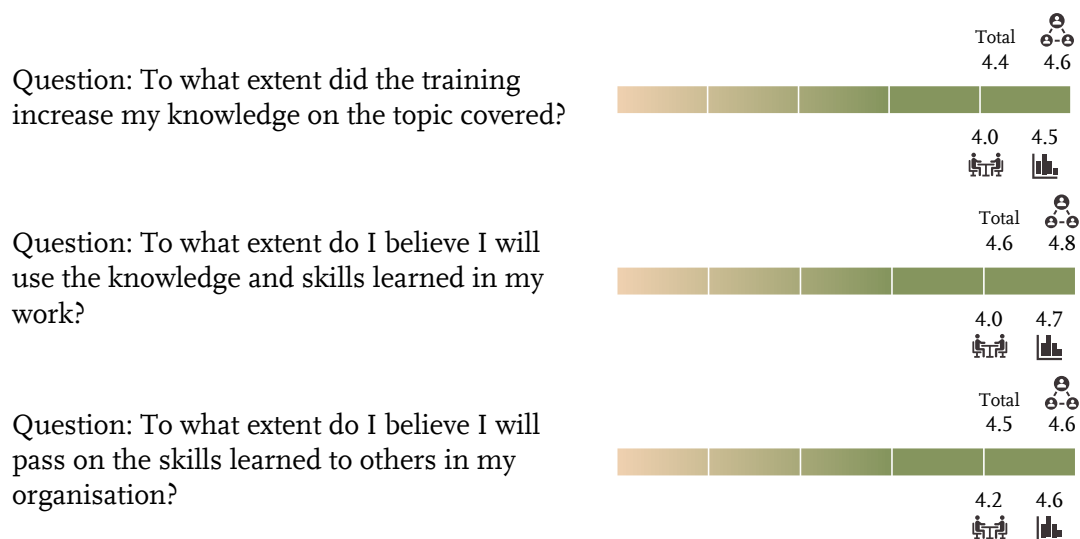
| Cooperation | Performance audit  | Financial audit  | Quality assurance & quality control  | Institutional capacity  |
|--|--|--|---|---|
| AFROSAI-E | ✓ | ✓ | ✓ | ✓ |
| ASEANSAI | ✓ | ✓ | | ✓ |
| PASAI | | | | ✓ |
| Regional East Africa (new) | ✓ | ✓ | ✓ | ✓ |
| Western Balkans & Turkey – Joint Working Group on Audit Activities (JWGAA) | ✓ | ✓ | ✓ | ✓ |

Strengthened capacity in all areas

We use a self-assessment tool to assess whether the initiatives help strengthen capacity. It measures the degree to which the initiative has led to increased knowledge in the areas concerned, whether the knowledge has been translated into practice and whether the participants have had the opportunity to disseminate the knowledge in their organisation.

Self-assessment after the initiative

The answers show that the activities have contributed to increased knowledge for participants and that the knowledge can be used in the daily work in the organisation.¹⁶



Note: The answers have been shown on a five-point scale where 1 = very small extent, 5 = very large extent.

¹⁶ The self-assessment has been carried out electronically and sent to our partners after a completed activity. The results are based on 36 surveys with 430 respondents in total. The number of people who answered the surveys has varied between 3 and 23. The results should be interpreted with caution since the self-assessment tool was used between April 2022 and June 2022 and therefore does not cover all our initiatives during the time period. The answers are anonymous and are treated as confidential. No data is available for financial audit.

Clear results in performance audit

Performance audit is a component that is included in almost all cooperation projects. Our partners are at varied levels of development, but we see clear results in several audit institutions in the form of increased knowledge, clearer processes and the establishment of performance audit units.

We have supported the institutions mainly through coaching, training, and workshops. In some cases, we also support manual and policy production that forms the basis of how audit institutions can conduct performance audit.

The support and training sessions have largely been possible to carry out digitally during the pandemic years, but not to the extent that was initially planned, which has affected the achievement of the objectives.

Increased knowledge and strengthened processes in performance audit leads to better audit reports

In several partner countries, we see increased knowledge and strengthened processes in performance audit. Cambodia is one such example, in which the audit institution completed four audit reports in 2019 and 2020 that were submitted to the parliament. The audit teams have shown progress in their understanding of performance auditing, the ability to select audit topics and the skills to provide constructive criticism, which are prerequisites for higher quality reports. Those who have received coaching from us state that the training sessions have been relevant and have contributed to better quality reports.¹⁷

Another good example is Kenya, where various activities have increased the audit institution's knowledge in terms of carrying out performance audits, which has led to more reader-friendly reports. This, in turn, has meant that recipients of the reports implement the recommendations to a greater extent than before.¹⁸ Similar results are reported from our partnerships with the audit institutions in Palestine, Uganda, and Zimbabwe.

“We better understand how to perform performance audit. With the Swedish NAO's assistance, an audit that used to take 18–24 months can now be completed in 9–10 months. Their help has meant we are able to meet our set deadlines.”

Employee at the Office of the Audit General in Zimbabwe.

¹⁷ Ernst & Young, Sweden, *Evaluation of the cooperation between the Swedish National Audit Office and the National Audit Authority of Cambodia*, 2021, p. 16.

¹⁸ Ramboll, *Evaluation of the institutional development cooperation between the Swedish National Audit Office and the Office of the Auditor General of Kenya*, 2022, p. 10.

Performance audit has also been a key part of the partnership with the National Audit Office of Kosovo. Together we have established a certification system. Since its introduction in 2019, 18 auditors have been certified by completing an education programme and then taking a test and participating in an audit, from the planning stage to a finished report. The managers' professional competency in terms of controlling and supporting the audits through the auditing process has improved through our support.¹⁹

Establishing performance audit units

With support from the Swedish NAO, performance audit units have been established in several partner countries.

One such example is in Palestine, where the State Audit and Administrative Control Bureau now has a mandate to conduct performance audit. The long-standing partnership has helped pave the way for institutionalising performance audit,²⁰ and the authority has set up a separate department for performance audit.

When our cooperation with the audit institution in Tanzania began in 2004, it did not have any performance audit unit. Since then, its capacity has progressively increased. In 2015, the authority published three audit reports, in 2016, ten reports were published, and in both 2019 and 2020, the authority published twelve reports.

Our support to the audit institution in Tanzania concerns the strategic level by building a unit for performance audit, and the operative level by providing support such as coaching for auditors. We have also provided methodology support related to the authority's collection and presentation of data. Directing the initiatives to a relatively small group of performance auditors was a key factor for success. This has facilitated the process of increasing their knowledge and, in the long run, raising the quality of their reports.²¹

Manuals and training promote process development

In our regional partnerships, we assist several institutions at the same time with training sessions and support in producing manuals on how to carry out performance audits.

An example is our support to AFROSAI-E, a regional organisation that brings together 26 audit institutions in Africa. Our assessment is that we have increased the region's collective capacity by backing AFROSAI-E in their basic courses on

¹⁹ Ramboll, *Evaluation of the institutional development cooperation between the Swedish National Audit Office and the Kosovo National Audit Office*, 2022, p. 8.

²⁰ Ernst & Young, Sweden, *Evaluation of the second phase of the Swedish National Audit Office's cooperation with the SAACB of Palestine*, 2021, p. 19.

²¹ Pretorius, "Tanzania wins Prize for the best Performance Audit Report of 2019", accessed 21 March 2022.

performance auditing. These courses are organised in three modules with a couple sessions per year. In 2021, the course modules were held digitally.²² The number of performance auditors in the region increased from 669 in 2017 to 685 in 2018 and to 704 in 2020.²³

In its results reporting, AFROSAI-E notes that the basic courses on performance audit are now carried out by facilitators from the region. This indicates increased competency and capacity in the region in terms of applying international standards in auditing.²⁴ Many of the facilitators have previously taken part in these training modules.

In the context of the partnership with AFROSAI-E, the Swedish NAO has also taken part in efforts to produce training material and manuals and has taken part in discussions on how auditing capacity in the region can be developed.

Prize for the best audit

The Swedish NAO sponsors an annual prize for the best performance audit report in the AFROSAI-E region. The aim of the prize is to encourage the development of performance audit in the region and highlight efforts made by individual performance auditors.

As Chair of the Prize's international jury, the Swedish NAO leads the process of selecting the winner. The assessment is based on specified criteria founded on international standards.

These efforts clearly show that the quality of auditing in the region has improved as a growing number of institutions can participate in the competition.

The audit team behind the winning audit report is invited for a study visit to the Swedish NAO with the aim of exchanging knowledge and experience with Swedish colleagues.

“I am very happy to receive this prize [for the best audit report in the region] on behalf of my office, and I am very proud of the team that has conducted the winning performance audit report. I would also like to thank the Swedish NAO for its long-standing support, that has contributed to developing the audit capacity in NAO Tanzania.”

Mr Charles Edward Kichere, Controller and Auditor General of the National Audit Office of Tanzania, in connection with the reception of the Prize for the best audit report in the region.

²² Swedish National Audit Office, *Questionnaire survey: Module course in Performance audit in cooperation with AFROSAI-E*, 2021.

²³ INTOSAI Development Initiative, *Global SAI Stocktaking Report 2020*, 2021, p. 26.

²⁴ African Organisation of English-speaking Supreme Audit Institutions, *Evaluation report against logframe*, 2020.

The Western Balkans are another example of regional cooperation.²⁵ The number of performance auditors who have basic training is higher now than before. Experts at the Swedish NAO have prepared a training programme that is based on the AFROSAI-E three-module course and have developed a digital format for the region. By involving experts from our cooperation with AFROSAI-E, our regional partnership in the Western Balkans has also had a competency exchange with AFROSAI-E.

Quality assurance in line with international standards

In many partnerships, we strengthen the partner's system for quality assurance and quality control, which leads to better reports. We see that our partners to a greater extent carry out quality assurance in accordance with international standards, and in some cases establish quality assurance units.

Support is mainly provided in the form of coaching, training and drafting of strategic documents such as policies and manuals.

Structures for quality assurance have evolved

We have enhanced competency in quality assurance and quality control in several cooperation projects. Our cooperation with the audit institution in Liberia is one such example, where managers' understanding of quality control and the responsibility of the quality assurance function have increased. A quality assurance function was also established in 2019 with our support.²⁶ During the COVID-19 pandemic, seminars were held with audit institution in Liberia, but it has been difficult to provide efficient support due to the relatively large technical challenges, mainly regarding the internet connection.

In the cooperation with the audit institution in Moldova, developing quality assurance systems has been one of the most important components. We have carried out activities to enhance staff knowledge and practical skills. With our support, they have internally evaluated the quality assurance function in relation to international standards.²⁷ The outcome of the evaluation is a report and an action plan that point out areas for improvement.²⁸

²⁵ Ramboll, *Evaluation of the regional development cooperation between the Swedish National Audit Office and the Western Balkans and Türkiye*, 2022, p. 14.

²⁶ Government of Liberia, *Annual Report of the Auditor General for the Year Ended December 31, 2019, 2020*.

²⁷ INTOSAI-Donor Cooperation, *Institutional Development Cooperation between the Swedish National Audit Office and the Court of Accounts of the Republic of Moldova*, 2017.

²⁸ The Court of Accounts of Moldova, *Quality Assurance Action Plan: The Court of Accounts quality control system self-assessments result*, 2020.

Our cooperation with the audit institution in Uganda has led to a better system of quality control in financial audit; quality control is now conducted in accordance with professional standards.²⁹

In our cooperation with the audit institution in Cambodia, the focus lay initially on increasing understanding of quality assurance and quality control. Then the focus shifted to setting up a quality assurance function and strengthening capacity among employees.³⁰ The cooperation is finished, but the audit institution's quality assurance team is participating in training sessions arranged by the regional cooperation organisation ASEANSAI.

In our cooperation in the Western Balkans, the three participating audit institutions in Kosovo, Montenegro, and Bosnia and Herzegovina have shown increased knowledge about quality assurance and quality control. Our training sessions on quality assurance and quality control have contributed to a broader strategic perspective on auditing. The cooperation has also led to greater awareness about the difference between quality assurance and quality control.³¹

Setting up separate quality assurance units

In some of our partner countries, separate quality assurance units have been set up. In cooperation with the audit institution in Kenya, the focus lay on quality control and quality assurance, which resulted in a new unit on quality assurance that reports directly to management. The quality of the audits has been improved and the recipients of the reports are more satisfied.³²

The Swedish NAO has also helped the audit institution in Tanzania develop a quality assurance system and a quality assurance function. We have provided support since the function was established in 2016, including producing manuals, guidelines and strategic documents, operational plans and check lists. We have also supported efforts to increase management awareness about quality issues. An important matter of priority has been to shift focus from assessing individual reports to a broader perspective with a focus on quality assurance processes at the agency as a whole.³³ Proof of positive development is that the quality assurance unit has achieved a sufficient level to serve as a good example in the regional cooperation in AFROSAI-E.

²⁹ Ernst & Young, Sweden, *Evaluation of the Swedish National Audit Office's cooperation with the Office of the Auditor General of Uganda*, 2020, p. 18.

³⁰ The progress made, including as part of this cooperation, is confirmed in the 2021 PEFA Performance Assessment Report. Royal Government of Cambodia, *Public Expenditure and Financial Accountability (PEFA) Performance Assessment Report 2017-2020*, 2021.

³¹ Ramboll, *Evaluation of the regional development cooperation between the Swedish National Audit Office and the Western Balkans and Türkiye*, 2022, p. 16.

³² Ramboll, *Evaluation of the institutional development cooperation between the Swedish National Audit Office and the Office of the Auditor General of Kenya*, 2022, p. 12.

³³ Ernst & Young, Sweden, *Evaluation of the Swedish National Audit Office's cooperation with the National Audit Office of Tanzania*, 2021, p. 20-22.

“The knowledge I gained from the training sessions I will be able to use to solve real problems in the workplace.”

Participant in the training sessions in Tanzania.

Regional support has a leverage effect on quality efforts

The support of the Swedish NAO to AFROSAI-E and its members has contributed to the development of quality assurance and quality control. We have participated in workshops and served as a reference group in the production of a manual on quality assurance and quality control.³⁴ However, legislation on digital sharing of material in AFROSAI-E member countries has hampered digital activities during the COVID-19 pandemic.³⁵

Increased potential for carrying out financial audit

Financial audit is a cornerstone of our cooperation projects. Above all, support has focused on increasing the capacity to conduct financial audit in line with international standards. We see outcomes in the form of strengthened competence and better-quality audits.

We have mainly provided support for work to develop manuals and policies.

In the past year, the outcome has been less than planned, since we have had limited access to own experts.

Strengthened competency in financial audit

Several partnerships have focused on developing individual and organisational competency in financial audit. An example of a partnership country is Afghanistan, where our support contributed to the audit institution’s successful completion in 2019 of a first audit ever of a state-owned enterprise’s annual report.³⁶ We provided support throughout the process, from planning to reporting, which was acknowledged by Openaid³⁷ and in the annual report of the audit institution in Afghanistan.³⁸

Development cooperation with the audit institution in Afghanistan has been greatly affected by the critical situation in the country. We have not carried out any activities since the Taliban came to power in August 2021.

³⁴ Swedish National Audit Office, *Activity report on support to QA in AFROSAI-E*, 2021.

³⁵ African Organisation of English-speaking Supreme Audit Institutions, *Evaluation report against logframe*, 2020.

³⁶ Swedish National Audit Office, Progress report August 2018 – September 2019, *Development Cooperation between the Swedish National Audit Office and Supreme Audit Office of Afghanistan*, 2019, p. 2.

³⁷ Openaid, “Bilateral capacity building support to State Audit Office of Afghanistan”, accessed 15 March 2022.

³⁸ Supreme Audit Office Afghanistan, *Annual Report 2019, 2020*, p. 10.

Financial audit is the area in which our partner in Cambodia has developed the most since the start of the partnership in 2011, and financial audit is now regarded as an integral part of the audit institution's activities.³⁹ Our colleagues in Cambodia have carried out internal training sessions in financial audit without our support since 2018. There are currently 15 internal educators, of whom some have been certified to hold training sessions for the regional organisation ASEANSAI.

Certification of auditors working in financial audit

Swedish NAO support to the audit institution in Moldova has contributed to the foundation for a future certification of financial auditors. We have produced a draft for a training programme that is expected to be the first step toward certification. It is essential that the audit institution lives up to its mandate of auditing other authorities.

Clearer processes

With some minor support from us, the audit institution in Cambodia has updated its handbook on financial auditing. It now complies with international standards and covers all stages of the audit process, which helps ensure that the audit is well-structured.⁴⁰

In the regional cooperation in the Western Balkans, the main progress has been in precisely financial audit. The cooperation has helped participants from the region gain more knowledge about risk analysis. This has meant that risk analyses at some audit institutions are more well-structured than before. Our support has also contributed to greater knowledge about the difference between financial audit and compliance audit.⁴¹

Good return on regional support in financial audit

The Swedish NAO has contributed to the development of financial audit capacity at the regional level. For example, we have supported the development of the AFROSAI-E manual for financial audit in accordance with international standards and have shown how the manual can be updated to meet requirements in new standards. In total, 17 audit institutions in AFROSAI-E have adjusted their manuals in accordance with international standards.⁴² Our regional cooperation in the Western Balkans has focused on financial audit, which has led to higher

³⁹ Royal Government of Cambodia, *Public Expenditure and Financial Accountability (PEFA) Performance Assessment Report 2017-2020*, 2021.

⁴⁰ Royal Government of Cambodia, *Public Expenditure and Financial Accountability (PEFA) Performance Assessment Report 2017-2020*, 2021.

⁴¹ Ramboll, *Evaluation of the regional development cooperation between the Swedish National Audit Office and the Western Balkans and Türkiye*, 2022, p. 15.

⁴² African Organisation of English-speaking Supreme Audit Institutions. *Evaluation report against logframe*, 2020.

quality financial audits and the participants have gained knowledge on how to write concise and reader-friendly audit reports.⁴³

Support from start to finish

In our cooperation with the Western Balkans, Swedish NAO experts have developed a more practical working method by transitioning from traditional lectures to working interactively on financial audit based on perceived risk.

With the help of fictive agency accounting, with deliberate misstatements, the participants assess internal control at an agency based on their own methodology and risk perception from each audit institution. Finally, they assess how these observations affect the scope and direction of the audit.

This working method has increased learning and understanding of their own financial audit, and the learning was broadened when the participants compared their different outcomes.

Strengthened institutional capacity

The Swedish NAO helps partners strengthen their organisation to be able to complete their mission and to apply new knowledge and skills. The assessment is that we have helped strengthen the institutional capacity for many of our partners in areas such as HR, leadership, strategic planning and communication.

Our support has been given in the form of training and coaching, and we have also assisted in producing manuals and policies.

Strengthened internal and external communication

A clear outcome of several of our partnerships is improved internal and external communication. For example, the Swedish NAO has helped the audit institutions in Moldova, Uganda and Zimbabwe develop their intranet. In the evaluation, the interviewees emphasise that all employees today have equal access to information via the intranet.⁴⁴

External communication has also improved in our partnerships; the audit institution of Moldova, for example, has become better able to gain media coverage for its reports. We have supported them with guidelines for media contacts and have held media training sessions to improve relations with the media. The initiatives have led to increased involvement among auditors in their

⁴³ Ramboll, *Evaluation of the regional development cooperation between the Swedish National Audit Office and the Western Balkans and Türkiye*, 2022, p. 15.

⁴⁴ Ernst & Young, *Evaluation of the Swedish National Audit Office's cooperation with the Office of the Auditor General of Uganda*, 2020. Ramboll, *Evaluation of the institutional development cooperation between the Swedish National Audit Office and the Office of the Auditor General of Zimbabwe*, 2022. Swedish National Audit Office, *Action plan in the context of CoA employee satisfaction survey*, 2020.

communication with media and media have even become more aware of auditing.⁴⁵

In our cooperation with Zimbabwe, we have supported efforts to produce a communications policy and a communications strategy. Our workshops on media awareness have led to greater understanding of external communication. Those affected by the audits have also shown greater interest in the audit institution's operations, and the parliament's understanding for the need for auditing has increased.⁴⁶

Regional support in the field of communication

The Swedish NAO has supported the production of the AFROSAI-E handbook on communications and provided coaching support in communication. We have also backed the organisation in its production of digital training on plain language and reader-friendly reports. This underpins a better response and greater understanding of the audit institutions' audits. In its reporting, AFROSAI-E states that members' external communication has improved as a result of the direction provided by the handbook on communications.⁴⁷ According to members' self-evaluation, results in the communications field increased between 2018 and 2019, then decreased in 2020 due to the challenges during the COVID-19 pandemic.⁴⁸

More communicative reports

The Swedish NAO has worked on the interface between auditing and communication in terms of report writing and communication of the audit results. On several occasions, we have supported the audit institution of Kenya and have implemented training on performance audit, quality assurance and communication, to clarify the role of various actors in the work to write performance audit reports that are clear and appropriate. The audit institution of Kenya is working actively to get parliament to process the performance audit reports but has not progressed far enough.⁴⁹

The partnership with the audit institution in Uganda has also focused on strengthening the communications department and its work to gain coverage for the audit reports. This applies in relation to both the parliament and the media.

⁴⁵ Swedish National Audit Office, *Action plan in the context of CoA employee satisfaction survey*, 2020.

⁴⁶ Ramboll, *Evaluation of the institutional development cooperation between the Swedish National Audit Office and the Office of the Auditor General of Zimbabwe*, 2022, p. 14.

⁴⁷ African Organisation of English-speaking Supreme Audit Institutions. *Evaluation report against logframe*, 2020.

⁴⁸ African Organisation of English-speaking Supreme Audit Institutions, *State of the Region: ICBF Self-Assessment Report for the Year 2017*, 2018.

⁴⁹ Ramboll, *Evaluation of the institutional development cooperation between the Swedish National Audit Office and the Office of the Auditor General of Kenya*, 2022, p. 10.

In Kosovo, the audit institution's performance audit reports have become more reader-friendly and there is a greater awareness among managers and auditors about the benefits of more analytical and reader-friendly reports. Our cooperation has contributed to this development. The improvements are in part a result of employees learning how to use more normative and open questions, which in turn gives the analysis greater depth.

Strengthened relationship with parliament

On a few occasions, the Swedish NAO, together with a Swedish Member of the Riksdag, have carried out activities with our partner in the Western Balkans and Kosovo. The purpose has been to examine how the relation can be strengthened between the parliament and the audit institution and thereby increase the impact of audits conducted.

Development of strategic planning

In a few partnerships, our support has contributed to the development of strategic planning. For example, we have assisted the audit institution in Palestine in strengthening the process of deciding what should be audited. This has helped them better identify relevant audit subjects and plan and use their resources effectively.⁵⁰

Our partnership with the audit institution in Kosovo has contributed to a significant improvement in its strategic planning.⁵¹ Our support has meant that they now have the capacity to produce strategic plans without support. However, the planning processes require further progress in order to meet international standards.⁵²

We have also been involved in strategic planning at the regional level, and ASEANSAI has advanced its strategic planning in the past year. We have provided advice to the audit institution in Vietnam, which has led the efforts, and the plan has been approved by all members of ASEANSAI.⁵³

Strengthened leadership

In several partnerships, we have included support to evolve leadership at the organisation. Our assessment is that leadership is key for the establishment of an effective audit institution. It has usually been a matter of boosting skills in establishing teams and communicative leadership. Leadership development has

⁵⁰ Ernst & Young, Sweden, *Evaluation of the second phase of the Swedish National Audit Office's cooperation with the SAACB of Palestine*, 2021, p. 15.

⁵¹ Ramboll, *Evaluation of the institutional development cooperation between the Swedish National Audit Office and the Kosovo National Audit Office*, 2022, p. 9.

⁵² Ramboll, *Evaluation of the institutional development cooperation between the Swedish National Audit Office and the Kosovo National Audit Office*, 2022, p. 9.

⁵³ ASEAN Supreme Audit Institution, *Strategic Plan 2022-2025*, 2021.

formed part of our support to the audit institution in Tanzania. In 2021, a second round of final seminars was held, with about 60 participants, with an emphasis on coaching and active listening.⁵⁴

Support to the audit institution in Zimbabwe has led to somewhat better leadership. Our training sessions have supported the development of managers' leadership skills, which has led to better communication, more openness and more understanding between managers and employees. This enhanced relationship, in turn, has contributed to better work environment and has increased employee motivation.⁵⁵ Governance has also evolved, for example management has gained access to new methods and leadership tools.

Our cooperation with the audit institution in Kosovo has helped strengthen leadership at various levels.⁵⁶ The top-level managers state that they have gained new perspectives and have developed their feedback to employees. This has led to strengthened team spirit and the relationship between employees and the highest level of management has improved.

Increased knowledge and understanding of HR support operations

The Swedish NAO has provided support to audit institutions in the development of HR competency. For example, we have assisted AFROSAI-E in the production of a digital HR tool.⁵⁷

Our support to the PASAI region is focused on HR, and initiatives in this field were already in place before the formal cooperation agreement was signed in 2021. Activities have led to more knowledge and understanding of HR and of how strategies and plans can help authorities achieve greater accuracy in areas such as recruitment, professional development and career planning.⁵⁸ One of the participating institutions has established an HR function to further establish their knowledge.⁵⁹ Together with the PASAI Secretariat, we have prepared a programme that can be implemented remotely, in which the audit institutions are able to develop their own HR strategy and operation plan. Four out of six participating institutions operate in accordance with the programme.⁶⁰

⁵⁴ Swedish National Audit Office, *Questionnaire survey: Tanzania Dodoma och Dar - Training in cooperation with the Swedish NAO*, 2021.

⁵⁵ Ramboll, *Evaluation of the institutional development cooperation between the Swedish National Audit Office and the Office of the Auditor General of Zimbabwe*, 2022, p. 12.

⁵⁶ Ramboll, *Evaluation of the institutional development cooperation between the Swedish National Audit Office and the Kosovo National Audit Office*, 2022, p. 10.

⁵⁷ Swedish National Audit Office, *Mission report on the Development and Implementation of HR assessment tools for the AFROSAI-E Region*, 2018.

⁵⁸ Swedish National Audit Office, *Final Survey Report PASAI HRM program*, 2021.

⁵⁹ PASAI, *PASAI Annual Report 2020–2021*, 2021.

⁶⁰ Swedish National Audit Office, *Progress report: Support PASAI region – HR Strategic and Operational plans and processes*, 2020.

In the PASAI region, it is challenging for small institutions with limited resources to build long-term capacity and ability. Support must be adapted to institutions with a number of employees ranging from twenty to several hundred. The content and working method have been designed based on real needs in order to support sustainability.

“The programme was well-developed and ensured that we have the necessary competency and knowledge to develop our own HR strategy and operations plan for HR. The support from PASAI and the Swedish NAO has been incredible, in the sense that it gave us the opportunity to express our own misgivings and ideas about the development of our action plans.”

Audit institution in Kiribati: Our emerging journey in Human Resources on 24 August 2021.

Our partnership with the audit institution in Moldova has also included support to the HR department. For the first time, they have carried out a staff survey, which helped the managers better understand and accept certain shortcomings and areas for development. An action plan has been prepared based on the results.⁶¹

Higher level of quality in the training programmes through regional support

In our cooperation with ASEANSI and AFROSAI-E, we have assisted in the development of capacity development programmes, for example “train-the-trainers”, in which participants subsequently hold training sessions at their own audit institution.

“This training has led to better auditors, focused audits and better relations between managers and employees, and it has improved staff accountability and the assessment system.”

Quote from the 2019 integrated annual report for AFROSAI-E that refers to the Training of Trainers programme.

In partnership with ASEANSI, we have supported four educators in financial audit, who in turn held training sessions for 39 auditors in the region. We have also helped the audit institution in the Philippines train 33 new educators in compliance audit from different audit institutions in ASEANSI.⁶²

⁶¹ INTOSAI-Donor Cooperation, *Institutional Development Cooperation between the Swedish National Audit Office, and the Court of Accounts of the Republic of Moldova*, 2017. Swedish National Audit Office, *Action plan in the context of CoA employee satisfaction survey*, 2020.

⁶² ASEANSI Newsletter, “Volume III 2021. The 6th ASEANSI Senior Officials’ meeting”, accessed 23 March 2022.

Within the AFROSAI-E partnership, we have long supported the development of training programmes that aim to increase the quality of training sessions implemented.⁶³

Our support to AFROSAI-E and ASEANSAI has thus helped provide the basis for capacity development in each region. This is also evident since we have employed, on several occasions, experts from the AFROSAI-E region as educators in our other partnerships.


“Subject matter experts from the Swedish NAO provided valuable guidance to the resource people – from the design of compliance audits to course programmes on financial audit and the delivery of the training sessions.”

Resource people from the audit institutions of Cambodia, Malaysia, Myanmar, and the Philippines.

Network among participants of the cooperation

In several partnerships, we have noted that the participants appreciate the opportunity of sharing knowledge and experience with each other. In the Western Balkans partnership, our support has contributed to strengthened cooperation between audit institutions in the region.⁶⁴ Initiatives have focused on creating an open climate of dialogue, which has conducive for an active participation on the part of employees in the region. This, in turn, has led to the formation of new networks and a greater exchange of experience among members. Although their mandate varies, the network may function as a forum for exchanging knowledge as well as for discussing common challenges.

4.2 Developed methods for capacity development and strengthened exchange between organisations

 It is the assessment of the Swedish NAO that, at a global level, we contribute to strengthened information and experience exchange on capacity development. By providing different arenas for exchanging experience, we have promoted cooperation between audit institutions interested in capacity development. We have also compiled good examples and development methodology support, which for the first time has been adapted to the needs of audit institutions in complex settings. Between 2020–2022 we have enhanced methods to facilitate remote work.

⁶³ African Organisation of English-speaking Supreme Audit Institutions, *AFROSAI-E Integrated Annual report, 2019, 2020*.

⁶⁴ Ramboll, *Evaluation of the regional development cooperation between the Swedish National Audit Office and the Western Balkans and Türkiye, 2022*, p. 3, 14.

INTOSAI's Capacity Building Committee (CBC)

INTOSAI's Capacity Building Committee (CBC), in which Auditor General Helena Lindberg is Vice Chair, promotes the development of both INTOSAI's regions and member organisations in developing countries. The CBC operates by developing and disseminating methods and information on capacity development. The CBC has about 60 members, including all of INTOSAI's regional organisations, and most of its work takes place in ten project groups led by various audit institutions.

Increased dissemination of knowledge on capacity development

During the period, the CBC has taken several initiatives toward capacity development between sister organisations, that is, peer-to-peer cooperation. However, more work is needed in this area to raise the quality of the cooperation and to increase the number of audit institutions who can contribute.

On the basis of thematic discussions at a meeting in 2019, common lessons learned and good examples have been summarised and shared. These lessons learned also formed the basis of a regional meeting in EUROSAI in 2020, at which the Swedish NAO, together with colleagues from the Netherlands, had a more in-depth exchange between audit institutions with experience of peer-to-peer cooperation.

Based on the identified needs, the CBC formed a workstream under the leadership of the audit institution of the Netherlands, with the aim of improving the quality and increasing the scope of peer-to-peer cooperation. Through this work, experience from more experienced audit institutions, including the Swedish NAO, has been shared in several workshops to promote methods development.

New initiative on audit of donor funds

In 2021, the CBC set up a workstream under the leadership of the Swedish NAO with a focus on audit institutions' audit of donor funds. A panel discussion on this theme was held as a webinar with contributions from audit institutions in countries such as Afghanistan, Indonesia and Kenya, as well as from development aid actors such as the World Bank, the European Commission, and the German aid organisation Gesellschaft für Internationale Zusammenarbeit (GIZ).

Intensified support to audit institutions in complex environments

During the period, the CBC, under the Swedish NAO's leadership, has increased its focus on audit institutions in complex environments. With users' needs as a starting point, we help several workshops for Auditors General, and organized a number of webinars aimed at sharing experiences and learning from each other.

Furthermore, several tools and methods have been developed to support the audit institutions.⁶⁵

In the years 2018–2019, the Swedish NAO organised, within the framework of the CBC, a workstream for audit institutions in fragile states, called Auditing in complex and challenging contexts (ACCC), with seminars in Johannesburg, Tunis, and Kuala Lumpur for top management at 22 audit institutions in total and two regional secretariats. The seminars focused on common challenges as well as possible solutions and good experience. During the COVID-19 pandemic, the initiative was able to carry on in digital form at the request of the participants. A group of Auditors General also exchanged knowledge and experience about skills supply and offered each other professional support at the same time.⁶⁶

Since 2019, the ACCC has organised popular webinars on themes relevant to audit institutions in fragile states. They have focused on Sierra Leone’s lessons learned from auditing funds during the 2014 Ebola outbreak, experiences from safeguarding and maintaining the independence of an audit institution, the audit institution’s capacity development with the help of external support, and skills development and supply in challenging contexts. In the first year, usually there were 20–30 participants at each webinar, but during the COVID-19 pandemic, the impact increased drastically and in some cases there were over 100 participants. The number of webinars has also increased, from three in 2019 to six in 2021. These seminars provide an increasingly broad group with knowledge about conditions, challenges and opportunities for an audit institution’s operations in challenging contexts.⁶⁷

The workstream to a large extent consists of audit institutions from fragile states and has also shared good ideas and experiences via the CBC web page. The web page has about 1,200 subscribers.⁶⁸ It consists of blogs, articles, case studies from individual countries and infographics and texts about experience of common interest.⁶⁹ These have contained information to parliaments and development aid organisations on what applying international auditing standards entails for audit institutions and infographics for audit institutions on how to retain and develop staff or how to make the best possible use of inadequate IT and internet solutions. The material can also be shared via social media, including CBC’s twitter account.

The COVID-19 pandemic has had an equalising effect on audit institutions’ opportunity to participate in various activities. Those who did not have the possibility to send delegates to international meetings have been able to link up to

⁶⁵ Swedish National Audit Office, *Swedish National Audit Office Annual Report for 2020, 2021*, p. 24.

⁶⁶ Swedish National Audit Office, *Swedish National Audit Office Annual Report for 2019, 2020*, p. 27.

⁶⁷ Swedish National Audit Office, *Swedish National Audit Office Annual Report for 2020, 2021*, p. 26.

⁶⁸ INTOSAI CBC Twitter account: https://twitter.com/INTOSAI_CBC.

⁶⁹ INTOSAI CBC homepage: <https://www.intosaicbc.org>.

digital events. In the same way, these events also become available to a larger group at each audit institutions, since there is usually no upper limit to the number of participants. This applies to both the CBC and other forums for cooperation.

Strengthened cooperation with international aid organisations

As Vice Chair of the CBC, the Swedish NAO is also a member of other strategic forums, such as the INTOSAI Donor Cooperation (IDC). The IDC comprises 25 bilateral, regional and global aid organisations and 18 audit institutions that represent INTOSAI's members.⁷⁰

The CBC operates in various ways to strengthen cooperation with international donors and to increase the scope of and to raise the quality of support to audit institutions. Since 2016, the CBC and IDC annual meetings are held in conjunction to each other, as a way to increase contacts between the organisations and reduce travel. Our assessment is that these contacts lead to increased interest for, and more knowledge about audit institutions' operations. However, the impact is more limited among the local representatives of the aid organisations. The World Bank carried out a study on audit institutions' independence that was presented in webinars in 2021. Auditor General Helena Lindberg was among several invited experts who spoke about audit institutions' challenges and needs related to independence.

4.3 Effectiveness, transparency and accountability in the multilateral system



In the past year, the Swedish NAO has built structures and improved conditions to accept assignments as auditor in international organisations. In this way we want to achieve the goal of contributing to effectiveness and accountability in the multilateral system.

The Swedish NAO is the only Swedish state actor that is able to audit international organisations. This led us, in 2020, to investigate the conditions for such activities and we concluded that we possess the necessary capacity.

The Swedish NAO has created internal structures for the assignments

In the years 2021–2022, we established internal structures to be able to apply and accept assignments as auditor in international organisations.

⁷⁰ INTOSAI Donor Cooperation, "About the INTOSAI Donor Cooperation", accessed 20 June 2022.

Intensified strategic intelligence and two applications

In cooperation with the Ministry for Foreign Affairs and the missions abroad, we have identified organisations where we could submit a tender. This resulted in our tender, in 2021, for the audit of the World Food Programme. However, that assignment was assigned to our sister audit institution in Germany. We drew important conclusions from our tender preparations, which led to actions such as the preparation of external communications material about our capacity and experience. We have used these lessons learned in this year's application to the International Labour Organisation.

4.4 Relevant and effective actor in development cooperation



In many ways, the Swedish NAO has a unique role in contributing accountability and transparency to central government activities, for the benefit of the citizens. Our working method consists of using our own competence in our partnerships and working colleague-to-colleague, which contributed to relevant support and an effective implementation of our assignments. We also disseminate our experiences in various forums.

We are a relevant actor in Swedish aid

The Swedish NAO continuously examines the relevance of its activities in relation to the aid policy objective, the 2030 Agenda and our remit from the Riksdag – to conduct international development cooperation.⁷¹

We share experiences via a network of public authorities and our external communication

The Swedish NAO takes part in a network of public authorities coordinated through Sida's authority hub. The network provides an opportunity to disseminate knowledge and exchange experiences with other agencies interested or active in Swedish development cooperation.

Within the framework of our ongoing cooperation projects, we also hold a continuous dialogue with Swedish actors (mainly Sida and the missions abroad) in each country and with international actors, such as the EU and the World Bank.

To increase awareness about the Swedish NAO's international development cooperation, we publish information on our website. When we launch new

⁷¹ Criteria for assessing international projects and the international strategy.

partnerships, we publish a news item, a press release and a tweet. The media impact is limited, but it contributes to the transparency of our activities.

4.5 Attracts and develops our staff



The Swedish NAO's international operations attract new employees to the agency and develop those who take part in the missions. We therefore consider that our realisation of objectives is good.

Many employees are involved in international development cooperation

The international development cooperation activities are generally known among employees at the Swedish NAO, and a considerable proportion are involved as experts in the cooperation projects. For our employees, it is a matter of conveying knowledge as well as bringing ideas and inspiration back to our own organisation. The opportunity to work at the international level is also communicated externally when we recruit new employees.

Table 3 Employees involved in the international development cooperation activities

| | 2019 | 2020 | 2021 | 2022 |
|---|------|------|------|------|
| Number of people involved in the international development cooperation activities ⁷² | 69 | 53 | 60 | 69 |
| Average no. of employees (excl. those on leave) | 314 | 292 | 289 | |

Activities to develop employees working in international missions

We organise lunch seminars for sharing knowledge with employees at the whole agency. We also offer development opportunities for the employees who are involved in the international cooperation, including the possibility of attending relevant training sessions, such as facilitation courses. Seminars are also held to address learning within the organisation, based on conclusions from our evaluations. During the past year, the introduction for new employees within international development cooperation has been under review.

⁷² Only includes those who report their worked hours and who hours have been registered on the account for employed staff, that is, not the account for fees/intermittent employment. Includes people who have worked more than 40 hours during a year. The same conditions for the number of people budgeted for 2022.

5 Success factors, challenges and conclusions

In this chapter, we present our conclusions, including success factors and challenges that the Swedish NAO has identified in our external evaluations. This mainly relates to our bilateral and regional partnerships.

We also present the conclusions from these evaluations.

5.1 Success factors for achieving desired results

We have identified several success factors from our cooperation project, based on evaluations and our own observations.

Flexibility enables us to meet our partners' needs and achieve the best results

An important success factor highlighted in several evaluations is our flexibility and adaptability. This applies in terms of design of the support to our partners as well as the implementation of the initiatives. An example is our partnership in Kosovo where our experts receive positive feedback on their ability to adapt the training to our participants' situation and on successfully establishing an open dialogue.⁷³ In the evaluation of our cooperation with the audit institution in Zimbabwe⁷⁴ the achieved results are in part explained by our understanding of their needs and in part by our flexible approach. The evaluation of our cooperation in Uganda emphasised the same characteristics – that the good results are due to our flexibility and our ability to identify the greatest needs.

Being flexible allows us to deal with the uncertainty that is ever present in change projects. In addition, uncertainty increases in projects conducted in a challenging environment. At the same time, this flexibility involves some challenges, including for goal and results-based management, since the support is subject to change. We deal with this by clearly documenting any change.

⁷³ Ramboll, *Evaluation of the institutional development cooperation between the Swedish National Audit Office and the Kosovo National Audit Office*, 2022, p. 27-28.

⁷⁴ Ramboll, *Evaluation of the institutional development cooperation between the Swedish National Audit Office and the Office of the Auditor General of Zimbabwe*, 2022, p. 16.

Co-creation – teaching without giving ready answers – gives the partner clear ownership

Another success factor highlighted in evaluations is our ability to teach rather than to provide ready answers. This form of support, in turn, provides a good basis for our partners to take ownership of their change process. In our partnership with the audit institution of Kosovo achieving results has been important.⁷⁵ In Tanzania, our strategy “to support rather than replace”, has helped lead to sustainable results.

Co-creation of manuals and policies has also led to successful partnerships in AFROSAI-E and Cambodia.⁷⁶ The success lies in the documentation of and the ability to disseminate processes; the cooperation and co-creation also gives our partners ownership.

The close and practical shaping of our support is also highlighted in the feedback from our partners. The analysis of our cooperation with Afghanistan identified precisely the close and practical support to a group of financial auditors as a success factor.

A trusting relationship provides better opportunities for cooperation

Almost all external evaluations emphasise that trust in the relationship between the Swedish NAO and our partners constitutes an important element of the cooperation. It is precisely the trust in us that has had a decisive role for the positive development of many partnerships.

Our trusting relationship with the audit institution of Cambodia is by virtue of the continuity in staffing in the project, which the evaluation highlights as particularly important for building trust.⁷⁷ The importance of a trusting relationship has also been clear in our cooperation with the audit institution in Zimbabwe. Our support has built on a great deal of understanding of the institution’s needs, their operations and the context in which it operates. This has contributed to confidence between the parties, which in turn has led to better opportunities for cooperation.⁷⁸

The importance of the relationship is also underlined in regional partnerships. A close and long relationship that permits an open dialogue about challenges and possibilities is a factor that plays a role, and has guided our support to

⁷⁵ Ramboll, *Evaluation of the institutional development cooperation between the Swedish National Audit Office and the Kosovo National Audit Office*, 2022, p. 27-28.

⁷⁶ Ernst & Young, Sweden, *Evaluation of the cooperation between the Swedish National Audit Office and the National Audit Authority of Cambodia*, 2021, p. 17.

⁷⁷ *Ibid.*, p. 5.

⁷⁸ Ramboll, *Evaluation of the institutional development cooperation between the Swedish National Audit Office and the Office of the Auditor General of Zimbabwe*, 2022, p. 16.

AFROSAI-E.⁷⁹ In our regional cooperation with the Western Balkans, we have had forthright and regular communication with the region that has contributed to training activities defined by openness and a non-judgemental climate.⁸⁰

Considering the whole organisation in a change process is important

Our experience shows that it is important to take the whole organisation into account in the change process. By broadening our support to cover different parts of the organisation, we increase recipient capacity. This means involving areas such as HR, communication, strategic planning and leadership in the cooperation.

In our partnerships with the audit institutions in Kosovo,⁸¹ Moldova,⁸² Cambodia,⁸³ Liberia⁸⁴ and Palestine,⁸⁵ management's involvement has been a very important success factor for creating change and achieving desired results. This has also strengthened our partners' ownership of and commitment to their change processes that follow our training sessions.

Training the trainer helps increase dissemination of knowledge

The evaluations highlight knowledge passed on between employees within the partner organisation and see it as a condition for implementing and institutionalising the results. Training the trainers is a concept included in several of our partnerships; in Kenya and in Tanzania, for example, this has been an important success factor.⁸⁶ ⁸⁷ Knowledge is passed on from the participants to other employees at the agency, which has provided the necessary basis for institutionalising the knowledge.

It has also been important to train the trainers in the regional context; in part to disseminate the knowledge, and in part to strengthen the cooperation between institutions in the region. This is evident in the feedback from our regional partnerships in AFROSAI-E and in ASEANSAI. The Swedish NAO has also

⁷⁹ Niras, *Evaluation of support to the African Organisation of English-Speaking Supreme Audit Institutions*, 2022.

⁸⁰ Ramboll, *Evaluation of the regional development cooperation between the Swedish National Audit Office and the Western Balkans and Türkiye*, 2022, p. 3, 14.

⁸¹ Ramboll, *Evaluation of the institutional development cooperation between the Swedish National Audit Office and the Kosovo National Audit Office*, 2022, p. 10.

⁸² Swedish National Audit Office, *Action plan in the context of CoA employee satisfaction survey*, 2020.

⁸³ Ernst & Young, Sweden, *Evaluation of the cooperation between the Swedish National Audit Office and the National Audit Authority of Cambodia*, 2021, p. 5.

⁸⁴ Liberia, *Survey Quality Assurance*, 2021.

⁸⁵ Ernst & Young, Sweden, *Evaluation of the second phase of the Swedish National Audit Office's cooperation with the SAACB of Palestine*, 2021, p. 38.

⁸⁶ Ramboll, *Evaluation of the institutional development cooperation between the Swedish National Audit Office and the Office of the Auditor General of Kenya*, 2022, p. 10.

⁸⁷ Ernst & Young, Sweden, *Evaluation of the Swedish National Audit Office's cooperation with the National Audit Office of Tanzania*, 2021, p. 27.

engaged experts from AFROSAI-E as facilitators in other partnerships, both at the regional and bilateral level.⁸⁸

Knowledge about the regional context

An understanding and knowledge of the environment in which our partners operate is essential for our relevance. This is highlighted, not least, in the evaluations of our partnerships in Kosovo and in Zimbabwe.^{89 90} In our cooperation in the Western Balkans, an understanding of the regional context is decisive for achieving results. This is facilitated by the fact that the Swedish NAO has an employee stationed in the region. Despite a challenging political context, activities have been completed with good results due to our good understanding of the culture.

Multilateral cooperation is effective for large scale support

A regional approach to cooperation has advantages, for both the participants themselves and the Swedish NAO as a partner. In regional cooperation there are economies of scale in joint training sessions and common manuals, for example. Regional cooperation also contributes positive collegial pressure for change between the participating organisations. Questions of a potentially sensitive nature may be better suited to regional rather than bilateral discussions, as no party needs to feel particularly singled out. On the basis of these experiences, we have chosen to support existing regional cooperation in AFROSAI-E, ASEANSAI, PASAI, East Africa and the Western Balkans.

Common to experiences of formal and informal multilateral cooperation is the value attributed by the participants to the exchange with colleagues, despite the fact that in some cases this may involve language difficulties. These informal networks can carry on even after the completion of training programmes or parallel audits, and the mutual learning can thereby also continue, thanks to good contact with colleagues who have relevant knowledge and experience.

We can also clearly see that we bring this learning from our bilateral partnerships into the regional partnerships and further into the global dialogue and vice versa. This is apparent, not least in our global engagement in auditing of donor funds in fragile states.

⁸⁸ Niras, *Evaluation of support to the African Organisation of English-Speaking Supreme Audit Institutions*, 2022.

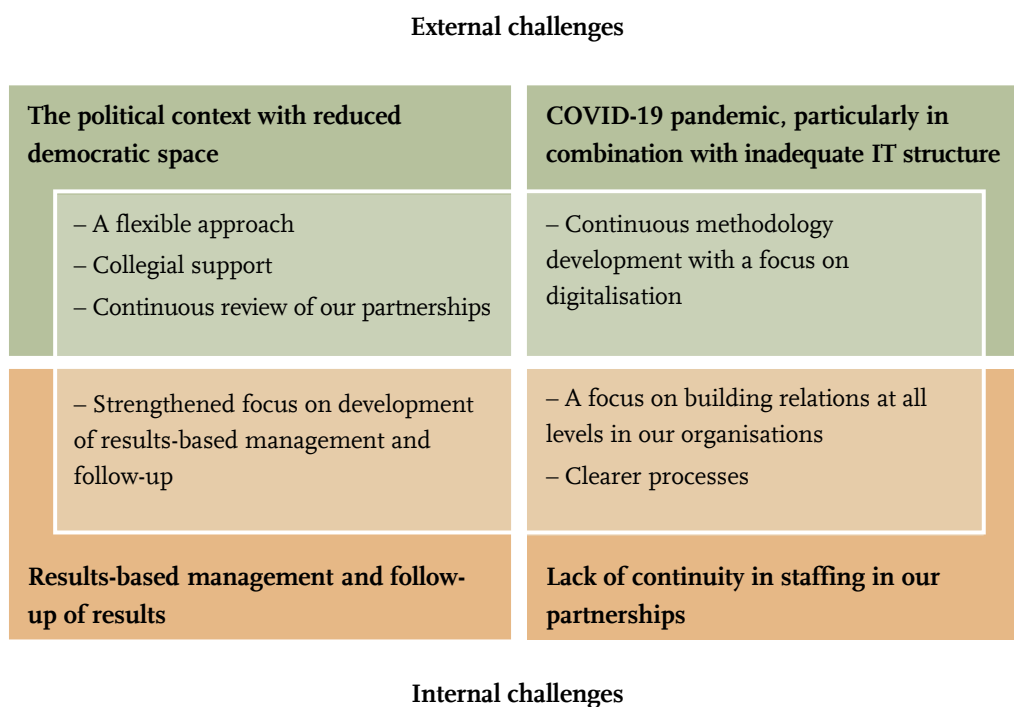
⁸⁹ Ramboll, *Evaluation of the institutional development cooperation between the Swedish National Audit Office and the Kosovo National Audit Office*, 2022, p. 12.

⁹⁰ Ramboll, *Evaluation of the institutional development cooperation between the Swedish National Audit Office and the Office of the Auditor General of Zimbabwe*, 2022, p. 16.

5.2 Identified challenges

The external evaluations have identified a number of challenges. The figure below shows these challenges and strategies for handling them.

Figure 9 Challenges in our partnerships and how they are handled



The pandemic combined with IT infrastructure deficiencies remains a challenge

The COVID-19 pandemic has been a great challenge for international operations, primarily in countries in which the society was shut down and IT infrastructure was inadequate, such as Liberia and Zimbabwe. The consequences of the pandemic have been underlined in almost all evaluations produced in the past two years. Our partners' operations are still marked by delays in their daily activities. This affects our partnerships, since employees lack time and means to participate in efforts and training sessions to develop the organisation.

At the same time, the COVID-19 pandemic has accelerated our own and our partners' digitalisation and methodology development. We see that in many cases, support can be provided through digital platforms and that we will be able to give a blend of digital support, physical support and support in hybrid form to a greater extent. There are positive results: more people have been able to take part in seminars and workshops, mainly in our global commitments. Other areas have been more negatively affected, such as quality assurance and quality control, in which certain steps must be carried out at our partners' locations.

Difficult political contexts with reduced democratic space

In many of our partner countries, the political context is difficult, with a small democratic scope. Political instability, short-sighted economic and political decisions, difficult social and economic conditions and inadequate application of the rule of law are common. Nonetheless, operating where we generate most added value is contained in our approach. Our approach is flexible, we work colleague-to-colleague and focus on our partner's needs. This is how we endeavour to form the best conditions to achieve results, in spite of our partners operating in difficult environments. We give our partners backing to strengthen their communication with parliament in order to boost the impact of their audits. We also collaborate with a number of other actors to ensure the best possible understanding of the context.

However, in some cases, we need to reassess our activities to the context. For example, we have discontinued our cooperation with the audit institution in Afghanistan as a result of the political situation.⁹¹ In Cambodia, cooperation was hindered by the very narrow democratic space and the institution's inadequate communication with the general public.⁹² In our cooperation with ASEANSAI, we continuously follow up Myanmar's participation in the regional cooperation and evaluate its effect on our engagement.

Maintaining staffing continuity is difficult

Maintaining continuity of staffing is a key challenge. Many of our partners have a high staff turnover, which is identified as an obstacle in the evaluations of our partnerships in Kosovo⁹³, Kenya⁹⁴ and Zimbabwe⁹⁵. We address this by working with the whole organisation and building relationships at all levels. This reduces the risk and dependence on individuals if key personnel leave.

Better follow-up of results needed for management and learning

Several evaluations, such as the evaluation on our cooperation in Uganda, emphasise the importance of us more explicitly following up the results. It is important for effective and targeted management of the projects, but also for creating learning.

⁹¹ Swedish National Audit Office, *Mission report Performance Audit mission*, 2019, p. 2.

⁹² Ernst & Young, Sweden, *Evaluation of the cooperation between the Swedish National Audit Office and the National Audit Authority of Cambodia*, 2021, p. 30.

⁹³ Ramboll, *Evaluation of the institutional development cooperation between the Swedish National Audit Office and the Kosovo National Audit Office*, 2022, p. 12.

⁹⁴ Ramboll, *Evaluation of the institutional development cooperation between the Swedish National Audit Office and the Office of the Auditor General of Kenya*, 2022, p. 1.

⁹⁵ Ramboll, *Evaluation of the institutional development cooperation between the Swedish National Audit Office and the Office of the Auditor General of Zimbabwe*, 2022, p. 17.

This has led to internal development efforts and training initiatives in results-based management for employees at our international department. We have also produced a procedure for follow-up and evaluation that applies to all our cooperation projects.

5.3 Key factors for sustainable results

In 2021, the evaluations especially focused on identifying the conditions for sustainable results. This is an important part of the internal development of strategies and methods, not least in phasing out our cooperation projects.

Manuals and policies provide a basis for lasting change

Several of the evaluations produced during the year show that the Swedish NAO's support, in the form of more policies, more guidelines and more training material, has contributed to favourable conditions for sustainable results. Since several of our partners have a high staff turnover, the knowledge still remains available to new auditors, and it helps harmonise the working methods.

A format that ensures knowledge dissemination

Lasting results presuppose that the results are disseminated within the organisation at various levels, from the individual to the organisation level. Our concept of "training the trainer" has proven to be very successful and has contributed to the dissemination of knowledge within each audit institution.

Strengthened ownership at the partner organisation

Ownership and engagement are closely linked to a strong willingness to change at all levels in our partner organisations, which is a prerequisite for achieving sustainable results. According to the evaluations, our approach to "support rather than replace" is key to securing this engagement.

5.4 Conclusions – good results from the activities

Below are conclusions and reflections based on the evaluations that formed the basis for the results report.

Contributes to democratic transparency in our partner countries

Through the Swedish NAO's global, regional and bilateral activities, we contribute to effective administration and democratic development in our partner countries. We do this mainly by strengthening our partners' knowledge of and processes for financial audit, performance audit, quality assurance and quality control. For greater impact in the change process, we also have initiatives that aim to strengthen our partners' institutional capacity in areas such as HR,

communication, strategic planning and leadership. We bring knowledge and methods from our cooperation projects into our own organisation as well as to the forums in which we operate at the global level. In this way, we also contribute to methodology development at the global level.

Important to further develop management and composition of our cooperation projects

By continuing to develop results-based management and the follow-up of our cooperation projects, we can increase target fulfilment and learning, but also enhance the communication of our results. We also need to continuously strengthen learning based on the evaluations.

In some countries, such as Afghanistan, societal development is headed in the wrong direction. Therefore, we need to be prepared to review our partnerships when the democratic conditions prevent our partner from serving as an independent audit institution. A starting point for our activities is the 2030 Agenda, where all countries must take part in the progress toward a sustainable society. This is why we give priority to initiatives that reach the supreme audit institutions of the least developed countries and where we see great development opportunities.

Regional and bilateral commitments support each other

A regional approach to cooperation has advantages, for the participants themselves and for the Swedish NAO as a partner. In regional cooperation there are economies of scale in joint training sessions and common manuals, for example. Regional cooperation also contributes positive collegial pressure for change between the participating organisations. Networks are created that last over time, independent of the presence of the Swedish NAO.

While the regional initiatives entail greater breadth, they come with a risk of losing the depth, the relations and the needs adjustment that we have in our bilateral collaborations. We see that different forms of support are suited in different contexts; for example, regional support is suitable when an audit institution has achieved a relatively high level of maturity.

We can see that we bring this learning from our bilateral partnerships into our regional partnerships and vice versa. For this reason, we will continue to work both at the regional and bilateral level, depending on the needs, wishes and development level of the audit institution.

Co-creation, ownership and relationships are important for achieving results

Co-creation entails definite ownership and thereby a fundamental factor for creating lasting results. We regard our approach, which builds on teaching rather than providing answers, as essential in our continued efforts. Our support is practical and close, which makes it relevant and targeted. We can see clear positive results from involving the whole organisation, including the leadership, in our activities. It increases the partner's willingness to change and their sense of ownership.

Achieving needs-based support requires a trusting relationship between us and our partners. This is why we focus continuing to build relations to create an open and forthright dialogue. This is very important, since we are moving increasingly toward hybrid support, and tailor our support based on its purpose and our partners' needs.

Creating sustainable results is a constant challenge

Ensuring long lasting results is a constant challenge in our work and in development work in general. Therefore, we consider some areas as particularly important when it comes to the design of our cooperation projects. It is a matter of, in part, creating the conditions necessary for disseminating the results, for example by producing joint manuals and strategies and training the trainers, and in part, ensuring our partners' ownership and willingness to change. We want to include ownership already at the planning stage when we enter into new partnerships or review existing partnerships.

A relevant actor in development cooperation

Today's development is marked by crises, conflicts and a reduced democratic space, both in our neighbourhood and across the world. As a consequence, our partners' independence may become questioned and constricted. However, the audit institutions' role and responsibility with respect to the parliament and the citizens is more important and more relevant than ever. This means that we must remain flexible and use our partners' needs as a starting point to safeguard our relevance.

A changing world, greater focus on sustainability and the digital development brought about by the COVID-19 pandemic require that we continue to develop our methods and our approach in order to be an important and effective implementer of Swedish development cooperation.

Abbreviations

| | |
|--------------------|--|
| AC | Audit Chamber of the Republic of Armenia |
| ACCC | Auditing in complex and challenging contexts |
| AEC | ASEAN Economic Community |
| AFROSAI-E | African Organisation of English-speaking Supreme Audit Institutions |
| ARABOSAI | Arab Organization of Supreme Audit Institutions |
| ASEAN | Association of Southeast Asian Nations |
| ASEANSAI | Association of Southeast Asian Nations (ASEAN) Supreme Audit Institutions |
| AU | African Union |
| BNI | Business Network International |
| CBC | INTOSAI Capacity Building Committee |
| CoARM | Court of Accounts of the Republic of Moldova |
| COPF | Parliamentary Committee for Oversight of Public Finances in Kosovo |
| CPP | Cambodian People's Party |
| DAC | Development Assistance Committee |
| DCFTA | The Deep and Comprehensive Free Trade Areas |
| ECA | European Court of Auditors |
| EU | European Union. |
| EUROSAI | European Organization of Supreme Audit Institutions |
| EU Twinning | Twinning is a programme in which authorities and officers from EU Member States share knowledge and experience to institutions in countries outside the EU |
| UN | United Nations |
| GAC | General Auditing Commission |
| GIZ | Gesellschaft für Internationale Zusammenarbeit |

| | |
|----------------|---|
| GPC | General Personnel Council |
| HR | Human Resources |
| HRM | Human Resources Management |
| IDC | INTOSAI-Donor Cooperation |
| IDI | INTOSAI Development Initiative |
| INTOSAI | International Organization of Supreme Audit Institutions |
| ISSAI | International Standards for Supreme Audit Institutions, developed by INTOSAI |
| JWGAA | Joint Working Group of Audit Activities |
| KNAO | Kosovo Office of the Auditor General |
| LTAPII | Long-Term ASEANSAI Programme on ISSAI Implementation |
| NAA | National Audit Authority of Cambodia |
| NAOT | National Audit Office of Tanzania |
| NATO | North Atlantic Treaty Organization |
| OAG | Office of the Auditor General of Zimbabwe |
| OAGK | Office of the Auditor General of Kenya |
| OAGU | Office of the Auditor General of Uganda |
| ODA | Official Development Assistance |
| OECD | Organisation for Economic Cooperation and Development |
| PASAI | Pacific Association of Supreme Audit Institutions |
| PAT | Partnership for Accountability and Transparency |
| PEFA | Public Expenditure and Financial Accountability |
| PFM | Public Financial Management |
| SAACB | State Audit and Administrative Control Bureau of Palestine |
| SAI | Supreme Audit Institution |
| SAI PMF | Supreme Audit Institution Performance Measurement Framework |
| SAOA | State Audit Office of Afghanistan |

| | |
|--------------|--|
| Sida | Swedish International Development Cooperation Agency |
| SIGMA | Support for Improvement in Governance and Management |
| ToT | Training of Trainers |
| UNDP | United Nations Development Program |
| USAID | United States Agency for International Development |

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In this report, the Swedish National Audit Office (Swedish NAO) presents the results of its international development cooperation.

The results show that the Swedish NAO contributes to long-term capacity building in Supreme Audit Institutions in Africa, Asia, Eastern Europe and the Western Balkans. The Swedish NAO also contributes to experience exchange between audit institutions in global forums. This development is closely in line with the purpose of the activities – to promote effective administration and democratic development in developing countries.

Through its support to audit institutions in developing countries, the Swedish NAO helps strengthen partners' knowledge and processes in financial audit and performance audit. To increase their capacity to perform audits of good quality, the Swedish NAO also provides support in human resources, communication, strategic planning and leadership.

The Swedish NAO has identified a number of success factors for achieving lasting results over time. This includes ensuring that support is flexible and using the partner's needs as a starting point, building on the partner's feeling of responsibility for their own progress and establishing a trusting relationship.

ISBN 978-91-7086-641-8

ISSN 1652-6597

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