

**A peer review
of the International
development operations of
the Swedish National
Audit Office**

Oslo, 5th March 2015

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ABBREVIATIONS

INTOSAI	International Organisation of Supreme Audit Institutions
OAGN	The Office of the Auditor General of Norway
SAI	Supreme Audit Institution
SNAO	The Swedish National Audit Office

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1. Background

The Swedish National Audit Office (SNAO) has a mission from the Swedish Riksdag to perform international development operations in line with the Swedish policy on aid.

The Office of the Auditor General of Norway (OAGN) has been commissioned by the SNAO to carry out a peer review of its international development operations.

The main goal for all development work by the SNAO is to contribute to their partners becoming SAIs working in accordance

with ISSAIs. The results framework established by the SNAO sets in addition the following objectives for all its development interventions:

- An effective audit process in place
- High quality and user-friendly reports
- Effective relations with Parliament, Government and other stakeholders

The review examines the SNAOs current development practices as pr. August 2014. The SNAO has currently nine bilateral and one regional development project.

2. Methodology

2.1 Review objectives

The Terms of Reference (ToR) states the following main objectives for the review:

1. Assess the relevance of the intervention logic
2. Assess the relevance and effectiveness of the SNAOs working methods particularly,
 - a. in managing the project, and
 - b. in the short and long term missions to the SNAOs partner SAIs

The review team elaborated the following questions in attempt to address the overall objective of the review, that of relevant intervention logic¹ and relevant and effective working methods:

- a. Logical results-chains and relevant and effective capacity building tools
 - a. Do the projects have results chains; i.e. reasonable explicit/implicit assumptions about whether or not the proposed activities could lead to the stated goals/objectives?
 - b. Are the SNAO capacity building tools likely to be relevant and effective with regards to the stated goals/objectives?
- b. Ownership and adaption of good practices to local context
 - a. To what extent is the intervention logic adapted to local context and partner's priorities? Does the SNAO have relevant and effective practices in their project management to ensure that the partners are actively involved in planning the objectives?
 - b. Does SNAO assess their partner's maturity and capacity to effectively cooperate with SNAO?
 - c. Does SNAOs have relevant and effective practices to ensure that short-term and long-term advisers adapt advice and behavior to local context?
- c. Systems for results-assessment and project monitoring
 - a. Does SNAO have routines and practices for assessing progress and results against the stated objectives?
 - b. Does SNAO have relevant and effective tools to adjust the course if assumptions /risks/other important factors change?

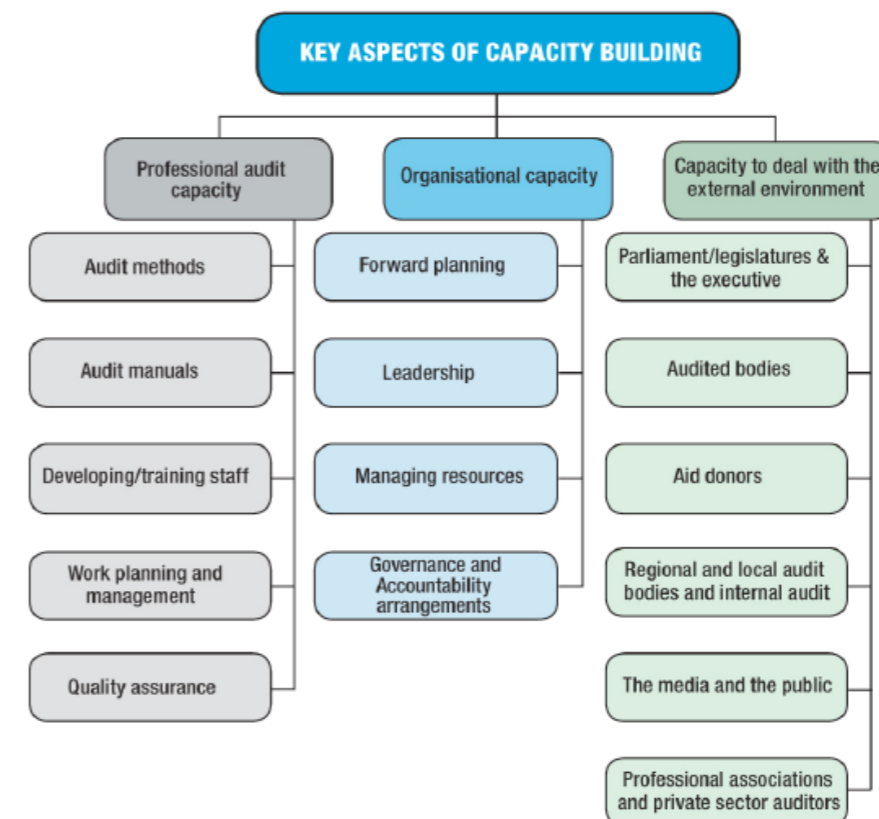
¹ Intervention logic can be defined in different ways and various terms are used to describe such program logic; For the purpose of this analysis, important concepts are defined as follows: Result-chains: Illustrates the causal flow between inputs, activities, outputs, outcomes and expected impact for any given intervention. Such result-chains do not necessarily take into account external environment - factors that may effect on the causal pathway. A theory of change goes further than building results chains and explores in greater depth the conditions and assumptions needed for the change to take place. A theory of change does also identify preconditions for change; factors that must be present for the desired change to happen. In the analysis; the term "intervention logic" will be understood in the broader sense, in line with the concept of theory of change. Intervention logic can be traced in the ex-ante project design and by observing actual practice during implementation.

2.2 Criteria and guides to Capacity building in Supreme Audit Institutions

The review draws on lessons learned and good international practices for capacity building. One important criteria/reference is the guide developed by the INTOSAI capacity building committee in 2007, "Building capacity in Supreme Audit Institutions". One of the main points of this guide is the recognition of the need for SAIs to strengthen not only their professional audit

capabilities, but also their organisational capability and their capacity to deal effectively with the external environment, including parliaments, the administration, civil society and the media (institutional capacity). The underlying rationale for the guide is that if the external environment within which a SAI operate does not have the capacity to interact with it, engage with its work and enact appropriate reforms, then the benefits of a well-functioning SAI is limited.² According to the INTOSAI guide, it is thus necessary to build capacity on 3 levels: professional capacity, organisational capacity and institutional capacity.

Model 1: key aspect of capacity building according to INTOSAI-capacity building Committee



² One could argue that one, regardless of the political context; need to build effective autonomous institutions first in order to develop (Huntington 1968; Tilly 1992, Fukuyama 2004). However Santiso (2006) shows that the technocratic approach has largely failed and often only created so called empty shell institutions. Pritchett, Woolcock and Andrews (2011) support this thinking in the working paper on "Capability Traps? The Mechanisms of Persistent Implementation Failure". One of the key insights of the paper is that aid agencies contribution to improved governance often end up reproducing the formal structures of governance found in developed countries, but with little of the function.

2.3 Sources of information

In line with the Terms of Reference, the team relied on four main sources of information for the peer review:³

- **The document base:** ranging from the Swedish NAO's general development policy, to concrete project documentation from four case-study-projects, including Project documents; minutes from Steering Committee meetings; progress- and mission reports etc.
- **Informant's interviews.** Informants are staff and management from SNAO with working experiences related to the Swedish NAO's development cooperation. No external stakeholders were interviewed for the review. A list of informants is found in the ToR in Annex 3 to this report; the interview guide is found in Annex I4.
- **Focus group:** Focus group with five short-term advisers in the SNAO
- **Evaluations/reviews of the SNAO's bilateral cooperation:** Has been used as secondary data to supplement the interviews and document studies

2.4 Limitations

The peer review focuses on the SNAOs policies and routines and whether these are in line with good practises for capacity building. The review is based on a sample of four of SNAO's projects that (i) reflects the current practises, (ii) has been ongoing for more than two years and (iii) represents a certain geographic variation, namely bilateral cooperation projects with SAIs in Kenya; Georgia, Tanzania and Cambodia. The focus is on current practices; hence the peer review is limited to the period 2012-2014. Documents from these four cooperation projects have been assessed to see how these policies and routines are reflected in the project documentation. Staff from SNAO has in interviews been asked to reflect on various aspects of the SNAOs development approach.

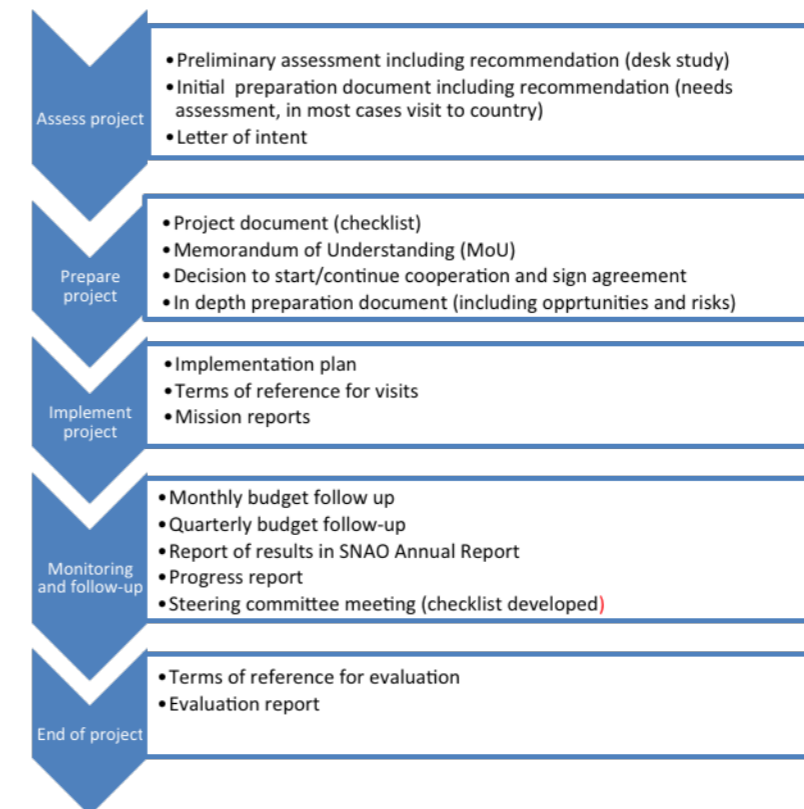
The peer review approach has thus important limitations in comparison to a standard evaluation of development cooperation. It gives no grounds for assessing actual relevance; effect or impact of SNAOs development cooperation's.

When assessing capacity building projects, one may also find that projects can be well managed and produce substantive outcomes in line with good practices for policies and routines; and still have no impact in terms of new knowledge, changed institutional behavior or improved situation. Nevertheless; policies and routines in line with good practices are important to ensure evaluable projects and documented results. It is also important in order to increase the possibility of relevant and effective projects with lasting impact.

3. Description of SNAO phases in cooperation projects

The SNAO has established a number of routines and practices in their international development cooperation. The figure below shows the relevant phases in SNAO's cooperation with partner SAI including corresponding guidance and templates for each phase of the cooperation.⁴ The peer review team has assessed key documents related to first four of these phases.

Model 2: Phases of SNAO's development cooperation



³ There has been no field visit to any of the SNAO-cooperation projects.

⁴ As described in document process description for cooperation projects (Processbeskrivning samarbetsprojekt)

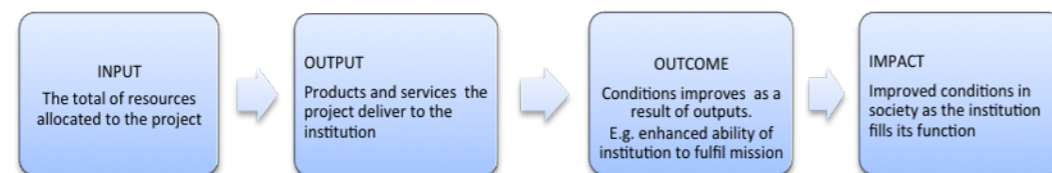
4. Logical results-chains and relevant and effective capacity building tools

4.1 Do the projects have results chains; i.e. reasonable explicit/implicit assumptions about whether or not the proposed activities could lead to the stated goals/objectives?

A result-chain is a way to illustrate the causal flow between inputs, outputs, outcomes and expected impact for any given intervention. They are simple exercises for displaying the (assumed) internal logic of the project design and expected causal pathway of change. The risk of simple result-chains is however that these may ignore important factors in the external environment whose absence might cause this pathway to break down, or otherwise alter the results/effects of any given intervention.

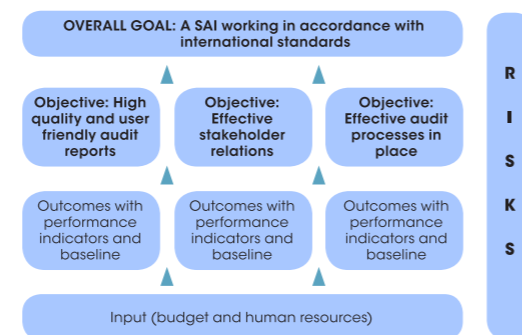
A logical result-chain for institutional capacity development can be described as follows⁵:

Model 3: Logical results chain



According to the SNAOs guidance for project-management, each project should establish result-chains with clear goals and outcomes, including result indicators, with a view to monitor and assess the results of the project. Furthermore, each project should have a baseline, which should be updated when entering into a new project phase. Risk-assessment is also mentioned by the SNAO as an important part of the project documentation. The following model displays the various elements the SNAO has defined for the Project Documents (PD):

Model 4: Mandatory elements in the PD in SNAO's development cooperation



The SNAO has introduced a new goal structure for the development cooperation; identifying three main objectives for development work within a SAI; namely: (i) Effective audit processes; (ii) High quality and user friendly reports and (iii) Effective stakeholder-relations. The Deputy auditor general, International Affairs (IA) Mr. Magnus Lindell, underlined however that these objectives may be treated and expressed differently from project to project, and that the result-chains may

appear/be stated differently in different projects. The SNAO has intentionally not developed a full-fledged template for the PD as these documents shall be formed in close dialogue with the partner SAIs.

The peer review team has analyzed the content of the project documents based on the SNAOs guidance for project-logic and results chains. The table below sum up how the various elements of a results chain appear in the various projects.

Model 5: Results chains from various projects

	PROJECTS			
	KENYA	TANZANIA	CAMBODIA	GEORGIA
Input	1 Described in terms of SNAO budget 0: OAGs input not made explicit	1 Described input from SNAO Annex 1 Key result areas and sustainability lists responsibility in NAIT, but input is not made explicit	1 Described in terms of human resource from SNAO. Not specified expected input from NAA. Budget not described	1 Described in terms of human resource from SNAO Not specified expected input from SAO
Output (not mandatory)	2 Described for 6 sub projects	0 Not described, but several of the described outcomes are outputs	2 Described and related to short term goals	2 Described as part of expected results
Outcome	2 Described as level 3 in AFROSAI E ICBF	1 Described, but mixed with output	2 Described equivalent to short term goals	2 Described as part of expected results
Performance Indicators	2 Described for 6 sub-projects	0 Not described	0 Not described	0 Not described; but defined outputs/outcomes are rather concrete
Baseline	0 Not described	0 Not described, but the problem description could serve as basis for baseline	0 Not described	0 Not described, but the narrative part could serve as basis for baseline
Objectives	2 Described as project purpose	2 Described as project purpose	2 Described as short term goals	2 Described
Overall goal	2 Described	2 Described	2 Described as long term goals	2 Described as overall objective
Risks	2 Described	2 Described	2 Described	2 Described

2: Described,
0: Not described;
1: Partly described.

The table above shows variation in the use of the various elements in the results chains in the projects. It also reveals discrepancies between the requirements in the guidance material and how the projects are managed in practice. The various elements of the results chains are further commented below.

⁵ See e.g. GAO-11-646SP Performance Measurement and Evaluation Definitions and Relationships, ISSAI 3000, p. 14 (2004).

OVERALL GOALS AND OBJECTIVES

The recently introduced goal structure has not yet been implemented in all projects.⁶ Formulated goals and objectives still vary. The overall impression is that the goals and objectives for the various projects work well as long-term objectives. There is however a risk that they are too ambitious, given the relatively short time horizon and sometimes also the limited scope of the cooperation's. The SNAOs strategic plan underline that the major part of the SNAOs development cooperation's shall be long term institutional cooperation-projects.⁷ The SNAO's cooperation agreements are, however concluded on a three years basis. The long-term objectives are only to a limited degree broken down in specific milestones that may be realistic given the relatively short three year cooperation agreements. This view seems to be shared by several of the SNAO-staff expressing the mismatch between long-term objectives and short term-cooperation agreements⁸

EXPECTED OUTCOMES

The defined outcomes are to a varying degree aligned with the overall objectives. The formulated expected outcomes have varying quality when looking to the SMART-criteria⁹ to guide the setting of objectives. Expected outcomes and outputs are often mixed up and used interchangeably, and some of the outcomes are defined as abstract expectations difficult to assess. The degree of realism varies; but in many cases the outcomes defined are better suited as long-term objectives.

BASELINE & PERFORMANCE INDICATORS

None of the projects have established a baseline related to the expected outcomes. Descriptions in some of the project documents could form basis for a baseline, e.g. the description of challenges in the PD with NAOT. The overall impression is however that baseline information is difficult to reconstruct when evaluating ex post. Three out of four projects do not have Key Performance indicators (KPIs). The OAGKs project document contains KPIs and is in this regard a good practice case. The lack of Performance Indicators is a challenge for assessing progress as questions of how to measure is not answered. It is also difficult to know whether sources of verification are easily available.

INPUT

The Project documents describe input in general terms¹⁰ and it is for the most part difficult to see a clear link between the expected input and the expected outcomes. The inputs from partner-SAls are in large not defined. This is a point that the SNAO address as a weakness both in interviews and e.g. in the internal review of the first phase of cooperation with the Georgian Audit office.¹¹ In the cooperation with NAOT, the PD identifies 42 expected outcomes in a period of three years. The expected input is however not described accordingly.

RISKS

The Project Documents describe risks and mitigation measures. There seem however to be a common challenge in linking the risks to objective, outcomes and outputs, as well as incorporating mitigation measures in the project. E.g. the PD with NAA in Cambodia has an interesting risk analysis (which in light of TIs Integrity study of Cambodia (2014) seem highly relevant). The challenge is however that the suggested mitigation-measures, to a large extent seem not to have been incorporated or addressed in the project.

⁶ The interviews revealed divergences amongst the IA-staff on how to understand and to apply the recently introduced goal-structure in the project design. Some understand the goal-structure as a framework to ensure an internal understanding of important areas for capacity building of SAls. The three objectives should thus not necessarily be explicitly incorporated in a Project-document. Other IU-staff had the opinion that the goal-structure is imperative in all projects, and that each cooperation project would need to address all three objectives. Without prejudice to extent of such interpretation; such understanding could possibly result in adverse consequences; e.g. lack of ownership and opposition by partner SAls to unilateral predefined objectives as well as duplication of efforts if other capacity development initiatives (outside the partner SAls cooperation with SNAO) sufficiently address the needs in some of these areas.

⁷ The SNAO's Strategic Plan, 2014-2017

⁸ Even though the SNAOs ambitions of long term commitment, there may be good reasons for agreements of shorter time span, based on assessment of risks and the need to ensure a dynamic cooperation.

⁹ Objectives should be Specific, Measurable, Assignable, Realistic and Time-related, c.f. Peter Drucker's management by objectives concept.

¹⁰ The input-expected from SNAO can be reconstructed by compiling the internal budget for IU with the yearly implementation-plans. The internal budget is in our understanding not shared with the partner SAI and is thus less suited for operational planning with the partner-SAI.

¹¹ The internal review points out that when input from partner SAI is not identified; it is all the harder for the top management in the partner SAI to see which consequences cooperation has for the available resources.

4.2 Summary and recommendations

The SNAO guidance provides a good basis for consistent and logical result-chains. The prescribed key elements are all important prerequisites for a logical result-chain. The three main objectives for development work within a SAI reflect the rationale of the INTOSAI capacity building guide in the sense that it encompasses individual; organizational and institutional capacity building. A mandatory risk-analysis is also an important element to ensure project logic and account for factors that may affect the results chain.

The projects have a varying degree of logical result-chains; spanning from a tight logical results chain in the PD pertaining to OAGK to the non-existence of such in the PD with NAOT. ¹² The review team have identified common challenges with regard to:

- Defining realistic long-and short term objectives mirroring the time perspective of the cooperation
- Consequent use of measurable outcomes; including Baseline and Performance Indicators
- Adequate definition of expected input - also from partner SAI
- Adequate handling of risks and mitigation measures in the project design.

The above mentioned weaknesses will make project monitoring, including assessment of results difficult. (These challenges remain also if introducing the new goal-structure in the projects, as there is so far no guidance developed for how to measure the achievement of the various objectives or consider improvement in one of the areas in relation to development in others).

Recommendations the SNAO may consider:

- Strengthening the results framework by establishing baseline and

¹² Note that the results chain depicted from the PDs have not been verified by any of the parties. There are no grounds to conclude on whether the logic is shared between the partners; nor if the priorities and cooperation areas are relevant in the given context. Whether the sequencing of and priorities of measures are relevant is also outside the scope of the review.

performance indicators for each cooperation project.

- Strengthening project results chains by ensuring a logical link between input, output, outcome and overall goals in all projects.

4.3 From results chains to theory of change

A theory of change (ToC) goes further than building results chains and explores in greater depth the conditions and assumptions needed for the change to take place. A theory of change does also identify preconditions for change; factors that must be present for the desired change to happen.

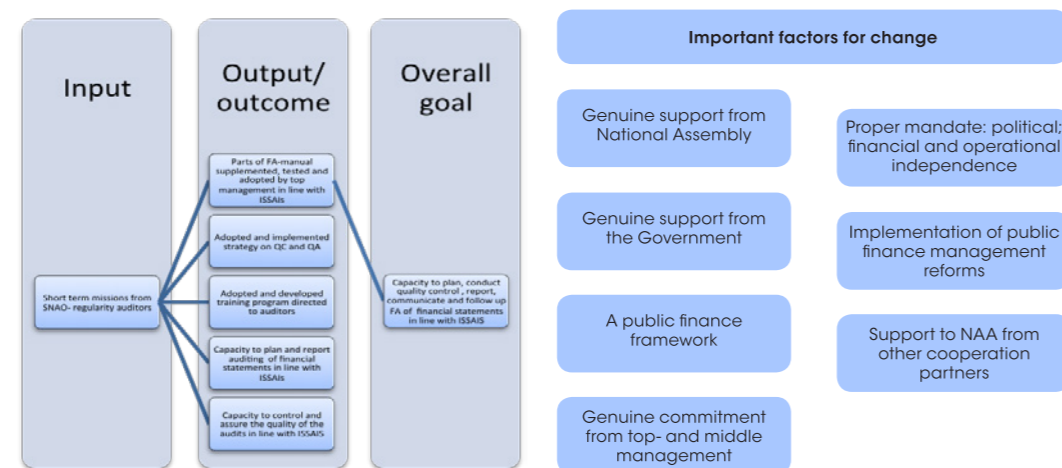
The underlying rationale for the SNAO's overall development cooperation is to combat corruption by supporting partner SAls in institutional capacity building; adopting a broad perspective and set of tools to contribute to that aim. The SNAO addresses both individual competences; organisational development and a SAls external environment, in pursuing long term commitment and partnership. The review finds that the SNAO policy documents convey a comprehensive approach to its development work and that the SNAO's policy in general implies a comprehensive theory of change for capacity building of SAls.

A theory of change is however contextual. One important question is therefore how the various projects take into account SNAOs overall comprehensive theory of change? How do the projects address important assumptions, preconditions and risks for goal attainment? And how are improvements in various areas seen in relation to one another? The review team has reconstructed the results chains and the underlying assumptions for three of the projects in the attempt of tracing the underlying theory of change for the various projects, namely Cambodia, Tanzania and Kenya. The peer review team has not presented a reconstruction of the theory of change in the SNAO's cooperation with the audit office in Georgia, as the SNAOs internal review already points to weaknesses in the result chain and lack of adequate reasoning for the project activities.

4.3.1 The case of Cambodia

The peer review team has reconstructed the results chain¹³ and the underlying assumptions, preconditions and risks identified in the Cambodia project as visualised in model 6:

Model 6: Theory of change in the case of Cambodia



The project logic of the Cambodia project reveals a limited intervention within the area of regularity audit. It is a clear internal logic between outputs; outcome and overall goal for the project. The main challenge for this results chain is however that there are many factors whose absence might cause the logical pathway to break down (sorted at the right). These factors are all mentioned as vital for goal attainment in the PD, ranging from factors such as commitment from top management; development support to NAA in other areas; a public finance framework etc. Some of these factors are in the PD even labelled as prerequisites for change. The main weakness in the results chain is that these important preconditions for change are not actively addressed as part of the project design; either by being incorporated in the cooperation with dedicated resources and activities,¹⁴ or by monitoring the development of these pre-

conditions.¹⁵ The review team considers that the project fail to explain and give sufficient assurances that important prerequisites for goal attainment are accounted for. Because important prerequisites are not addressed in the project design, it is not possible to depict a theory of change for the SNAO-NAA cooperation, and the internal logic and justification for the cooperation is missing in the Project Documents.

4.3.2 The case of Kenya

A logical results chain can be deduced from the OAGK project document. The team found all mandatory elements as required from the SNAO guidance, including overall goals, output, outcomes and objectives. For the sub projects, performance indicators were stated, and were related to the planned outcomes.

¹⁵ For some of the factors or preconditions for change, other development actors and processes deal with these issues. Monitoring of the developments in these areas might still be important as these initiatives are vital to justify the limited SNAO-intervention. SNAOs initial assessment in 2011 made it clear that it would be an "inception phase"; implying a limited initial cooperation in order to explore the possibility for a long term engagement. Such approach could benefit from establishing a context and logic for the expected development.

Assumptions on external factors that may impact on sustainability are addressed, such as the government structure and new constitution, ongoing reforms, stakeholders' roles and future challenges for audit. The project document comprises a broad approach to capacity building in the OAGK, and identifies factors that must be present for the desired change to happen. Moreover, the project document presents assumptions and risks, tools for risk management and aspects of sustainability. The project design has thus established a results chain as well as accounted for important preconditions for change.

change for the intervention. Establishing logical results chains based on prospects for impact, is important for any development intervention. Such logic has not been adequately addressed in the PD for three of the four projects assessed. The review indicates insufficient analysis of relevant external factors¹⁷ (i.e. political; judicial, economic and social context for the projects) that may influence on overall goal attainment of projects. This may affect the relevance; effect and impact of a project, including the ex post analysis of such.

Recommendation:

- The SNAO may consider strengthening the context analysis in order to identify external factors that may influence on the SAIs institutional capacity.

4.3.3 The case of Tanzania

The peer review team has not been able to trace a results chain in the project design for the cooperation with the NAOT. Some intended outcomes are listed, but it is difficult to see the logical link between input, output, outcome and impact. The SNAO Project coordinator also stated that it had not been possible to establish such logic in the PD. The project address both organisational and institutional development; and there is obviously a broad approach to capacity building in the SNAO-NAOT cooperation. Some assumptions are stated in the PD, but these are not linked directly to input, output and outcomes. Important assumptions of factors that potentially impact on the success of the project, but which cannot be directly controlled by the project or program managers are also left out. Pre-conditions for change are not mentioned, and it is not possible to reconstruct any theory of change that may contextualize or explain the SNAOs intervention in light of prospects of impact.

4.3.4. Summary and recommendations

The SNAOs strategic approach to capacity building of SAIs seems both comprehensive and in line with the INTOSAI capacity building guide.¹⁶ When assessing concrete projects however, the team has found varying practises. Whereas the Project Document for OAGK reveals a rather comprehensive theory of change, other projects lack the anchoring to an overall theory of

¹⁶ According to the SNAOs strategic plan and overall guidance for the cooperation development.

¹⁷ External does here refer to factors that are not part of the project design. External factors may thus relate to internal development issues in the partner SAI.

5. Are the SNAO capacity building tools likely to be relevant and effective with regards to the stated goals/objectives?

The SNAO has a long tradition of international engagement in development cooperation and pursuing the independence and capacity development of Supreme Audit Institutions (SAIs). The strategic plan states that the SNAO has the ambition to be a leader in the field of capacity development SNAO has several means to this end, however "a main part of the SNAO support consists of the competencies made available in consultation with partner"¹⁸

SNAO has assumed an active role in INTO-SAI working groups. Its standing and reputation in the SAI community enables SNAO to be a credible cooperation or "twinning" partner in any bilateral cooperation.

As a development cooperation partner, SNAOs long experience of working with the role of a SAI as the Parliament's watchdog in a given political context may, ex ante, imply a potential impact for a "weak" SAI in relation to its primary stakeholders. The strategic plan, however, states that organizational flexibility is needed on SNAOs part to reflect external changes and suggests focusing on combatting corruption; "SNAO needs to continuously develop its range of support to other national audit institutions to adapt it to external changes", and prescribes long term partnerships.

The most important resource in its development cooperation is as mentioned above; competencies. The Strategic Plan furthermore states that the system for recruitment shall be transparent.¹⁹ The SNAO contribute with Long Term and Short Term Advisers with the purpose of building capacity in Partner SAIs. SNAOs Long and Short Term Advisers have a wide register of tools or working methods at their disposal for capacity building, c.f. text box 2 below.

¹⁸ Rikskontrollens Strategiska Plan 2014-2017, p. 23 and 24.
¹⁹ Rikskontrollens Strategiska Plan 2014-2017, p. 24.

5.1 Long Term and Short Term Advisers

Long Term Advisers

The SNAO has no particular policies regarding the use of LTAs in the cooperation projects. According to Auditor General Jan Landahl, the SNAOs experiences with LTAs have been good, but LTAs are expensive and requires extensive follow-up.²⁰ In interview, Magnus Lindell underlined the importance of presence and understanding of local context; and mentioned the intention of introducing semi-term advisers; spending months at a time in a country or region.²¹

The impression from the interviews is that there are uncertainties whether a decision has been taken that SNAO should have LTAs or not. There are also different opinions about when an LTA is most relevant. In the comments to the draft report, the SNAO states that they have not made a strategic decision regarding the number of LTAs. LTAs are recruited based on needs.

Based on interviews, the perception in the SNAO is that Long Term Advisers are useful in the cooperation with Partner SAI, although some point out that there is a risk for gap filling that might have adverse effects on sustainability. A prerequisite is that the LTA has suitable competencies and personal skills. An advantage mentioned by many is that the LTA, through her/his long term presence, is able to gain confidence in Partner SAI and acquire a deeper knowledge of the partner SAI. If the LTA is to function efficiently in the Partner SAI, professional follow-up from the SNAO is important. The former LTA in Tanzania describes challenges in terms insufficient professional support during the mis-

²⁰ Interview, Jan Landahl 06.10.2014

²¹ None of the projects currently have a LTA. SNAO supports AFROSAL-E with a seconded staff member. He is on a SNAO contract, and reports biannually to the International Department but works full time for AFROSAL-E. Previously (until June 2012), SNAO had a Long Term Adviser in Tanzania.

sion. On the administrative side it functioned well.²² The former LTA in AFROSAL-E shares the view that SNAOs follow-up was limited.²³

The document study confirms the impression from the interviews. E.g. the peer review team has not been able to trace any discussion of the use of LTAs in the initial stages of the cooperation with OAGK or NAA. In the latter case; the SNAO acknowledge challenges related to unfamiliar culture; language, understanding of the context, and limited knowledge about the partner SAI. The project documentation shows however no trace of discussion of increased presence through an LTA.

Short Term Advisers

Short term advisers are the most important resource/input in SNAOs development cooperation. SNAO contributes with short term advisers within the field of financial audit, performance audit, IT audit, human resources, communication and management development. The majority of the short term advisers are SNAO staff, but external consultants or local resources can also be relevant, for instance in the field of management development. The length of most short term missions is approximately one week.

5.2 Important factors for the effectiveness of Long Term and Short Term Advisers

Based on interviews in SNAO, the peer review team has identified some important factors for LTAs and STAs to be effective:

- Transparent recruitment procedures
- Sufficient length and number of missions

²² Mina erfarenheter som Rikskontrollens långtidsrådgivare i Tanzania Reviderad version 2014-10-21. Interview with former LTA 08.10.2014. Among other things there were no formal routines for reporting to SNAO, and the LTA felt that she lacked a counterpart in SNAO to discuss mission related issues with.

²³ The nature of these secondments are however quite different from the LTAs as AFROSAL-E is responsible for the professional follow-up.

- Sufficient coordination of missions with partner SAI
- SNAO follow-up of Partner SAI between missions
- Securing competent LTA and STAs²⁴

5.2.1 Recruitment procedures

The recruitment process of STAs has recently been made more transparent. Through interviews in SNAO the peer review team has managed to get a reasonable understanding of the recruitment process. Interested staff members are asked to contact the International Department. They are then called in for a meeting with the Subject experts who are responsible for recruitment process in the International Department. There is no formal pool of candidates for international missions, but relevant candidates are registered on a list administered by the Subject experts. Subject experts are also responsible for selecting suitable Short Term Advisers from this list. Before recruiting the Short Term Advisers, the Subject experts have ad hoc meetings with the Project Managers and Team Leaders discussing competencies and abilities needed for the specific missions.

The Subject experts have extensive contact with the Audit Departments concerning possible candidates for short term missions. According to the Subject experts the dialogue with the Audit Departments functions well, something that is confirmed by the Directors of the FA and PA Department. The Subject experts are credited by the Directors of the Audit Departments for improvements in planning recruitments, and for having more insight in the resources situation of the audit departments. Staff members in the International department as well as the STAs are also in general satisfied with the Subject expert's role in the recruitment process.

Interviews suggest however, that the system is dependent on the Subject expert's knowledge of the organisations and the individual staff member's competencies and personal abilities. This potentially increases the vulnerability of the recruitment process. Moreover, short term mis-

²⁴ See chapter 7.3

sions are not advertised specifically on the intranet, unless there are specific needs within individual projects.

5.2.2 Sufficient length and number of missions

Interviews reveals broad consensus that SNAO presence in Partner SAI is an important factor for achieving results. Three to four one week missions per year are by many regarded as not sufficient, especially in terms of the length of each mission. A challenge mentioned is that it is difficult for the STA to understand the contextual situation of the Partner SAI if the missions are one week or less. It is also difficult to build sufficient confidence within the Partner SAI in such a short time.

There is currently a discussion in SNAO of having medium term consultancies with a length of up to three months. This will be tried out in East Africa in 2015, where a SNAO staff member will be based in the region for three months working with strengthening the communication skills in the Partner SAIs. The aim is to strengthen the performance audit reports.

5.2.3 Coordination of missions with partner SAI in advance

SNAO's development cooperation is based on the principle that it shall be demand driven.²⁵ Partner SAIs active involvement in preparing implementation plans and Terms of Reference for each mission is important for safeguarding such a principle.

Interviews and analysis of key documents reveal that several projects lack annual implementation plans that clearly defines input, including timeslots; and purpose/content for missions. Furthermore the Partner SAI is to a variable extent involved in drafting the Terms of Reference for each mission. The end of mission report from the former LTA in Tanzania indicates that the tasks were not sufficiently clarified with NAOT before the assignment. This is confirmed in the interview with the LTA.

5.2.4 Follow-up of Partner SAI from the SNAO between missions

Frequent contact between the Project Manager and STAs with Partner SAI is important to ensure progress between missions. Interviews indicate that the frequency of contact with Partner SAI between missions is varying between the projects. In the cooperation with the Georgian Audit office, the SNAO has had frequent contact between missions; also coaching through skype. In other projects, contact between missions seems to be more limited, for instance in the OAGK case, c.f. text box 1.

Text box 1

Follow up between missions - the case of OAGK

In the OAGK project, communication between SNAO and Partner SAI was described as insufficient and weak between missions, and a severe challenge to implementation. In the sub-project on change management there was poor communication and lack of cooperation during planning process prior to workshop on change management. This caused delays and lack of progress, and hampered the SNAOs team's planning of the workshop. In mission reports PMs and memos from SNAO this is reflected as risks, and top management commitment is also questioned.

Ensuring progress between missions can be done in several ways and the review team observed variations both between the projects, and between various teams in the same project. The peer review team finds that the Mission Reports from the Performance Audit Team in Tanzania is a good example of a clear agreement on activities to be implemented before the next mission.²⁶

²⁵ Ref Agreement on activities between missions - Mission Report Performance Audit, Tanzania Mission 2 May 20-24 agreement on activities is of course no guarantee that they will be implemented. There are several other factors that might influence the degree of implementation

5.2.5 Summary and recommendations

The SNAO uses both Long term and short term advisers in their development cooperation. The SNAOs staff expressed views on important factors for the effective use of such competencies.

The current practises imply that the projects are staffed with STAs. The SNAOs policies on the use of LTAs seem unclear and there are neither policies, nor practices as to assess the need for LTAs in projects. There seem to be a consensus amongst staff that the time span of missions should be extended. There is room for improvement regarding coordination with partner SAI before missions and in the follow-up between missions.

Recommendations the SNAO may consider:

- Clarify policies on the use of Long term advisers
- Increase the length of short term missions, taking into consideration the specific needs of the Partner SAI
- Enhance involvement from partner SAI in the preparation and follow-up of missions

5.3 Various capacity building tools in the SNAO projects

The SNAOs strategic plan underlines the importance of organisational flexibility given the ambition of being a leading actor within capacity development. One aspect of such organisational flexibility is obviously the range of tools the SNAO possess for capacity building.

The SNAO has a wide register of tools or working methods for capacity building; ranging from top management dialogue; support to Parliament; donor harmonisation; HR-support; guidance material to more technical capacity building in various audit disciplines. Based on interviews and document analysis, the peer review team found that various capacity building tools have been used in the assessed projects: c.f. text box 2 below.

Text box 2

The SNAOs Capacity building tools
Advice to senior decision makers on technical and/or policy matters;

Coaching; skills are transferred through concrete advice by discussions and feedback in workshops; e-mail, by phone; under the assumption of existing local capacity to respond and revise.

Workshops; with mid- and high level management and with various stakeholders, mainly conducted and chaired by SNAOs experts

Develop/sharing of written material; including manuals; mission-reports, etc.

Gap-filling; providing direct expertise/ implementation services for important functions where local skills and competence are not yet in place

Guarantor: acting as guarantee externally of the quality of the audit work

Training; formal teaching to a larger group of local staff

(Various) tools for management development; e.g. management brochures

The interviews revealed a high level of awareness and consciousness of the various tools and their strengths and weaknesses amongst the STAs and staff in IA. There seem to be a common understanding that even though the various tools work differently in various contexts; relating capacity building efforts to the work processes of the partner organisation, increase the likeliness of being relevant and effective. Tools such as "on the job" and piloting were deemed more effective than training and seminars. Some highlighted the danger that the SNAO easily slips into a "gap filler role"; performing the duties of QA and QC without empowering management to perform these duties in parallel. Being a facilitator and colleague, rather than expert was highlighted from several as an important acknowledgment. There were different views on whether the partner SAIs shall be invited to assess the SNAOs working methods, but so far there is no common

²⁶ Riksrevisionens Strategiska Plan 2014-2017.

practice as to ensure such evaluation. According to one of the subject experts, the SNAO is about to develop a method for feedback from partners. Several of the SNAO staff underlined the importance of informal dialogue and trust, context knowledge and openness in order to receive frank and honest feedback. Finally the SNAO staff voiced the need for exchange between projects on experiences with different tools and methods, and underlined the need for constant assessment of the appropriateness of tools and working methods in various contexts.

The document analysis has not provided information to form an opinion on whether the tools applied by the SNAO are relevant and/or effective in a given context. We do however note that the mission- and progress reports to a little extent reflect on the use of various tools and the appropriateness and effectiveness in the given context. Another point in this regard, is that we have not been able to see that the SNAO discuss capacity building tools on a regular basis with their partners. The fact that partners are not invited to assess the various tools may also entail that these issues easier slips off the agenda. This is obviously a key issue, as dialogue with partner is prescribed in SNAOs policies and only such dialogue with partner SAI can ensure a good fit of any capacity building tool.

5.3.1. Summary and recommendations

The SNAO demonstrates an organizational flexibility with a wide register of working methods for capacity building and tools to deal with all three levels of INTOSAI capacity building framework. The interviews revealed a high level of awareness of the various tools and their strengths and weaknesses amongst the STAs and staff in IA. There seem however to be room for strengthening dialogue with partner SAIs on the relevance and effectiveness of various tools. Staff expressed the need for arenas to discuss and exchange experiences on these issues.

Recommendations the SNAO may consider:

- Strengthening the dialogue with partner SAI on the use of various tools and ways of working to ensure a good fit.
- Establishing formal and informal arenas for advisers to exchange experiences with various tools across projects.

6. Ownership and adaptation of good practices to local context

6.1 To what extent is the intervention logic adapted to local context and partner's priorities? Does the SNAO have relevant and effective practices in their project management to ensure that the partners are actively involved in planning the objectives?

SNAO's concept of ownership refers to the guiding principle that partner SAIs is in charge of its development.²⁷ The SNAO support must always be demand driven and take their starting point in local needs and conditions. Moreover, the means of cooperation should be adapted to the needs of the partner SAI. One of the Auditors General of SNAO conveyed that the basis for cooperation must be partner SAIs strategic priorities. The SNAO's guidance material requires cooperation between the SNAO and partner SAI when producing the essential project documents: "Project document is being developed jointly by the SNAO and partner and in some cases with the greatest effort from the partner."²⁸

Based on the SNAO policy and principles reviewed, ownership is furthermore seen as a result of active participation. To this

end, a cooperative process for definition of overall goals and objectives is prescribed for the bilateral cooperation between the partner SAI and SNAO. As participation is seen as a condition for active involvement, a sign of active participation is indicative of whether or not the preconditions for ownership are in place.

Based on review of the four country cases, the SNAO seems to have explored and ensured a link between the cooperation activities and the strategic priorities of the partner SAIs. The project documents have explicit references to strategic priorities and the project objectives are aligned with these. The document analysis and interview responses indicate however that for some projects some of the cooperation areas came about as a result of SNAOs expertise in the given area, rather than from a specific request from the partner SAI.

The review shows that the SNAO policy and guidance contains limited concrete and practical advice for the SNAO staff regarding developing key documents in a mutual process with partner SAI. The review reveals variation in Partner SAIs involvement in developing the project document. According to interviews; top management commitment and involvement seems to be a most important and challenging factor to establish partner SAI's ownership. The document analysis indicates that top management involvement varies between the projects; see text box 3 and 4.

The text boxes below sum up a few observations related to ownership in two of the SNAOs projects.

²⁷ Strategic plan and Policy for SNAOs international development cooperation

²⁸ "This means that it is difficult to have a template to follow for the document. Therefore, we have developed this checklist on information to be included in the project document based on our internal needs and how we want to control the projects. The Process description document also requires mutual development of project documents (PD): "The content (should be) designed together with the partner.(.) It is also important to get a picture of what priority partner sees between different objectives." (Policy)

Text box 3: Ownership - the case of OAGK:

- Top management involvement: The Project Document was developed in 2011 under the previous SAI management. Interviews indicate problems related to insufficient anchoring with the current top management. Commitment from top management is questioned in the minutes from the Steering Committee meeting in September 2012. Lack of top management involvement in planning the activities can lead to problems in project implementation and one PM prior to the Steering Committee in September 2014; states that it is unclear what the OAGK wants from the SNAO support. For instance; there seem to be an ongoing debate as to whether the change -management approach was adapted to the local context and partner priorities. SNAO performance report conveys that "Ambiguities still exists regarding the management function's ability to organize themselves for the management development support".
- Demand based: Interviews responses indicate that the cooperation activities are influenced by the fact that several donors are involved (e.g. GIZ), and that this causes a certain "competition" between the donors; "It quickly becomes little donor-driven which activities one conducts. Needs and expectations on the receiving end should be clear."
- Project document: The process of developing the project document seems to be participatory. Interview responses indicate that it is great emphasis on the cooperation and interaction on producing these documents. Key people did participate, e.g. 20 people in Kenya. Project document is explicit on OAGK ownership of the project (p.29).

Text box 4: Ownership - the case of NAOT

- The project NAODP seems to be well aligned with the NAOT strategic plan. The project document emphasises that the NAODP activities has to be mainstreamed into the strategic plan and management systems so that they become part and parcel of the operations of the office.
- The process of developing the project document seems to be participatory. At the seminar on October 4, 2012 NAODP Steering Committee Members and the NAOT Management discussed lessons learned from the eight years of NAOT-SNAO-SIDA cooperation. The seminar and subsequent Steering Committee meeting arrived at eight general guidelines for the development of the Project Document for the Sustainability Project. The key result areas and expected outcomes derive from these guidelines and the project purpose.
- Interviews suggests that there has been a development in the direction of increased ownership the last years as it is NAOT that writes the progress reports and not a LTA from SNAO.
- Due to methodological limitations (no field visits) the peer review team is not in a position to assess whether or not the activities are done in a way that secures ownership. With reference to the Steering Committee Meeting 10th June 2014, the peer review team would like to emphasise that NAOT is actively involved in preparing the ToR for the short term missions from SNAO (ref. also 5.2.3 above). This is not at least important for "non audit" activities connected to Management Development and Human Resources Development and Communication.

6.1.1 Summary and recommendations

The SNAO seems to have ensured a link between the cooperation activities and the strategic priorities of the partner SAIs. In some of the cases there are concerns as to whether top management is sufficiently involved in the cooperation. There is limited concrete guidance for SNAO staff regarding practices for how to ensure and establish ownership in the projects. Recommendation:

- The SNAO may consider developing guidance on who should be routinely involved in project design and what kind of processes should take place in order to ensure ownership.

6.2 Does the SNAO assess their partner's maturity and capacity to effectively cooperate with the SNAO?

According to SNAO's Strategic Plan 2014-2017²⁹ the support from SNAO shall be based on local needs and capacities. As part of the assessment phase; the SNAO will in most cases conduct a needs assessment in the potential Partner SAI (c.f. model 2 above). Assessing the capacity of the potential Partner SAI to effectively cooperate with SNAO is an important element of the needs assessment. Information from key stakeholders can for instance provide useful information about whether the SAI has the capacity and maturity to cooperate effectively with SNAO.³⁰

Document analysis indicates that this issue may be a challenge in some of the projects. In the internal review of the SNAOs first cooperation phase with Georgia; one of the main conclusions is the lack of clear starting point before the initiation of the project. Questions concerning the partner SAI's needs or what kind of support was required to meet such needs, were according to the internal review not adequately addressed prior to the cooperation. The internal review describes further-

more that a severe capacity restraint of the Georgian Audit Office was not identified through the needs assessment. This restraint influenced the project activities negatively in the implementation phase.³¹

Based on the project documentation for the new cooperation phase with the Georgian Audit office, it seems that donor harmonisation is a main issue. The reason for this being that the Georgian Audit office receives support from several partners. It is important that the SNAO focus on measures to avoid duplication of efforts. The peer review team miss however, reflections on the Georgian audit office's capacity to deal with several partners. It is likely that e.g. organising and follow up of two partners offering the same kind of assistance (coaching of PA-audit teams), can lead to capacity challenges for the Georgian audit office.

In the case of Cambodia; the needs assessment is rather limited and the assessment of the NAAs maturity and capacity to cooperate is absent. Mission reports reveal a rather cumbersome communication between the SNAO and the NAA in the first years of the cooperation and vital information related to the NAAs approach and practices was revealed during the first two years. A more thorough needs assessment could have made this information available at an earlier stage. The mission reports are also clear on the fact that the SNAO has limited knowledge of the NAAs functioning.

In many of the interviews it was emphasised that commitment from the top management in the Partner SAI is an important factor in assessing the maturity of the Partner SAI to effectively cooperate with SNAO, and that there are a varying degree of involvement from the top management in the projects. The document study also indicates certain challenges in this regards. E.g. in the case of OAGK where the SNAOs internal documents point to the fact that the Project Document was developed in 2011 under the previous SAI management, however not sufficiently anchored with the current AG/top management.³²

³¹ A comprehensive reform of the Georgian Audit Office was initiated by the Parliament prior to the initiation of the cooperation with the SNAO. The reform resulted in an extensive reorganisation; including extensive turnover of staff and managers.

³² PM from SNAO in Feb.2014

Text box 5: Interview quotes on top management commitment

"It is important to have exact knowledge of what the needs are. A lot of the discussions are too general - implementation of standards etc. A key question is how quickly we shall proceed. In many cases the top management of the partner SAI do not have sufficient understanding of the resources needed. We should have thorough discussions with the top management regarding these issues. How much resources and time are necessary for implementing the activities. If this is clarified the cooperation will run much more smoothly."

"My impression was that there were problems in the project from the beginning due to weaknesses in the start-up phase. Lack of top management commitment was problematic."

"If we do not have top management commitment the cooperation can be difficult. Top management commitment from Partner SAI varies from project to project."

Another challenge mentioned in the interviews is that the ambitions of the Partner SAI often do not match their capacity and maturity. The projects designed are thus often over-ambitious, and the SNAO often has to limit the number of activities during the implementation phase, and adjust the ambitions to a level corresponding to their partner-s capacity. One possible reason can be that the initial assessment of the partner-SAIs maturity and capacity has not been sufficient.

6.2.1 Summary and recommendations

The SNAO recognises the importance of thorough assessments of potential partner's maturity and capacity prior to deciding on cooperation. The assessment of partner SAIs in this respect are however of varying quality and comprehensiveness.

Recommendations that the SNAO may consider:

- Dedicating time and resources to more thorough assessments of potential partner's maturity and capacity to cooperate.
- Emphasising dialogue with top management in order to assess level of commitment.

6.3 Does the SNAO have relevant and effective practices to ensure that short- and long-term advisers adapt advice and behavior to local context?

The major part of SNAOs support consists of the competencies offered by SNAO's staff to the partner SAI. The SNAO "strives to use its own employees to the greatest extent possible", as stated in the Policy document. This premise accentuates the need for SNAO to both recruit and equip its staff with the necessary means and competencies to employ an advisory role that is adaptable to the local context in a development country.

6.3.1 Organisational level - mechanisms to equip Short Term and Long Term Advisers

The Policy for SNAOs international development cooperation is made available for all employees on the intranet. The policy is communicated to all through the introductory course for new staff at IA, as well as for all attendants at the "professional days" arranged by INT. The policy is also operationalized through templates made available for all staff engaged in development cooperation.

Training and courses

Training and courses of relevance for development cooperation is offered on an ad hoc basis, e.g. the spring of 2013. It is unclear if the training is offered annually. Many of the respondents felt that there is a need for a more systematic approach

when it comes to offering training and courses and that competence building is based too much on the initiative of each individual.

Subject experts

The introduction of three Subject experts (for performance audit, financial audit and management development) is meant to ensure that relevant and competent staff is recruited and make sure that there are internal arenas for learning and exchange of knowledge within each professional area. The aim is also to improve the dialogue with line management on recruitment and follow-up of SNAOs audit staff that are involved with development cooperation. The Subject experts have also initiated the IU-days and professional days and these seem to be widely appreciated. The review indicates that the role of Subject experts functions well in this respect.

Guidance material

The review reveals that the SNAO lacks guidance material to equip new STAs for their new role. Although relevant Sida guidance has been made available, the interview responses indicate that the new STAs miss a more systematic approach to competence building of STAs, as well as relevant, practical guidance material. Some Long term advisers also miss follow-up from SNAO HQ during the international assignments/field work.

Learning arenas

The SNAO has arenas to spread the competencies developed through the current bilateral cooperation projects, both within the project team and between peers at SNAO. The so called "IU-days", "professional days" and "Team meetings" are such arenas. Interview responses convey that the potential use of these arenas can be enhanced for effective learning. An informal, ongoing professional discussion between peers in INT is present, according to respondents. Subject experts and Project Managers are also available as sparring partners. Some of the respondents expressed a need for formal meeting points and discussion fora, with a view to exchange experiences between projects.

6.3.2 Individual level - Education/training

The planning of educational means for SNAO staff is done in a cooperation between HR, INT and Communication function. The individual SNAO staff is responsible, however, for expressing their educational/training needs in the annual appraisal. Interview responses indicate that the staff want to further enhance their competencies and skills relevant to the advisory role; e.g. pedagogic skills, particularly related to on-the job training and coaching.

The SNAO does not provide staff with specific audit training meant for international assignments. SNAO staff is expected to have knowledge of the relevant international standards for the actual audit type when engaging in bilateral cooperation with a partner SAI (STP, p 16). Audit competencies and training presumably precedes an application. If individual SNAO staff has a need for additional training in e.g. INTOSAI-standards, this can also be raised in a dialogue with line manager and/or the professional contact for the particular audit type. Interview responses indicate a concern that SNAO staff also need to be familiar with regional tools, such as AFROSAI-Es Performance Audit Manual. Such tools can be vital to membership countries, e.g. Kenya and Tanzania.

The review indicates that the three Subject experts also have a vital role in assessing competencies as part of the recruitment process, with a view to ensure the right competencies for the actual assignment.

Text box 6:

Interview quotes - SNAO practices with a view to equip STAs and LTAs

"It has happened that missing "soft competences" (cultural understanding, education, facilitation, social skills, etc.) have been taken up by partner SAI, but this is rare. It happens often that auditors have said that this is not something for me. Employees must be recommended by their bosses, and we do not send out beginners. Employees are also going courses, both by IA, and externally, e.g. organized by Sida. We try to dedicate time to this. (Landahl)

"I have learned much from experienced colleagues; but have also learned a lot on my own and from my own experiences. I have attended courses in cultural contexts etc. provided by INT, but would have needed more. I miss a guide for how to work with this type of assignment."

"As a STA you need pedagogic training, e.g. more training in how to convey and how you work with adult professionals. You also need more knowledge in on-the-job-training and coaching."

"Short term advisors are recruited from the audit departments. The SNAOs guidance and practices are not sufficient in providing them with the basis for gaining confidence in how you are doing things as an advisor."

6.3.3 Summary and recommendations

The SNAO has established a range of various provisions to equip staff with competencies. The review shows that SNAOs practices are not entirely sufficient with a view to support staff in adapting advice to local context. The current training opportunities are not presented as a basic requirement. The roles and responsibilities for the professional and administrative follow-up of STAs and LTAs are not entirely clear. A majority of staff express a need for further developing competencies and more arenas for sharing of experiences and mutual learning.

Recommendations the SNAO may consider:

- Developing a more systematic approach to competence building by:
 - Defining important basic competencies required for LTAs and STAs
 - Providing training/courses in important areas; e.g. facilitation and cultural skills on a regular basis
 - Providing more arenas for exchange of experiences and mutual learning

The most important tools for following-up and assessing progress and results against the stated objectives are progress reports, annual steering committee meetings, short term missions to partner SAI, frequent communication with partners SAI project management team, frequent communication with LTA (if any), and evaluations.

The review team finds that the SNAO has established the necessary routines for following-up and assessing progress and results. Document analysis and interviews

reveals, however, some weaknesses in how monitoring of the projects is done in practice. The table below gives an overview of the monitoring of results done through progress reports and mission reports in the cases of Tanzania and Cambodia. Mission reports are not formally part of the follow-up and monitoring phase in SNAO, but the peer review team considers mission reports important for monitoring the results of the projects.

Text box 7: Monitoring

The case of Tanzania (NAOT)

Mission reports from 2012 in the area of Financial Audit and Quality control, Management, HRM and Communication and IT implementation refers to several challenges in project implementation. In Financial Audit and Quality control there were challenges concerning audit documentation, audit evidence and quality control. In Management, HRM and Communication and IT implementation the reports mention problems regarding lack of presence from key people and responding to request for information during the mission.

According to the project document progress reporting shall be done on a biannual basis. There are only one progress report in 1,5 years, and there are no reporting for the period January - June 2013. Reporting is mainly on output level, number of courses, seminars, trainings etc. Reporting on outcome are limited, with a few exceptions, e.g. "quality in terms of common mistakes have been gradually improved". There is an analysis of overall impact, but it is not linked to the overall objective of the sustainability project or to the project purpose. The analysis of impact is more reflections at the outcome level

Indicators and sources of verification are not identified in the project document, and this affects the possibility of monitoring the results. There is no risk analysis with proposed mitigation In general the mission reports are more explicit regarding challenges in implementation compared to the progress report. Hence, mission reports seem to be a better tool for monitoring challenges in the implementation than the progress reports.

The case of Cambodia (NAA)

Mission reports from 2011 onwards draw a rather complex picture of a challenging cooperation where new information and new signals from the NAA-top management influence directly on the projects priorities as well as prospects of progress within the cooperation areas.

The two Progress reports produced in the same period, does not reflect these issues and report mainly on activities e.g. conduction of workshops; outputs; e. g. gap-analysis produced and does also attempt to say something about possible outcome but without any benchmarking; e.g.

Moreover; the progress reports contains no information on the development in the areas that are not part of the project but still defined as prerequisites goal-attainment. Risks and mitigation measures are not mentioned in the progress reports.

7. Systems for results-assessment and project monitoring

7.1 Does the SNAO have routines and practices for assessing progress and results against the stated objectives?

The SNAO policy requires monitoring of progress and goal achievement. According to Auditor General Jan Landahl it is important the cooperation functions well, including steering committee meetings, progress reports and a well-functioning dialogue with the top-management in the Partner SAI.

Although the document analysis reveals differences between projects in how monitoring of results are done, monitoring generally seems to be limited to activity implementation and results at the output level. The progress reports focus on risks, and risk mitigation are limited. Another challenge in the progress reports is that they rarely communicate "real issues" or challenges in the projects. The mission reports are usually more problem oriented than progress reports. In the OAGK project, mission reports and PMs, prior to SC meetings are clear on lack of communication and progress. The progress in the OAGK-SNAO cooperation thus is limited and only one progress report is issued so far. Mission reports, however are not always shared with partner SAIs, according to interviews. This indicates that "real issues" causing lack of progress is not translated into revising of plans or project adjustments and/or even termination of cooperation.

The frequency of progress reporting can be questioned. In most projects, progress reporting is done on an annual basis. Some progress reports seem to be missing. This can lead to unfortunate delays in adjusting the course in the project when necessary. The weaknesses found in the progress reports can also be a consequence of weaknesses in the results chains in many of the projects. These weaknesses, together with the fact that all projects lack baselines, may affect SNAOs ability to monitor the projects. The peer review team have not received implementation plans for some the projects chosen as cases and the impression is that such are not prepared consistently on an annual basis. Lack of implementation plans will reduce the possibility of effective monitoring.

The interviews support the findings from document analysis. The majority of the interviews reveal challenges when it comes to monitoring of results in many of the projects, c.f. relevant interview quotes in the text box below.

Text box 8: Interview quotes - results monitoring

"Project monitoring (e.g. progress and mission reports) functions in an insufficient manner with a view to track results. Project monitoring is conducted rarely and a systematic approach is lacking/ of limited use."

"We have monitored the results more at the technical level, not the overall results of the projects as such. We do not have a good answer on how we can follow-up outcome of seminars on management development. It is much easier at the technical level were you can assess improvements of concrete products."

"We did not have a good baseline - although we tried to analyse what they did. It can be questioned if we had enough information to assess progress. We have tried to work in a more structured way when it comes to reporting of results. In the annual steering committee meeting we have mostly discussed the activities. We want to talk more about results."

"There is a lot of focus on having an interactive process with the Partner SAI regarding developing a project document. It is strange then that there is so little focus on following-up the projects. The ongoing management of the projects at the lower level is most important. There is not enough to have annual status meetings. The project manager has an important role in monitoring progress. After all it costs a lot to implement these cooperations."

"Time is often too limited for quality assurance and control of progress and mission reports."

7.1.1 Quality assurance and stimulation of learning in project implementation

According to the Strategic Plan of SNAO 2014-2017, SNAO shall collect experiences and continuously develop its working methods. A collegial quality assessment system will be introduced to assure quality and stimulate learning in the implementation of the interventions.³³

The Subject experts are to play a strong role in the design phase of the project. Interviews suggest that the role of the Subject experts in quality assurance by many is considered as unclear and problematic. There is ambiguity between the roles of the Subject experts and the Project Manager. This ambiguity pertains to their respective roles in quality assurance of the project and there is no job description for the position as Subject experts. The Subject experts are of the opinion that since they are responsible for quality assurance they should also be included in the process of following-up the projects. Routines for regular information sharing between Project Managers and Subject experts seem to be lacking and there may be a potential for clarifying the role of the Subject expert in stimulating learning between projects.

7.1.2 Summary and recommendations

The review team finds that SNAO has established the necessary routines and templates for following-up and assessing progress and results. The review indicates however that there is room for improvements in the monitoring of results. Roles and responsibilities when it comes to quality assurance in the project implementation are not entirely clear.

Recommendations that the SNAO may consider:

- Strengthening monitoring of projects by:
 - Improved reporting on outcomes and overall goal achievement
 - Focusing on risks and risk mitigation
- Clarify responsibilities related to quality assurance

7.2 Does the SNAO have relevant and effective tools to adjust the course if assumptions /risks/ other important factors change?

The SNAO guidance material designates the Steering Committee (SC) meeting as the main arena for major decisions. The Steering committee is to be held at least once a year between the top management in SNAO and the partner SAI.

The Project Documents assessed describe a clear role for the SC whose mandate is clearly to adjust the course of a project and address possible deviations.³⁴

The interviews revealed a consensus that these meetings are suitable arenas to discuss challenges in the projects, but that the potential has not been fully exploited. Various statements underpins that the meetings in most cases are focused on activities rather than dealing with the project development in light of important risks and assumptions. One reason for this might be that the progress reports in general do not focus on challenges in the projects (c.f. text box 9). As progress reports are a key source of information for the Steering committee, there is a risk that the Steering committee does not have sufficient information to make necessary adjustments in the projects.

³⁴ The Steering Committee mandate in PD with NAA is rather similar to the other projects assessed: (i) Follow up and analyze the results of the cooperation, comparing it with what has been planned; (ii) Describe whether and why major deviations have occurred and what the Steering Committee is going to do to minimize the possible negative effects of the major deviations; (iii) Discuss and agree on strategic issues relevant for achievement of project targets; and (vi) Propose major and well-motivated amendments to the existing project plan

Text box 9:

Steering Committees: SNAO -NAA:

The minutes from the SCs does not reflect discussions on important risks or prerequisites for ensuring goal-attainment.

Whilst for example the mission reports voice the fact that little, if anything has been done in order to follow up external stakeholders in order to raise awareness, (defined as a prerequisite for goal attainment in the PD); these issues are not brought up at Steering Committee level.

According to several interviews there is also a consensus within the SNAO to withdraw from the cooperation if the NAA does not publish critical reports. Judging by the tone of the Steering Committee meetings; such withdrawal could come as a surprise for the NAA.

The GIZ have been present at the SC-meeting, however the minutes does not reflect any discussion of the SNAO-project in relations to other capacity building initiatives in the partner SAI, or the overall development of the SAI and the prospects of its relative impact

The document analysis verifies to a large extent the impression from the interviews.³⁵

One important observation is that Steering Committees are often not held as agreed; e.g. in the cooperation with the NAA in Cambodia, the first steering committee meeting was held almost two years into the cooperation,³⁶ even if this was a new partner for SNAO and the reported challenges on slow progress in the first years of the project.³⁷

Another observation is linked to the agenda of the Steering Committees. The overall impression from the various projects is that that risks; mitigation measures;

³⁵ An exception here is the Steering committee meeting in June 2014 from the NAOOT cooperation. The minutes from the meeting reflects that results were discussed for most of the cooperation areas, with the exception of independence. Certain risks were also discussed, e.g. PSU work load.

³⁶ One informal steering committee meeting was supposedly held in March 2012 but no minutes were recorded from the meeting. The meeting resulted in an agreement; with new focus-areas.

³⁷ Within the Regularity Audit; the main component of the Project.

assumptions and important prerequisites for change is often not on the agenda.

The peer review team also observes that other development partners are invited to participate at the Steering Committee Meetings. The gain from such coordination could be further improved if important assumptions and risks were addressed.

The assessment has not revealed any "exit strategy" or guidance for withdrawal from a project if the cooperation does not meet expectations or the SNAO is doubting the partner SAI's ability/willingness or interest to cooperate further.³⁸

7.2.1 Summary and recommendations

The review team finds that the SNAOs projects have established adequate tools for adjusting the course of a project if important factors change. There seem however to be limited guidance related to finalizing projects that does not meet expectations. The Steering Committee is highly relevant for adjusting the course of a project if important factors change. Both interviews and study of documents imply however that these meetings in most cases are not used according to the intentions. The main focus is on activities, rather than addressing the main challenges in achieving results. Risks and mitigation measures; assumptions and important prerequisites for change are often not on the agenda.

Recommendations the SNAO may consider:

- Using the Steering Committee meetings according to intentions by raising issues like results, assumptions and risks on the agenda.
- Developing guidance for withdrawal from a project if the cooperation does not meet the SNAOs expectations.

³⁸ The review team argues that one may expect the SNAO to undertake a continuous assessment of its relevance and prospects of contributing effectively to a partner SAI's development; given that it offers "tied aid" and assistance free of charge for the partner SAI's.

Annex 1: Terms of reference



RIKSREVISIONEN

2014-04-14

Terms of reference for evaluation of the international development operations

Background and Context

The Swedish National Audit Office (Swedish NAO) has a mission from the Swedish Riksdag to perform international development operations in line with the Swedish policy on aid. Starting from 2004 there is a separate appropriation of 40 MSEK for international development operations at the Swedish NAO.

At present, the Swedish NAO has on-going cooperation projects with SAI's in the following countries and one regional organisation:

AFROSAL-E (since 1994?) – regional support through training and manuals, mostly in performance audit

Bosnia & Herzegovina (since 2000) – financial and performance audit

Cambodia (since 2011) – financial audit

Georgia (since 2010) – financial and performance audit, communication and some IT

Kenya (since 2011) – financial and performance audit, communication and management

Kosovo (since 2011) – performance audit

Moldova (since 2007) – financial audit

Palestine (since 2013) – environmental audit

Tanzania (since 2004) – financial and performance audit, IT-strategy

Uganda (since 2013) – financial and performance audit, communication and media contacts

Some projects have been on-going for many years, while others are fairly new.

Evaluation Objectives and Criteria

The evaluation should focus on establishing if the SNAO approach in the international development is relevant, effective and efficient? Since sustainable development takes time, we foresee that the projects that have been on-going a longer period of time would be more relevant for the assessment.

The evaluation objective could be broken down into two areas:

3. Assess the relevance of the intervention logic.
4. Assess the relevance and effectiveness of our working methods, particularly,
 - a. in managing the project, and
 - b. in the short and long term missions to our partner SAI's.

In addressing the evaluation questions the team should especially consider lessons learned and possible improvements.

Evaluation methodology

The evaluation should be performed mainly by interviews and study of documents. The following evaluations of cooperation projects can be used as a base for the evaluation:

- AFROSAI-E – under way
- Bosnia & Herzegovina – under way
- Cambodia – planned to be finalised by end of November
- Georgia – internal evaluation from 2012
- Kosovo – planned to be finalised by end of November
- Moldova – external evaluation from 2013
- Tanzania – external evaluation from 2012

Reporting

The evaluation should be documented in a report to the Swedish NAO.

The report should be finalised by December 31, 2014, and a draft report should be sent for comments by November 30, 2014 at the latest.

Interviews in Sweden should preferably be done during June, August or September 2014.

Appendix 1 – List of relevant documents

“Policy för Riksrevisionens internationella utvecklingsamarbete”

“Processbeskrivning”

Project Documents for all ongoing projects, all phases

Evaluation reports

Internal monitoring reports (TU2)

Appendix 2 – List of persons relevant to interview

Jan Landahl – auditor general

Magnus Lindell – Deputy auditor general, international affairs

Dzenana Edhemovic – controller

Magnus Gimdal – project leader Kenya, Uganda, Tanzania

Karin Holmerin – project leader Cambodia and coordinator financial audit

Kameran Khudur – project leader Georgia, Moldova, Palestine

Maria Lourenco – project leader AFROSAI-E

Christina Sand – project leader Balkan regional, Bosnia and Kosovo

Ingela Ekblom – coordinator management, HR and communication

Isak Reichel – coordinator performance audit

Viveca Norman – former long term advisor Tanzania

Jenny Öhman Persson – former long term advisor AFROSAI-E

Lars Florin – present long term advisor AFROSAI-E

Short term advisors

Annex 2: Methodology

The following table sums up the suggested approach in order to answer to the evaluation-questions.

Questions		Proposed approach
A. Logical results-chains and relevant and effective capacity building tools	a) Do the projects have results chains; i.e. reasonable explicit/implicit assumptions about whether or not the proposed activities could lead to the stated goals/objectives?	To assess (i) whether the objectives are SMART, (ii) that the inner project logic is coherent, and (iii) how the guidance from INTOSAI capacity building framework is reflected in the project-logic, a review will be carried out of the respective project documents. In order to identify how important assumptions and risks are accounted for in the projects and how the guidance from INTOSAI capacity building framework is reflected in the project-logic, Project coordinators will be asked to supplement/elaborate on the internal logic of the selected projects. The review and interviews will be supplemented by possible relevant findings from existing evaluation reports.
	b) Are the SNAO's capacity building tools likely to be relevant and effective with regards to the stated goals/objectives?	SNAO's various capacity building tools will be identified through a review of project-documentation. To elaborate on how different tools are used, and for which purposes, including the experiences from using these various tools, staff from SNAO will be interviewed and focus group meetings held with STAs and LTAs. Emphasis will be put on how the tools contribute to empowering the partners and ensuring sustainability in the projects. Staff will also be asked to elaborate on whether the SNAO has capacity building tools to deal with all three levels of INTOSAI's capacity building framework. Only to the extent the existing evaluation reports assess the various tools, will we be able to assess how SNAOs partners see the relevance and effect of SNAOs capacity building tools.
B. Ownership and adaption of good practices to local context	a) To what extent is the intervention logic adapted to local context and partner's priorities? Does SNAO have relevant and effective practices in their project management to ensure that the partners are actively involved in planning the objectives?	Identification of routines and systems for ensuring the dialogue with partners in the planning phase of projects will be done through a document review. In order to understand how the Swedish NAO plans and incorporates its partner's needs and views into the project plans; alignment with strategic plans; top-management dialogue; etc., various staff from the SNAO will be interviewed. Project coordinators from the selected projects will be asked to elaborate on how the partner was involved in developing the project plan and deciding objectives. The review and interviews will be supplemented by possible relevant findings from existing evaluation reports
	b) Does SNAO assess their partner's maturity and capacity to effectively cooperate with SNAO?	To identify possible needs assessments or other existing assessment tools, a review will be carried out of documents from pre-or early project phases. In order to understand the SNAO approach to assess and emphasise partners maturity, interviews will be held with relevant project-managers and management The review and interviews will be supplemented by possible relevant findings from existing evaluation reports
	c) Does SNAOs have relevant and effective practices to equip short-term and long-term advisers to adapt advice and behaviors to local context?	In order to understand how SNAO equip/recruit staff with competences relating to capacity building (not only audit subject related matters; but e.g. facilitation skills and cultural awareness; i.e. skills that enables transfer of capacities and a conducive learning environment in cooperation with partners.), relevant persons from the SNAO will be interviewed and focus group meetings held with STAs and LTAs. The review and interviews will be supplemented by possible relevant findings from existing evaluation reports
C. Systems for results-assessment and project monitoring	a) Does SNAO have routines and practices for assessing progress and results against the stated objectives?	The identification of the SNAOs systems and practices for reporting on progress and assessing results against objectives will be done through a document review (progress reports; minutes from steering meetings etc). Staff and management from the SNAO will be asked to elaborate on how the projects are monitored and assessed relating to the objectives stated. The review and interviews will be supplemented by possible relevant findings from existing evaluation reports.
	b) Does SNAO have relevant and effective tools to adjust the course if assumptions/risks/other important factors change?	In order to see whether risks and important prerequisites for change are discussed and addressed in the dialogue with the partners, a review will be carried out of minutes and documentation from decision-making meetings. To learn more about the emphasis and practises concerning risk-analysis, progress monitoring and possible tools for adjusting projects, various staff from the SNAO will be interviewed The review and interviews will be supplemented by possible relevant findings from existing evaluation reports.

Annex 3: List of persons interviewed

Kameran Khudur – projektledare
Georgien, Moldavien och Palestina

Jan Landahl – Riksrevisor

Fredrik Friberg – expert PA (på INT)
Magnus Gimdal – projektledare Kenya,
Tanzania och Uganda

Isak Reichel – professionssamordnare PA

Viveca Norman – fd LTA Tanzania

Birgitta Eliasson - projektadministratör
(INT)

Anki Turesson - projektadministratör (INT)

Karin Holmerin – professionssamordnare
FA och projektledare Kambodja

Magnus Lindell – Chef INT

Gina Funnemark – chef finansiell revision

Ulrika Walldén – expert kommunikation

Lena Björck – chef effektivitetsrevision

Ingela Ekblom – professionssamordnare
ledarskap, HR och kommunikation

Jenny Öhman-Persson – expert PA,
tidigare LTA AFROSAI-E

Lars Florin – LTA AFROSAI-E

Focus-groups: Jan Åke Nilson, Rutger
Banefelt, Leif Svenson, Linus Svanberg och
Anders Herjevik – inlånade experter PA och
FA (Kenya, fd Georgien, Kambodja)

Annex 4: Interview guide

SNAO 6-10 October 2014
Management; Project coordinators; STAs;
others

A. Logical results-chains and relevant
and effective capacity building tools

a. Do the projects have results chains;
i.e. reasonable explicit/implicit as-
sumptions about whether or not the
proposed activities could lead to
the stated goals/objectives?

i. To what extent are the resour-
ces (input) sufficient in order to
reach the objectives

ii. To what extent are the activities
relevant in order to reach the
objectives?

iii. To what extent are the activities
effective in order to reach the
objectives? What were the main
challenges in terms of effective-
ness?

iv. Overall; to what extent would
you say that the project- objec-
tives are achievable?

b. Are the SNAO capacity building
tools likely to be relevant and effec-
tive with regards to the stated goals/
objectives? (E.g. Coaching, semi-
nars, training; guarantor; high level
meetings with key stakeholders; top
-management dialogue, on the job
training, train the trainers, manual-
development, gap-filling, networking,
facilitating regional cooperation)

i. To what extent are various
capacity building tools used
in the various projects
(give examples)?

ii. What are your experiences with
the various tools (strengths and
weaknesses)?

iii. To what extent were the chosen
tools relevant with regard to
reaching the stated objectives?

iv. To what extent were the chosen
tools effective with regard to
reaching the stated objectives?

v. Does the SNAO get feedback
from the partner regarding the
relevance and effectiveness of
the tools (e.g. evaluations of
seminars)? If yes, what are les-
sons learned?

B. Ownership and adaption of good
practices to local context

a. To what extent is the intervention
logic adapted to local context and
partner's priorities? Does the SNAO
have relevant and effective practic-
es in their project management to
ensure that the partners are actively
involved in planning the objectives?

i. In general, how does the SNAO
ensure partners involvement?

ii. Who initiated the cooperation?

iii. How were the partners involved
in developing the Project Docu-
ment?

iv. How were the objectives and
activities identified?

v. How are the Project objectives
and activities linked to the strate-
gic/annual plan of the SAI?

vi. How do you ensure top-man-
agement commitment of the
partner SAI?

vii. How do you interpret top-man-
agement commitment? (E.g.
through partner SAIs planning
and resource-allocation).

viii. How does the SNAO ensure
that the partner SAI allocates
sufficient human resources to
implement project activities in a
timely manner?

b. Does the SNAO assess their partner's
maturity and capacity to effectively
cooperate with SNAO?

i. If yes, how?

ii. What are the main problems in
the partner's follow-up the proj-
ect?

iii. In hindsight; would you say the
assessment of the partner's ma-
turity and capacity was in line
with the reality?

c. Does the SNAOs have relevant and
effective means to ensure that short-
term and long-term advisers adapt
advice and behavior to local con-
text?

i. Describe the means that the
SNAO possess in order to equip
advisers with necessary capaci-
ty building competences/skills

ii. What systems does the SNAO
have in place to ensure that
advisers adapt behavior and
advice to local context?

C. Systems for results-assessment and
project monitoring

a. Does the SNAO have routines and
practices for assessing progress and
results against the stated objec-
tives?

i. How are the project monitored
and assessed relating to the
objectives stated (baseline, indi-
cators, sources of verification)?

ii. Are the progress reports done as
agreed, and delivered on time?

iii. How are difficulties described
in the reports/other feedback
followed-up by the SNAO? Give
examples.

iv. Are the steering committee
meetings actively involved in
following-up the achievement
of the objectives?

- b. Does the SNAO have relevant and effective tools to adjust the course if assumptions /risks/ other important factors change?
 - i. Has it been necessary to adjust the course in this project? If yes, what were the reasons, and how was it done?
 - ii. Are the steering committee meetings actively involved in adjusting the course? If yes, give examples

Focus Group questions

- Are the SNAO's capacity building tools likely to be relevant and effective with regards to the stated goals/objectives?
 - General challenges in capacity building tools
 - Relevance of activities
 - Preparation done by partner SAI before missions
 - Level of participation by partner SAI in the activities (priority vis-à-vis other tasks)
 - Follow-up by partner SAI between missions
 - Sustainability of activities - likelihood of the activities having lasting effects
 - SNAO follow-up of mission reports
 - Lessons learned - are adjustments done for next mission
- Does the SNAOs have relevant and effective practices to equip short-term and long-term advisers to adapt advice and behaviors to local context?
 - SNAO systems for brief
 - SNAO systems for competence building (facilitation skills, cultural awareness)
 - Challenges during mission (facilitation/cultural awareness)

- SNAO follow-up during mission (LTA)
- SNAO systems for debrief
- What can SNAO do better (if anything)

SNAO Auditor General

- What would you say are the main experiences from the SNAOs engagement in development cooperation?
- To what extent does the SNAO have the necessary means to contribute to development of partner SAIs; main strengths/weaknesses?
- What are the pre-conditions that need to be in place before the SNAO enters into development cooperation with another SAI?
- What would be the reasons to terminate development cooperation with another SAI during a cooperation period?
- How does SNAO professionalize its development cooperation bearing in mind that SNAO primarily is an audit institution?
- How does SNAO follow-up the objective of strengthening the partner institutions capacity and ability to do audits in compliance with international standards (ref. SNAO's strategic plan 2014-2017)?
- How can SNAO contribute to enhance the independence of the Partner SAI? What are the main challenges?
- In general, what would you consider to be the biggest challenges in SNAO's development cooperation?

