



## Accelerated Peer-Support Partnership Programme

SAI Eritrea Project Report  
May 2018- May 2020



*Revised: May 2020*

The purpose of this report is to provide an overview of the progress made in SAI Eritrea through the Accelerated Peer Support Partnership Programme Phase One (May 2018 until May 2020).

## **1. Introduction**

In response to the Global Call for Proposal (GCP) the OAG submitted a concept note and requested to be part of the 2nd Tier of the GCP which involves intensive support to a small group of SAIs in urgent need of support and development. OAG Eritrea was selected to be one of the beneficiaries of the 2nd tier of the GCP. Following the approval by INTOSAI Donor Cooperation, the OAG, AFROSAI-E and IDI have decided to establish a cooperation as a part of the Accelerated Peer-Support Partnership (PAP-APP).

The intervention which started in May 2018 was focused in supporting the OAG to complete the preparation of the strategic plan for the years 2019-2023. To coordinate the effort, a SAI team from the OAG and a peer team from IDI/AFROSAI-E were established and a cooperation agreement was signed by the OAG, AFROSAI-E and IDI.

## **2. SAI background**

The Office of the Auditor General (OAG) was established in May 1992 by Proclamation No. 23/1992 and it constitutes the Supreme Audit Institution (SAI) in Eritrea. In 1993, Legal Notice No. 14/1993 was issued, which outlines the duties assigned to the OAG. It specifies that its audit mandate covers all Government institutions i.e. all Government budgetary institutions, parastatals bodies and state-owned enterprises. The OAG mandate as per Legal Notice 14/1993 is listed below:

- To audit or cause to be audited all budgetary institutions and public enterprises
- To develop auditing standards and procedures and make necessary follow ups for their implementation
- To give advice on financial regulations issued by the Ministry of finance
- To issue certificates of competence to private auditors and accountants
- To impound books and documents where it has reasons to believe that any account has been kept in a criminal or dishonest manner

The OAG has made good progress in fulfilling its mandate over the past 25 years of its existence and is well regarded across the government of the State of Eritrea (GoSE). Nonetheless the OAG faces several challenges which limits its ability to fully discharge its mandate. The main identified challenges are shortage of human resources and limited IT capacity, please refer to annexure 1 for an elaboration on these challenges.

The SAI receives support from the Government and some from development partners. The OAG recognises the value of such support and thus requested to be a part of the 2nd Tier of the Global Call for Proposals (GCP), and this was approved by the INTOSAI Donor Corporation. Against this backdrop, OAG, AFROSAI-E and IDI have decided to establish a cooperation as a part of the Accelerated Peer-Support Partnership (PAP-APP).

### **Overview of SAI project team and management**

To coordinate the project activities, a joint coordination teams both from the OAG and IDI/AFROSAI-E was formed. The daily management of the project is to be handled by a dedicated SAI team. The SAI

team, which is led by high level management has 10 members and is responsible for coordinating the support activities provided through the Cooperation.

On the other side of the cooperation agreement a Peer team was formed to manage the support to the SAI. AFROSAI-E and IDI will as partners mainly operate through its representatives in the Peer team. INTOSAI providers interested in supporting the SAIs will be invited to be a part of the Peer team.

### 3. Summary of Expected project outputs and outcomes

#### 3.1 The result framework table below.

SAI outcome	Indicator	Key expected outputs	Status
<b>1. Strengthened strategic management</b>	SAI-PMF SAI-3 <i>Strategic Planning Cycle</i> indicator  <u>Baseline by Aug 2018:</u> Score 2  <u>Target:</u> Score 3 by the end of 2019.  <u>Measurement:</u> SAI PMF methodology for indicator SAI-3	a. Final Strategic plan – i. containing core elements for effective performance of the SAI based on a needs assessment which considers the institutional framework such as country governance, political economy and public financial management systems. ii. stakeholder engagement plan – may be embedded in the SP or as an addendum  b. Operational plan i. that is linked to a detailed budget ii. with a clear performance and results orientation, especially an indication of the number of audits to be carried out annually in relation with the SAI mandate and capacities  c. An improved SAI Annual performance report	Completed <sup>1</sup> The Strategic Plan was launched in January 2019. SP has an implementation plan with specific deliverables for each of the sections SP has a SWOT and PESTLE analysis that influences strategic approach S.P signed off and distributed internally and among stakeholders. SAI PMF assessment conducted in 2020 and is rated at 3  Completed <sup>2</sup> The Operational plan has targets Key deliverables well defined in the activity plan Training on Operational Planning conducted by AFROSAI-E  Completed <sup>3</sup> .
<b>2. Effective and coordinated external support for capacity development established</b>	The SAI has established capacity development support agreements enabling implementation of the strategic plan.  <u>Target:</u> End of 2019  <u>Measurement:</u> qualitative assessment	a. A comprehensive plan showing required external financial and technical support to strategic plan implementation, including priority projects and project proposals b. SAI has dedicated staff and responsibility for coordination of external support c. Applications for external support	On-going External Support plan was developed based on Needs assessment. A proposal has been developed for submission to the African Development Bank (AfDB)  On-going Proposal submitted to the Ministry of Finance to approach the African development Bank
<b>3. The SAI leads by example in the areas of gender, inclusion and diversity</b>	The SAI's strategic management plans contain effective strategies related to gender, inclusion and diversity.  <u>Target:</u> End of 2019  <u>Measurement:</u> qualitative assessment	a. Strategies for gender, inclusion and/or diversity in the strategic and operational plans	On-going <sup>4</sup>  The SAI has scheduled activities in the 2020 Operational Plan that incorporate gender. It continues to address gender inclusion in trainings, steering committees and in recruitment.

<sup>1</sup> Please refer to Project progress for further narrative on the outcome

<sup>2</sup> Referred to Project progress for further narrative and outcomes

<sup>3</sup> Please refer to Project progress for further narrative and outcome

<sup>4</sup> Gender inclusion is an on-going process. The SAI will continue to find ways on how gender streamlining can be addressed in all its activities

## Summary table of key project milestones

Key Milestones	Expected Completion Date	Adjustment Required
Establish project teams	Sep 18	Completed
Conduct stakeholder engagements	Nov 18	Completed
Needs assessment	Sept 18	Completed
Completed strategic plan disseminated	Dec 18	Completed
Completed approved and disseminated operational plan	Dec 18	Completed
Improved 2019 SAI annual report	Jan 20	Completed
Project proposal submitted to AfDB	Dec 19	Completed
Other Project Proposals to be submitted		On-going
Final report of the Project approved by the Steering Committee	Jun 20	On track

## 4. Project progress

### 4.1 Strengthened strategic management

Strengthened strategic management outcome was aimed at improving the planning cycle of the OAG. The outcome intervention identified three output areas described below;

#### 4.1.1 Strategic Plan

The OAG had a strategic plan which lapsed in 2012 and was working based on extension of goals and objectives detailed in the expired strategic plan until 2017. The annual plans included projects, activities, and timelines but did not have information on resources required, estimated budget, outputs, responsibility for projects and risks involved. For this reason, a new strategic plan had to be prepared, and a reform of the contents of the annual plans. Although the strategic plan of 2007-2012 achieved most criteria for the SAI 3 Strategic Planning Cycle indicator of the SAI-PMF, it had expired, thus it was rated as 2.

Drafting of the strategic plan started in 2016 and due to shortage of human resources, its progress was slow. The OAG reorganized the drafting process and, towards the end of 2017, established a committee of 5 senior staff led by the Auditor General. A planning process was drafted and the committee dedicated one day per week for its drafting. Capacity Building Needs Assessment (CBNA) was conducted in the form of a questionnaire distributed to internal and external stakeholders and CBNA report was produced. Based on the Institutional Capacity Building Framework (ICBF) from AFROSAI-E, five strategic goals and several objectives were identified that increase the effective performance of the OAG. The committee finalized the first draft towards mid of 2018 and presented it to all OAG staff through a workshop. The role of PAP-APP came at a crucial time where technical

support was vital. The peer team made several amendments to the draft strategic plan and the document was finalized in November 2018. With the support of the PAP-APP Manager, 500 copies were printed in South Africa all transported to Eritrea. The OAG also contributed US\$400.00 towards printing of pamphlets and posters.

The Office of the Auditor General of Eritrea launched its five-year Strategic Plan, 2019 -2023 and was launched at a ceremony held on 22 January in Asmara. The launch was attended by over 95 government and non-governmental officials from 65 organizations, PAP-APP program representatives and 83 OAG staff. Over 460 strategic plans were distributed to stakeholders<sup>5</sup>.



The IDI organized a CAROSAI/AFROSAI-E Stakeholder Engagement Strategy Development Workshop in Entebbe, Uganda from 11 to 22 June of 2018. The two week workshop enabled participants to take the necessary steps in preparing a strategic document for stakeholder engagement. One staff member from the OAG Eritrea participated in the workshop and helped improve the corporate strategy. Towards the end of June of 2018, the AG established a team of three members to prepare the Stakeholders' Engagement strategy. The document was prepared following a workshop among OAG staff members. The Stakeholders' Engagement Strategic Plan emanates from the Corporate Strategic Plan of 2019-2023 of the OAG and was approved in March 2019.

#### 4.1.2 Operational plan

The preparation of operational for 2019 was facilitated by two members of the Peer Team, Cynthia Mangaba and Dana Wilkins. The document is linked to the strategic plan and was linked directly from the five years implementation matrix prearranged for the entire strategic plan activities.

The operational plan has three parts:

- The activity plan, with clearly indicated outputs, time frame, responsibility, indicators and other columns
- The Monitoring and Evaluation plan, directly linked to the activity plan and with strategic objectives, success indicators, baseline targeted output, frequency, and quality of measurements.
- Annual budget also linked directly to the activity plan and referring each line of the activities and estimated cost, source of fund for the year.

The operational plan was approved by the Auditor General in January 2019. The plan was printed and posted at the entrance of the office.

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<sup>5</sup> The stakeholders include the European Union, UNDP, African Development Fund, AFROSAI-E and the IDI

#### 4.1.3 An improved SAI Annual performance report

Before 2019, reports were prepared mainly to inform top management about audit progress during the year and was not shared externally because the only objective was to inform management and not external parties. The 2019 Annual Performance Report was the first on OAG's own performance. It was prepared based on the draft template of "basic reporting" prepared by AFROSAI-E. The report was prepared both in Tigrigna (local language) and in English. The report was printed in January 2020. The Tigrigna version was shared with Office of the President, Ministry of Finance, Ministry of National Development, and Ministry of Foreign Affairs. The English version of the report was sent to AFROSAI-E, IDI and UNDP.

#### **4.2. Effective and coordinated external support for capacity development established**

The outcome two for the establishment of Effective and coordinated external support for capacity development anticipated the need of effective projects management and coordination for the implementation of the strategic plan goals. To realize the outcome, three output areas were identified described below:

##### 4.2.1 Preparation of Project Proposal

Preparation of a comprehensive plan showing required external financial and technical support to strategic plan implementation, including priority projects and project proposals was one of the main outputs. The two audit departments and the corporate divisions conducted a meeting with their respective staff members to assess the OAG requirement at a lower level. With the information at hand, the management team led by the Auditor General then convened to determine the core needs of the Office.

Based on the activities described in the strategic plan and the information collected from all staff members, a financing plan was submitted to UNDP where the OAG was able to secure ERN 2,801,910 (USD 186,800.00) for 2019.

A meeting with African Development Bank (AfDB) was conducted with officials from the institution who had visited Asmara for the OAG to present its needs. Outcome from the meeting was to submit a short concept note, which was done the same week and the institution expressed their interest in working with the OAG. Based on the country's regulations, the Auditor General organised a meeting with the Minister of Finance. Based on the discussion with the AfDB delegates and the Ministry of Finance, a comprehensive project proposal was prepared using the AfDB template.

##### 4.2.2 Establishment of dedicated project management and coordination unit

The OAG has a shortage of human resource since its establishment. Important functions such as training, communication and others has been an additional task to staff or has been managed through the establishment of ad-hoc committees. Since 2008, the preparation of project proposals, coordination and implementation of projects, preparation, and submission of reports, has been running by OAG staff members as an additional responsibility.

As such, establishment of a dedicated Project Management Unit is not feasible. However, the OAG increased a replacement staff as a continuity plan to ensure smooth run of project activities. Currently the project management has three staff members with an extra two staff on standby.

#### 4.2.3 Applications for external support

The proposal prepared based on the AfDB template is submitted to the Ministry of Finance which is the only gateway for bilateral agreements with the AfDB. The document was prepared covering all needs for the strategic plan period with an estimated budget of USD 5.3 million. From the discussions made with the Ministry of finance, the OAG is encouraged of the possibility of funds. The OAG will also maintain the relationship already established with the UNDP.

#### **4.3. The SAI leads by example in the areas of gender, inclusion and diversity**

The third expected outcome of the Phase 1 project was related to gender. The OAG has a total of 37 female employees. In 2019, the gender distribution of OAG has improved by 1.5% making the female employees at 31% of the total number. Ensuring gender inclusion and gender equality is one of OAG's priority. Since 2006, the number of female employees in the OAG has been declining females in managerial position reached to zero. Although the reason is associated with marriage and childbirth, the OAG also believe efforts to address this challenge was insignificant.

In the 2019-2023 strategic plan, the OAG has included several gender specific activities to be implemented during the five years period. The OAG is committed to create encouraging ground for its female employees to enable them develop their career while looking after their families. The OAG will invest for female employees who are competitive and dedicated to their professional development. In 2019 the OAG included a modest 20% female colleagues in all the working committees of the OAG, including heads of sub-committees. This number will increase annually until it reaches at least proportional coverage with the number of female employees in the OAG.

There is special considerations for female staff members in all training events. Majority of the training events consider the experience and position of auditors. However, this requirement is flexible in applying to female employees.

Currently, the OAG is also drafting its gender policy.

## **5. Lessons learnt**

- 5.1 Operational planning: The design and preparation of Annual operational plan which includes outputs, indicators, and M&E plan was different from the way we were used to do things. Based on the experience we acquired in drafting the 2019 annual operational plan, the OAG was able to draft its operational plan for the year 2020.
- 5.2 Official launching of the strategic plan: The launching event for the strategic plan was a good platform to reach all OAG stakeholders under one space. In addition to the main purpose of distributing the strategic plan, the OAG was also able to engage with stakeholders and understand their perception towards the office. During the launching event, the OAG stakeholders were able to express their concern and appreciate the effort of the OAG.
- 5.3 Overambitious plans: The 2019 planned activities were intense and our staff were over-stretched to complete the work. As such, the Office has learnt to be more realistic in terms of its planning.

In completing the activities detailed in 2019, staff members were forced to work additional hours and during weekends. The operational plan of 2019 was a testing ground to assess the capacity of the OAG.

- 5.4 Monitoring and evaluation activities: The OAG established a monitoring and evaluation sub-committee. The team was making continuous assessment of progress and was producing quarterly report. During the monitoring period staff members were able to be reminded of pending and delayed tasks.

## **6. Project challenges and action taken**

- 6.1 Project support group: Eritrea has very specific laws and regulations that manage donor management procedures. The Ministry of National Development is the sole authority to approach donors, sign bilateral cooperation and approve financial supports. For this reason, external coordination donors by the OAG via project support group is not possible as it is against government regulations.

To address this challenge, the OAG has been communicating with several donors on individual basis. The OAG also informed each approached donor about existing and potential relationships with other donors.

- 6.2 Shortage of qualified human resources: The present number and quality of auditors in the OAG is not sufficient to carry out the existing workload. The existing number and qualification of audit staff in the OAG is too small for the OAG to discharge its mandate. The reason, among others include,
- Lack of independence to hire staff as the decision of staff hiring is the responsibility of the Civil Service Administration (CSA).
  - Salary scales which are not competitive makes hiring and retaining qualified people difficult

To address this challenge, the AG personally has been working closely with human resource management authorities in the Government. As a result the OAG was able to increase its staff by almost 20% in 2019

- 6.3 Global Pandemic of Covid-19: The OP for 2020 was started in January but cut short due to the COVID-19 and the associated lock-down. Majority of staff members have limited residential facility with no internet access. Therefore, working from home is not viable for our case due to social, economic, and technological challenges.

To address this challenge prioritization of activities was made and limited audit engagements are undergoing from the head office by limiting the staff members. In addition, a preparation is undergoing to revise the operational plan.

### Other SAI specific challenges

Challenge	Description	SAI Control	Peer Control	Notes
<b>Internal factors</b>				
<b>limited IT capacity</b>	Inadequate IT facilities and limitation of skills in utilizing the existing IT resources up to the required level. Absence of audit interrogation and data analysis software in the OAG. Lack of skills to perform audit assignments with Computer Assisted Audit Techniques (CAAT's).	Included I.T equipment and training in the funding proposal submitted to funders. The proposal also includes supporting distance education for computer-based testing center.	To support the SAI in identifying potential donors who could provide the equipment and finance the training. Liaise with AFROSAI-E so that they provide the necessary IT training to the SAI	A proposal has been submitted to AfDB.
	Printing of the strategic plan document was another challenge due to unavailability of options for quality printing in Eritrea.	The SAI will plan for any printing that needs to be done during the Strategic plan period	The Peer team source printing facilities regionally in areas where it could be cheaper, faster, and better quality.	The proposal document has been printed and shared with stakeholders
<b>Communication channels</b>	Communication between the PAP-APP peer team and the OAG SAI Team was the biggest challenge, due to the limited internet access in the country. Skype calls and WhatsApp are not an option in the country.  In most cases there are weak internet connectivity. Budget constraint for the launching event of the strategic plan document was a challenge.	The Focal person is using frequent email exchange and brief their respective teams on the outcome of the discussion.  The SAI team approached the UNDP for financial support.	PAP-APP also has provided a telephone with a speaker phone, but the telephone connection is unreliable.  To schedule weekly correspondences through email. Plan for quarterly country visits	Internet connectivity is a national challenge.
<b>Ineffective internal and external training</b>	The training packages planned may not go as required due to fund constraints.  Training in Specialized audits such as Performance, IT Audits are beyond OAG's capacity. This may require resident training consultant. An enhanced training in FAM and CAM is also vital and may require extended training by subject matter expert.	Internal: The OAG to periodically conduct assessments and evaluations of training provided. Identify training needs. The OAG would need to work for securing budget for workshop and trainings from the Government and donors.	Plan to mitigate this risk in the development of project proposals	Medium risk

<b>Resource scarcity and shortage of staff</b>	Scarcity of qualified human resources in Eritrean markets and Insufficient training capacity in the OAG. Due to the reasons, the OAG has been unable to retain sufficient qualified human resources and consequently face challenges such as: Significant audit backlogs, underdeveloped performance audit capacity and weak stakeholder engagement practices	The SAI has committed to improve the general skills of senior and other audit staff to enhance the effectiveness of auditing. Funding of this forms part of the proposal submitted to the African Development through the Ministry of Finance	To support the SAI in identifying potential donors who support training of Auditors and provide the necessary tools. To liaise with AFROSAI-E so that they provide the necessary training to the SAI	This risk is HIGH. The SAI has however received funding from UNDP in 2018 and 2019
<b>External factors</b>				
<b>Government decisions and policies</b>	<b>Project</b> Management is the mandate of the Ministry of National Development. Any bilateral cooperation should come through it. So, it is difficult to establish a project support group outside this. The Office may require unique arrangement.	Lobbying and convincing the authorities concerned Meeting with the Office of the President, MND, MoF and Development Partners	Negotiating with the SAI so that AFROSAI-E takes the lead in donor coordination and contracting on behalf of the SAI	Medium risk
<b>COVID 19 and lockdown</b>	COVID 19. The global health crisis has forced the country to go on a lockdown for more than a month. Staff have been forced to work from home and has caused coordination challenges and a huge backlog of work.	Upon opening, the OAG will had to reprioritize deliverables, some of the annual activities having to be shifted to the later year or postponed to the following year. This also affects the strategic planning process	The Focal person had remote meetings during the lockdown and had to engage with partners through different modes of communication.	The effects of COVID 19 to the SAI will still be felt for the rest of 2020 because after lockdown, the Office must reprioritize.

## 7. Annual project budget summary

The actual budget for 2018 is less than the expected, reason being SAI Eritrea had already conducted a needs assessment and had a draft strategic plan when they joined the PAP-APP programme. In addition, most of the activities previously predicted for 2018 could only be realistically implemented in 2019. The budget was adjusted to reflect this. Below is summary of financial information in USD.

Key Milestones	2018 actual	2019 actual	2020 expected	Details
Establish project teams	1040.00			Laptop and conference call telephone for SAI team
Conduct stakeholder engagements				No project expenses incurred as this was done completely by the SAI using internal resources and training through the IDI Stakeholder management course.
Needs assessment		\$4 222-95		Two Peer teams participated in the External Support Plan
<b>Strategic Planning:</b> Completed strategic plan disseminated	1322.41			Two SAI participants attended the Strategic Planning workshop by AFROSAI-E in Pretoria, South Africa
<b>Design and printing of Strategic Plan</b>	3500.00			Development and support with the Strategic Plan was done remotely. Expenses only reflect design and printing of the Strategic plan.
<b>Operational Planning:</b> Completed approved and disseminated operational plan	7130.32	15 628.71		One week in-country support to assist with development of the operational plan and M&E plan. Project Lead and one peer advisor.
<b>Monitoring and Evaluation:</b> Improved 2019 SAI annual report		2 713.64		One-week in-country support with establishing PSG and planning for the development of the SAI annual report.  One-week workshop to assist in the initial development of the SAI annual report.  Follow-up trip in 2020 on SAI annual report.
Project proposals submitted				One week in-country support with project proposal development.
<b>Total</b>	<b>USD 12992,73</b>	<b>USD 22 565,30</b>		

## 8. Conclusion

The PAP-APP Phase One has achieved many milestones. The main task is to ensure financial commitment, training, and support towards developing a user-friendly SAI annual report. It is also important to ensure implementation of the projects and activities identified in the strategic plan through effective monitoring and reporting.

## 9. PAP-APP Phase 2 Plan

Based on the results framework, Eritrea can move to PAP-APP Phase 2, where the country projects are tailored to the needs of the SAI to achieve its strategic objectives. The PAP-APP will support the SAI under the following arms:

Strategic. Change management and stronger internal governance

Advise and support best processes and procedures to achieve strategic and annual plans. This include:

- Gathers key information essential to the planning and organizational process (e.g., internal information, audits, benchmarking information, stakeholder input).
- Continue to support the SAI in identifying strengths, weaknesses, opportunities and threats (SWOT) of the planning and implementation process.
- Ensure that staff receive necessary training needs to manage teams, processes to ensure efficient ways of achieving results

Human Resources and Professional Development

- Coordinate Human Resource Management (HRM) training needs for the SAI.
- Support in streamlining operations for maximum efficiency, automation and effectiveness and change management.
- Identify teams that provide advice and guidance to resolve, implement or manage program or policy issues that involve areas of uncertainty in approach or methodology.

Audit related capacities and products

- Coordinate with AFROSAI-E to ensure the SAI receives necessary training needs
- Assisting the SAI in soliciting financial support to conduct effective audits and provide recommendations to report on donors.

Communication and Stakeholder engagement

- Support in resource mobilization management, monitoring & reporting to stakeholders
- Support and advise on how to raise awareness of current and future management directives, required functional and technical expertise, resource requirements, and targeted stakeholders into annual plans.
- Support in current and prospective donor interaction. Development of concept based on SAI needs

## 1. Eritrea PAP-APP Phase 2 Implementation Plan

Area of Support	Overall Goal	Specific Objective	Technical Support	Type of Support	Funding options
<b>Strategic. Change management and stronger internal governance</b>	To strengthen the Organizational and Management capacity of the OAG	To enhance and design mechanisms that uplift the performance of the OAG	PAP-APP Peer Support. AFROSAI-E Institutional Strengthening & Capacity Building	Support in donor engagement for funding, participate in planning sessions for training with AFROSAI-E. Assist in reviewing impact and reporting.	Proposal submitted to the Ministry of Finance. Need for donor search
		To develop Performance Appraisal system	PAP-APP Peer Support. AFROSAI-E Institutional Strengthening & Capacity Building	Donor engagement to ensure that resources are committed for training, identify training needs and liaising with AFROSAI-E Secretariat to ensure that it has been delivered. Reporting on impact	Proposal submitted to the Ministry of Finance. Need for donor search
		To have an established process for Managing Change	PAP-APP Peer Support. AFROSAI-E Institutional Strengthening & Capacity Building	Donor engagement to ensure that resources are committed for training, identify training needs and liaising with AFROSAI-E Secretariat to ensure that it has been delivered. Reporting on impact	Proposal submitted to the Ministry of Finance. Need for donor search
<b>Human Resources and Professional Development</b>	To have adequate, competent, and productive work force	To upgrade and retain the human resource of the OAG	AFROSAI-E HR, Organisational & Leadership Development	Participate in reviewing guidelines and making recommendations in consultation with AFROSAI-E and other stakeholders/donors	Proposal submitted to the Ministry of Finance.
		To improve the staff development and training policies	AFROSAI-E (HR, ORG. & LEADERSHIP DEVELOPMENT	donor engagement for funding commitment, participate in planning sessions for training with AFROSAI-E. Assist in reviewing impact and reporting.	Proposal submitted to the Ministry of Finance.
		To design a system for identifying gaps among staff and improve the technical, managerial, and professional skills and competences	AFROSAI-E (HR, ORG. & LEADERSHIP DEVELOPMENT	Support in reviewing guidelines, make recommendation on systems in consultation with AFROSAI-E	Proposal submitted to the Ministry of Finance.
		To establish a system that evaluates, and follow-ups result of trainings conducted	AFROSAI-E (HR, ORG. & LEADERSHIP DEVELOPMENT	Participate in workshops/trainings assessments, review of reports	Proposal submitted to the Ministry of Finance.
		To introduce a mechanism that motivates staff and a system that	AFROSAI-E (HR, ORG. & LEADERSHIP DEVELOPMENT	Consultation with AFROSAI-E on appropriate training and needs	Proposal submitted to the Ministry of Finance.

		enhances the welfare of employees			
<b>Audit related capacities and products</b>	To provide quality audit services to increase the value of the OAG	To establish a performance audit and IT audit functions and permanent Quality Assurance Unit	AFROSAI-E (I.T Audit)	Liaise with AFROSAI-E to train on improving Audit Flow. donor engagement for funding commitment, participate in planning sessions for training	Partly supported by UNDP. Some elements are incorporated in the proposal submitted to the Ministry of Finance
		To strengthen information technology to make optimum use of it	AFROSAI-E (I.T Audit)	Liaise with AFROSAI-E to train on improving Audit Flow. donor engagement for funding commitment, participate in planning sessions for training	Partly supported by UNDP. Some elements are incorporated in the proposal submitted to the Ministry of Finance
		To enhance the quality of audits and coverage by following the ISSAIs and introducing modern techniques	AFROSAI-E (Performance Audit)	Donor engagement for funding commitment, participate in planning sessions for training with AFROSAI-E. Assist in reviewing impact and reporting	Partly supported by UNDP. Some elements are incorporated in the proposal submitted to the Ministry of Finance
		To strengthen the supervisory mechanism of audits	AFROSAI-E (Performance Audit)	Donor engagement for funding commitment, participate in planning sessions for training with AFROSAI-E. Assist in reviewing impact and reporting	Partly supported by UNDP. Some elements are incorporated in the proposal submitted to the Ministry of Finance
		To establish a system for following up audit recommendations	AFROSAI-E (Performance Audit)	Donor engagement for funding commitment, participate in planning sessions for training with AFROSAI-E. Assist in reviewing impact and reporting	Partly supported by UNDP. Some elements are incorporated in the proposal submitted to the Ministry of Finance
<b>Communication and Stakeholder engagement</b>	To enhance the OAG's public image by improving communication with stakeholders.	To upgrade OAG Communication Policy	PAP-APP Peer Support.	Provide training, review the policy and make recommendations. Participate in Stakeholder engagement	Proposal submitted to the Ministry of Finance. To negotiate with PAP-APP Programme
		To engage with the media and other stakeholders to increase the awareness of the public	PAP-APP Peer Support.	Provide training, assist in stakeholder engagement, provide tools review methods of reporting and making recommendations based on stakeholder feedback	Proposal submitted to the Ministry of Finance. To negotiate with PAP-APP Programme
		To design a mechanism for collecting feedback from stakeholders about the OAG	PAP-APP Peer Support.	Assist in developing tools to collect feedback	Proposal submitted to the Ministry of Finance. To negotiate with PAP-APP Programme