

Cooperation for Accountability

The Supreme Audit Institution and Public Accounts
Committee Communication Toolkit



Implemented by:



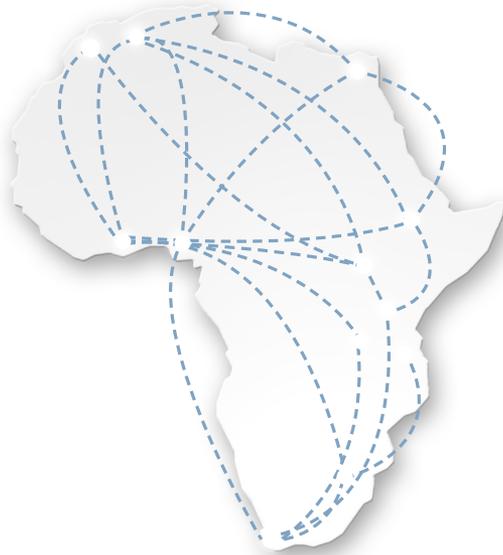
The Good Financial Governance in Africa programme is implemented by the Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ) GmbH on behalf of the German Federal Ministry for Economic Cooperation and Development (BMZ) and the European Union (EU) over the period 2015 - 2017. It operates all over Africa, and has offices in Pretoria, South Africa, Yaoundé, Cameroon and Berlin, Germany.

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Foreword by Dr. Matthias Witt

GIZ

Imagine a world where governments are not accountable, where public revenues are spent without considering the needs of the people, and where public officials misuse their administrative power for their own benefit. What consequences would that have? Insufficient funding for schools and hospitals would lead to low levels of education and high levels of mortality. The economy would lack infrastructure. Unfortunately, low accountability is too often a reality, hampering development in countries all across the world, including Africa.

The Good Financial Governance in Africa programme implemented by GIZ on behalf of the German Federal Ministry for Economic Cooperation and Development and the European Union aims at strengthening the capacities of African decision-makers in public finances. Transparent and accountable public finances are at the heart of development. How budgets are prepared, executed and accounted for matters for the achievement of outcomes such as schools, hospitals or infrastructure.

Strengthening accountability systems is in the focus of the programme. This goes beyond strengthening procedures of finance ministries, but means working with all institutions that play a role in the budget cycle. In this framework we designed an intervention specifically looking at strengthening cooperation between Supreme Audit Institutions (SAI) and Public Accounts Committees (PAC) in Anglophone African countries. The audit reports produced by SAIs contain vital information about the use and management of public finances. However, if these reports are not taken up by the PAC, they are unlikely to lead to any positive change.

Building an alliance between SAIs and PACs is crucial for accountability. In collaboration with AFROSAI-E the programme has responded to that need by developing a SAI-PAC Communication Toolkit, which I am happy to present to you in this brochure. More than a rigid instrument, this toolkit is meant to adjust to country-specific challenges and its use has been constantly adapted to maximise its benefits.

A handwritten signature in black ink, appearing to read 'Matthias Witt'.

Dr. Matthias Witt

Programme Manager Good Financial Governance in Africa

The GIZ logo, consisting of the lowercase letters 'giz' in a bold, red, sans-serif font.



Foreword by Wessel Pretorius

AFROSAI-E

To achieve Government accountability, a robust and highly effective relationship between supreme audit institutions and public accounts committees is essential. While SAIs are charged with auditing the accounts of the executive, PACs are responsible for using the information provided to exercise parliamentary oversight by holding the executive accountable. These duties are intrinsically linked, making the relationship between these entities a crucial part of a functional democratic society.

The AFROSAI-E / GIZ “Good financial governance in Africa” programme is based on supporting initiatives to strengthen the collaborative relationships between SAIs and PACs. Fundamental to this programme is communication, which is why the SAI/PAC Communication Toolkit was developed and utilised as the foundation of the programme in the region.

A phased approach was used to disseminate the toolkit, using a train-the-trainer methodology to empower regional champions to roll out the toolkit in the six countries participating in the initial phase. A fact-finding mission following the first phase roll-out resulted in the further refinement of the programme and greater emphasis being placed on gaining leadership support through Memorandums of Understanding as part of the second phase roll-out. To date the SAIs of Lesotho, Zambia, Uganda, Kenya, Zimbabwe and Namibia (phase 1) and; the SAIs of Botswana, Ethiopia, Malawi, Nigeria, Sudan, South Sudan and Swaziland (phase 2), have benefitted from the programme. It is envisaged that these gains will become apparent as the SAIs execute their action plans based on the customisation of the toolkit for their own unique environment and challenges.

This brochure serves to highlight not only the salient aspects of the programme, but also the wide-spread impact we hope to achieve across the region. I believe that the effective collaborative partnership between AFROSAI-E and the GIZ has been instrumental to the success of the programme thus far. My thanks go to the GIZ for their tireless efforts to support this initiative.

A handwritten signature in black ink that reads "Wessel Pretorius".

Wessel Pretorius

Chief Executive Officer AFROSAI-E Secretariat



Background

The Good Financial Governance in Africa programme promotes the responsible and transparent use of public finances in Africa and is implemented by the Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ) GmbH. It supports Supreme Audit Institutions (SAIs) as one of the key actors responsible for holding governments accountable with regard to public expenditure and revenue collection. One crucial area of support is the cooperation of SAIs with parliamentary Public Accounts Committees (PACs). These two institutions are the pivotal stakeholders of the Westminster System of Accountability, which is widely used in Anglophone Africa. Interaction between SAIs and PACs is crucial to ensure effective scrutiny of government expenditure. Regular self-assessments of SAIs from Anglophone Africa revealed that communication between these two institutions is a major impediment of a functioning accountability system and thus needs to be improved.

GIZ therefore collaborates with AFROSAI-E, the organisation of English speaking Supreme Audit Institutions in Africa and part of the international INTOSAI Community. Together they developed a communication toolkit to improve and support collaboration between SAIs and PACs.

The toolkit consists of four training and implementation modules that assist SAIs in identifying miscommunication and disruptions in their cooperation with PACs. As a next step, it improves cooperation by using appropriate tools to support PACs, which hold governments accountable. Improving communication by applying the toolkit means that communication takes place more strategically by defining focus areas, formulating communication messages, setting communication objectives and selecting appropriate communication channels.

A pilot support programme of the toolkit was launched in 2012 in six pilot countries. Ten auditors from the cooperating SAIs were selected to be trained on the toolkit material – and became the so called champions. These champions subsequently had to train the staff of SAIs in the six piloting countries. In a second rollout, another six countries received support to improve cooperation between their public financial institutions and parliaments. This time, the process was adapted, based on the experiences and lessons learnt in the first rollout phase.

In contrast with the toolkit itself, which focuses on technical solutions, this brochure deals specifically with the rollout process and its learning loops. To obtain a better understanding of the context, the next chapter briefly illustrates the Westminster

System of Accountability and the persisting challenges related to collaboration between the SAIs and PACs. Subsequently, the toolkit itself is introduced and its main contents are explained. The fourth chapter deals with the rollout of the toolkit.

Capacity development and change management is the core business of development cooperation. AFROSAI-E and GIZ used an iterative approach with multiple learning loops and constant adaptations of the process according to country-specific needs. Partner countries now value and appreciate this programme.

AFROSAI-E and GIZ believe that this approach and the experiences collected throughout its development are valuable for all seeking to expand interinstitutional collaboration through strategic communication, and who are planning capacity development and change processes in the realm of communication.

The information on the pilot project of the communication toolkit will be of great value to experts in the area of public financial management, and specifically accountability experts. Information from the toolkit on critical factors on SAI-PAC collaboration may be especially useful.

However, the toolkit can easily be applied by experts in other fields of international cooperation interested in improving interinstitutional cooperation. Inefficient communication is a general obstacle that also needs to be resolved in other sectors. The toolkit's instruments and information on strategising communication can be applied in any sector. In addition, the lessons learnt from the rollout of the toolkit are not restricted to SAI-PAC collaboration and can easily be transferred to different contexts.



Mid-Term Review Workshop
Pretoria, South Africa 2014

Challenges in the area of accountability

The Westminster System of Accountability

The ideal PAC

Generally, PACs have differing operational practices and processes, depending on the legislative and political environments within which they operate. Nevertheless, Stapenhurst et al (2005) recommend the following attributes for an 'ideal PAC':

- **Size:** 5-11 members, none of whom should be government ministers;
- **Chairperson:** a senior member of the opposition;
- Term of appointment: the full term of Parliament;
- **Resources:** adequately resourced, with an experienced clerk and a competent researcher(s), having adequate training and access to the expertise they require
- PAC should operate in a non-partisan way and have the power to investigate all past and present government expenses regardless of when they were made.
- **Mandate:** clarity on its role and responsibilities and given the power to ensure that recommendations are implemented;
- **Public hearings:** open to the public and the media;
- Audit reports: automatically referred to the PAC by the Speaker and that the Auditor sufficiently briefs the committee on the highlights of the report and key audit findings;
- **Unanimity:** strives for some consensus in its reports;
- **Reporting to Parliament:** issues formal substantive reports to Parliament at least annually;
- **Follow-up on recommendations:** has a formal procedure for following up on its recommendations.

The toolkit is applicable to all SAIs operating in a Westminster System of Accountability. In the Westminster System, power is concentrated in the hands of the cabinet ministers, and the head of government, in particular. Ministerial responsibility is twofold. The ministers are collectively responsible for all government actions. Individually, ministers are responsible for their own actions and (at least politically) for those of their subordinates in the public administration. Parliament, in turn, is accountable to its country's citizens. Thus, parliament's responsibility is to apply permanent scrutiny to the actions of government. Parliament's power to hold ministers and its cabinet accountable is embedded in its right to review both proposed and actual expenditure, as well as its outcomes.

The PAC is a parliamentary standing committee that is charged with the mandate of holding government accountable for its spending of public funds and its stewardship over public resources. It is recognised as one of the most powerful accountability mechanisms available to parliaments.

The PAC examines audit reports, summons government officials to answer to audit queries, develops its recommendations and tables its reports in parliament for legislative debate, adoption and further action. The majority of PACs focuses exclusively on ex-post scrutiny of budget execution.



Four of the trained SAI-PAC Communication Toolkit Champions from the 1st Roll-Out

To fulfil its tasks and apply its instruments adequately, parliaments are highly dependent on information from SAIs' audit reports.

Usually parliament assigns responsibility to accounting officers to efficiently and effectively manage funds and the delivery of services. The accounts produced by accounting officers are audited internally and externally. External audits are carried out by auditors of the SAIs. The accountability mechanisms put in place include periodic reporting; the SAIs' responsibility in this process is to provide reports on the financial information presented by government executives to parliament. The SAIs' reports are only the first step in the oversight process. Representing parliaments, the PACs are a main stakeholder of the SAIs' reports. It is the PACs' responsibility to ensure that the issues raised in the audit reports are further investigated when necessary and that the actions taken by accounting officers are followed up. Figure 1 gives a brief and simplified overview of the processes and responsibilities in the accountability process.

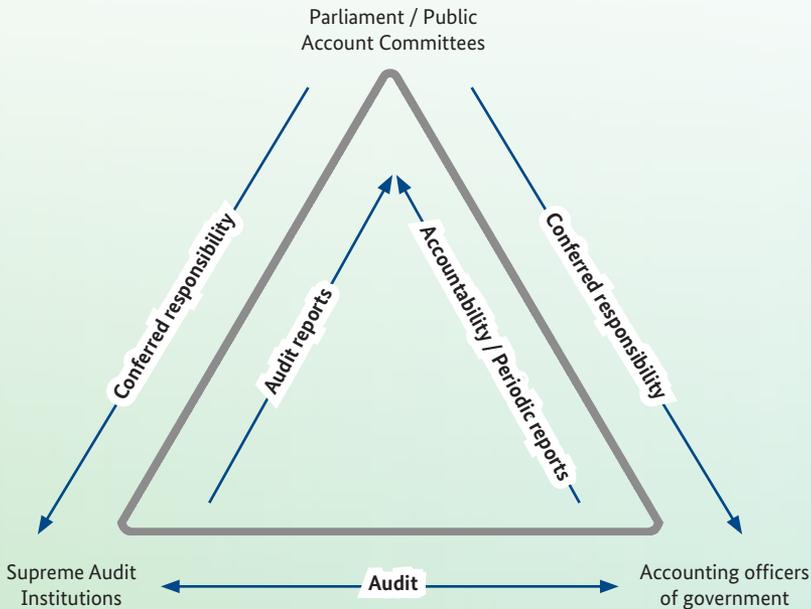


Figure 1: Accountability and oversight in government

Accountability is a key characteristic of democratic systems, and is a result of the delegation of power from the citizens to the government and parliament. Together, citizens (the electorate) form the ultimate principal, and the elected parliamentarians are their agents. These agents are principals themselves, who delegate authority to ministers and a multitude of departments and agencies that form the executive branch of government. The result is a multilevel architecture of principals and agents in which one collective body (the cabinet) is responsible to another collective body (the parliament) that operates on behalf of the ultimate collective body (citizens). This hierarchy forms the accountability chain, which is only as strong as its weakest link.

As seen above, effective oversight in a Westminster System relies heavily on a well-functioning SAI-PAC partnership. The relationship between the SAI and the PAC is characterised by its mutual dependency. In one respect, PACs rely on the audit reports of SAIs to perform their functions. Similarly, SAIs can have a greater impact if an effective follow-up function is provided by the PACs. Consequently, SAIs, PACs and other stakeholders can benefit equally from relevant, user-friendly, concise and implementable audit reports and recommendations based on these reports. Ultimately, better SAI-PAC communication and audit reports of improved quality are beneficial for all stakeholders of the accountability chain.



Aster Amare
SAI Ethiopia

“I am happy to have participated in the training. It was very relevant because it taught us how we deal better with the PAC to improve relationships. It was good to hear experiences from other countries to learn from. I am also happy that I learned to be a champion.”

Challenges in the collaboration between SAIs and PACs

As indicated, the effectiveness of the PAC in implementing audit findings is dependent on the SAI's professional, objective, clear and simple audit reporting and advice. An audit report is the primary instrument for enforcing accounting officers' accountability: if it is too complex, it cannot be used by the PAC and the SAI's function will have limited impact. An audit report should be useful and add value to the function of the PAC. The need to strengthen the role and capacity of SAIs in Anglophone Africa is thus widely acknowledged.



Mid-Term Review Workshop
Pretoria, South Africa 2014

SAIs need focused support to improve their communication and relationships with their stakeholders, especially the PACs. In many countries in the region, there is a gap between what PACs expect from audit reports and what is actually included in the SAIs' reports. The SAIs should aim at reducing these expectation gaps in order to increase their own impact. A number of challenges exist with regard to SAI-PAC collaboration that may negatively impact the functionality of the accountability chain. Particular problems identified are as follows:

- SAIs often do not provide sufficient support to PACs. In the 2009 survey of PACs in selected Southern African Development Community (SADC) countries, for example, 67% of participating PACs reported that SAIs did not attend public hearings, 22% indicated that SAIs did not brief new PAC members on the functions of the SAIs or on the SAI-PAC relationship, and 11% felt that SAIs did not sufficiently brief PAC members on the contents of the audit reports.
- However, there are also cases where SAIs seem to seize the parliamentary oversight process. In these cases, SAIs are too involved in the affairs of PACs and violate these committees' independence, which again harms the effectiveness of the accountability system.

- Audit reports are written in complicated technical language, which makes it difficult for PAC members to understand audit findings and the key messages of audit reports. This problem can be linked to the fact that many PAC members often lack sufficient background knowledge on public financial management, auditing and accounting, since they are elected political representatives of their constituencies. They do not necessarily possess sufficient technical skills to carry out their oversight functions effectively. Furthermore, they are often not sufficiently supported by parliamentary research officers and clerks.
- Audit reports are not submitted on time by SAIs. This makes it impossible for PACs to review audit reports and to investigate urgent cases expeditiously.
- PACs experience delays in compiling their resolutions and reporting to parliament, which contribute to continued poor accountability and financial management practices in public sector entities. Delays are often the result of the PAC's workload, as well as ineffective communication and coordination between SAIs and PACs during the overall audit planning. Timely communication on the number of audit reports that should be provided by the SAI is crucial in managing the PAC workload.
- Audit reports are not exclusively used to strengthen public financial accountability. In some cases, they are exploited to advance political agendas and used for campaigning.
- There is a lack of formal rules and guidelines that govern the interaction and relationship between SAIs and PACs.
- The high turnover rate of PACs by some legislatures impacts negatively on the institutional memory and continuity of the work of the PAC and on its relationship with the SAI. The clerks tend to be the most stable factor of the PAC.
- PACs lack mechanisms for following up on recommendations.

The above shortcomings in SAI-PAC collaboration indicates a need to find a way of improving the situation. Self-assessments by SAIs in the region confirmed that a great deal of the existing problems could be solved by improved communication between the two institutions. As a result, AFROSAI-E, with the support of GIZ, developed a toolkit that could assist SAIs in enhancing their collaboration with PACs.

The toolkit: Strategising communication

Support vs Reputational Communication

Support Communication (SC)

SC messages should mainly be about audit findings and SAI/PAC working relationship in creating accountable and transparent public sector institutions.

Objective and benefits

The aim is to provide the PAC with adequate support that is necessary to improve its effectiveness and efficiency in planning, reviewing of audit reports, holding public hearings, developing resolutions and following up on its recommendations. SC can produce three benefits. First it can help to establish an effective working relationship between SAI and PAC. Second SC contributes to an increased effectivity and efficiency of the PAC in reviewing audit reports and undertaking follow-up activities. Last but not least when SAIs and PACs have effective relationships, they will communicate their needs to each other and strive to be responsive and consider each other's needs.

Reputational Communication (RC)

They can include messages on the SAI's mandate and function, including its vision, mission and objectives; the SAI's values; the audit process and topical issues relevant to the audit and to accountability.

Objective and benefits

To improve PAC's understanding of the function and mandate of the SAI and its impact on society.

The communication toolkit was developed to close the existing expectation gaps between SAIs and PACs, and to mitigate communication and collaboration problems between the two kinds of entities. It is divided into four modules, which relate to different aspects of the SAI-PAC collaboration.

The toolkit assists SAIs to strategise their communication and thus facilitate collaboration with PACs. Strategising communication means to design, plan and structure the sharing of information in order to achieve goals and objectives.

SAIs have to define which information they want to transmit to whom, and choose appropriate communication channels for this. To achieve this, the toolkit differentiates between two strategic focus areas of communication: support communication (SC) and reputational communication (RC). Support communication relates to the technical level, and is used by SAIs to communicate their audit findings to PACs and other stakeholders in a user-friendly manner.

In contrast, reputational communication focuses on the dissemination of information that is pertinent to a SAI's profile and reputation, such as the institution's role, function and impact.

Gerald Pute
Chief Auditor: SAI Malawi



“It was a wonderful experience. What was delivered was by far above expectations. The information shared with us was exuberant and pertinent to my SAI and the PAC. Some of it was confirming what we currently are doing and what we should be doing but emphasis was on what can be improved on. My colleague and I will definitely use the information we learned at the workshop. Our top management is very supportive and willing to co-operate on issues concerning the PAC”.

Objectives and benefits of strategic communication

The PAC requires support from the SAI in fulfilling its role of reviewing audit reports and making recommendations on the government's financial administration. This support takes various forms, depending on the depth of relations the SAI has with the PAC and the resources available.

At a minimum, the SAI briefs the PAC on the audit findings and attends public hearings as an expert witness. If the SAI-PAC relationship is strong, support is provided in all aspects of the PAC's work relating to the review of audit reports. It is therefore imperative that SAI-PAC communication is improved in the context of their working relationship of utilising audit findings to create accountable and transparent public sector institutions. The objective of support communication therefore is *to provide the PAC with the support required to improve its effectiveness and efficiency in planning, reviewing audit reports, holding public hearings, developing resolutions and following up on its recommendations.*

If support communication is designed properly, it can produce three benefits. First, it promotes an effective working relationship between the SAI and the PAC. Second, it contributes to increasing the PAC's effectivity and efficiency in reviewing audit reports and undertaking follow-up activities. Finally, if a SAI and a PAC have an effective relationship, they will communicate their needs to each other and endeavour to be mutually responsive and consider each other's needs.

In the realm of reputational communication, a SAI's messages aim at creating an image of itself as a professional, credible, reputable and independent institution that promotes accountability, transparency and good governance in the management of public resources. Improving stakeholders' understanding of the SAI's functions and its contribution towards creating accountable and transparent public institutions is crucial in influencing stakeholders' perceptions about the institution. Thus, the objective of reputational communication is *to communicate and facilitate an improved understanding by the PAC of the function and mandate of the SAI and its impact on society.*

“I would like to appreciate AFROSAI-E and GIZ for this wonderful opportunity to be exposed to wonderful learning about how we can best communicate with our PAC in a manner that enriches the SAI-PAC relationship. As I leave this workshop I am filled with renewed passion about how the relationship between the SAI and the PAC can be improved. I will surely be advocating for my SAI to consider how we can reinvent the relationship between us and the PAC and determine what value-adding activities we can engage in order to create an enabling environment for joint collaboration”.



Florence Dibiazue-Eke

*Assistant Director
(Communication): Nigeria*

Communication messages and channels

In order to communicate successfully, one has to consider more than setting specific objectives and defining focus areas. It is critical to strategically develop communication messages and select adequate communication channels. Communication messages are summary statements of key issues that the initiators of communication want to convey to a target audience. Information is adapted to ensure that it will be understood by the target audience. Communication messages take into account the information needs of the target audience and their capacities. In the case of SAI-PAC

communication, SAIs should consider the following questions when formulating communication messages:

- What information do we want to transmit to the PAC?
- What do we want the PAC to know and understand (for example, about audit findings/the function of the SAI)?
- What changes do we want to see in the PAC's knowledge or attitudes as a result of our communication?
- What are the information needs of the PAC?

SAI-PAC communication messages can be delivered through one channel or a combination of different channels. Examples of common channels for SAI-PAC communication are presented in table 1.

Support communication	Reputational communication
Briefing sessions	Corporate brochures
Briefing notes	Presentations
Audit reports	Conferences
Presentations	(E)-newsletters
Joint media releases/statements	Periodic print publications
Conferences and conference papers	Conference papers

Table 1: Communication channels

Interview with
Josephine Mukomba,
Senior Manager at AFROSAI-E



How did the idea of developing the communication toolkit evolve?

The members of AFROSAI-E are regularly undertaking self-assessments in different domains. One of the domains is communication. The results always showed that communication between SAI and PAC is an area of concern. When the AFROSAI-E started a cooperation with GIZ (then IN-WENT) it was agreed that this should be one of the focus areas. GIZ supported the development of a SAI/PAC communication toolkit. In 2010 we decided to work out a communication toolkit that could serve to mitigate the challenges identified in this area.

What do you see as the major challenges in the collaboration between SAIs and PACs?

The collaboration is quite complex and thus a multitude of problems exist. Basically there are two types of cooperation. On the one hand we have many PACs that lack capacity and are asking for a stronger and better support from their SAIs in order to fulfill their task. They feel that they are left alone and need the support of their SAIs to brief them on the issues and assist with questions and resolutions. On the other hand we also observe cases where SAIs get strongly involved but do not sufficiently respect the independence of the PACs and seize some of their tasks and do everything for them including drafting the PAC reports. In the end the PAC report will not add so much value compared to the audit report. Both cases are a result of a lack of understanding of the functions of the other institution. PACs are not aware

about the tasks and mandates of SAIs and how they operate. And for SAIs it's the different way around. This can be improved through proper communication.

In these cases PACs look for something juicy. This means they require reports that are customized to their needs and written in a user-friendly manner.

What did you specifically change in the training of the champions?

First of all the new champions were thoroughly trained in undertaking gap analyses. This helped them to get a better understanding of the challenges on the ground. Based on their results they could indicate some first ideas for the project plan and get approval from the SAI heads. The SAI heads were aware of the fact that these plans could still be adapted. During a workshop in March 2015 the analyses were peer reviewed by other champions, consultants, GIZ and AFROSAI-E. Based on this the project plans were finalized. Afterwards the plans were sent to SAI heads for approval.



Damilola Olorunnegan
Chief Auditor: SAI Nigeria

“A very innovative program with experienced and well-resourced facilitators. It will go a long way in making my SAI have effective and robust relationship with the PAC and provide a way for implementing the resolutions on audit findings. I have learned cutting edge strategies for solving problems through the problem tree technique in order to arrive to a solution for any problem to a point where you have clarity in terms of what activities would need to be implemented in order to arrive at the solution”.

The rollout of the toolkit

Introduction and piloting of the toolkit

After the finalisation of the toolkit by AFROSAI-E and GIZ, it was rolled out in six piloting countries: Lesotho, Zambia, Uganda, Kenya, Zimbabwe and Namibia. This rollout was organised through a joint support programme of AFROSAI and GIZ. The support programme was implemented in two steps and followed a train-the-trainer approach.

In the first stage, two workshops were organised late in 2012 and early in 2013 to train ten auditors from the participating SAIs in the regions (called champions), who were subsequently assigned to facilitate the rollout to the pilot countries. The train-the-trainer workshops had two focal areas: the toolkit itself and its implementation, as well as facilitation skills. These workshops were presented by international experts on training in the area of auditing and accountability.

The training sessions were designed to be participative and interactive in order to train the champions practically and to accommodate to the toolkit's technical style. Although the toolkit highlights the weaknesses of the SAI-PAC collaboration and presents communication strategies to improve them, it does not thoroughly address implementation issues. Therefore the design of the training programme attempted to fill this gap by developing skills that would enable trainers to disseminate the toolkit content successfully and adapt it to the application context.

In the second stage, the champions had to organise country workshops and train the staff of the SAIs in their countries. They were required to develop agendas and training material according to the demands of the particular countries. As a backup measure, one of the international experts was appointed as "rollout coach" to support the local champions throughout the process and manage a peer review process. Furthermore, a peer review process was introduced by other champions. This approach gave champions the opportunity to discuss the workshop design and the material with other champions and the coach before the country workshops, ensured a certain standard and enhanced the champions' confidence. Rollout workshops were carried out in all piloting countries in the course of 2013. An average of 20 auditors participated in each of the training sessions.



Adapting the rollout process: From trainers to change agents

After the piloting phase, AFROSAI-E and GIZ reviewed and improved the implementation strategy. The optimisation of the toolkit's rollout was structured as an iterative process with multiple learning and adaptation loops.

After the first phase of country training, AFROSAI-E and GIZ undertook two fact-finding missions to Zambia and Lesotho. These missions included meetings and interviews to reveal what progress had been made through the implementation of the programme and what challenges were still persisting.

Subsequently, a mid-term review meeting was held in Pretoria in order to discuss the missions' results, to obtain additional feedback and to plan the future support to SAI-PAC communication in Africa. In addition to the champions and AFROSAI-E and GIZ staff, PAC members and support staff were invited with the objective to get a broader and more diversified view.

Overall, the feedback on the rollout and the toolkit was positive. The rollout workshops and the work of the champions were broadly appreciated. Although the missions and the mid-term review were undertaken after the finalisation of the country workshops, some short-term impacts could already be observed:

- Improved quality of audit reports in Lesotho and Zambia
- SAI reports being aligned with the demands of PACs

- An enhanced briefing of Zambian PAC members through the development of a briefing note template and the drafting of questions for the hearings through the Zambian SAI
- Participation in PAC training by SAI staff in Lesotho
- More regular interaction between PAC and SAI in Zambia
- More SAI members attending PAC hearings in Lesotho

However, throughout the fact-finding missions and the mid-term review, some critical issues were also raised:

- Buy-in from the SAIs' top management was not always guaranteed.
- The training programmes were not sufficiently customised for the needs specific to each country's SAI's needs.
- No common criteria for the selection of workshop participants were defined. But this is necessary to guarantee that only SAI staff in key functions with decision-making powers and mandates to train colleagues participates in rollout workshops.
- The rollout workshops were not integrated into the wider strategy of SAIs to strengthen their organisational systems and processes. So far, the design of the rollouts only took the need to train SAI staff into consideration.
- The beneficiaries of the toolkit, the PAC members and their support staff, were not involved in the rollout. The involvement of the clerks in the rollout, in particular, is necessary, because they are the most stable personnel factor in legislative oversight. They do not only play an administrative role, but also function as political analysts, technical experts and, most important, as the institutional memory of the PAC. In order to establish some sort of two-way dialogue between SAIs and PACs, the involvement of these staff members is required in future rollouts.
- There were insufficient backup and support activities after the rollouts as a measure to improve the programme's sustainability.
- Many champions expressed a need for a systematic process of sharing lessons learnt with their co-champions as the rollout progressed from one country to another.

“It was a very comprehensive workshop. I gained lots of benefits by attending this workshop. I met people from across the continent. I gained more ideas about how to direct my team and influence the SAI in communicating with the PAC. I now know how I will measure the delivery of my outputs and will take the experience to my SAI. I will use my facilitation skills I have learned from this workshop to engage my team and also the PAC”.

Khalil Omar Khalil
Director of Audit: SAI Sudan



The feedback provided valuable information that was used as input for improving the rollout process. Based on the mission’s findings and the workshops’ results, it was decided to develop a concept note for the second rollout phase. In drafting the concept note, a more strategic approach was followed to strengthen the process of SAI-PAC communication development.

Based on the concept note, AFROSAI-E and GIZ created a new pool of SAI-PAC champions in the seven countries that had not participated in the first phase: Botswana, Ethiopia, Malawi, Nigeria, Sudan, South Sudan and Swaziland. The first step in this process was to develop a competence profile of SAI-PAC champions, since this was not done in the first phase. The evaluation of the first phase revealed that the role of the champion included considerably more tasks than only training their colleagues. Before defining this profile, there was no mutual understanding of the term “champion” and no clear definition of the roles and tasks of these people existed. A champion is now defined as follows:

*A **change agent**; one who leads and facilitates change at several levels: people, organisations, and institutions. Within the context of SAI-PAC relations, a champion*

is an individual who initiates and effectively facilitates positive and sustained changes to strengthen these relations in order to promote greater public sector accountability, and, in the longer run, play a vital role in improving the lives of people.

It became clear that a successful rollout of the toolkit required champions with multidimensional strengths. The role of the champion thus changed from trainer to change agent. The competence profile clustered the required capabilities of the champions into four categories. These are the ability to (1) strategise, (2) execute strategies, (3) develop people and (4) engage people. This was a direct answer to the issues raised in the fact-finding missions and the mid-term review. Based on the agreed competence profile, a prioritisation was done of the knowledge and skills champions should possess. This, in turn, formed the basis for the champions' workshop agenda and the prerequisites for the selection of participants.



Figure 2: Champions Required Abilities

In contrast to the train-the-trainer workshops in the piloting phase, a huge amount of the training content was delivered by the champions of the first phase. This approach was chosen to increase local ownership, use local know-how and increase the sustainability of the measures.

As a crucial new approach, it was agreed that participating SAIs had to sign a joint memorandum of understanding (MoU) to increase the involvement of top management and obtain buy-in. Further, the champions were instructed to undertake a gap analysis of the current and the desired practices of SAI-PAC cooperation. Information had to be obtained from appropriate internal and external stakeholders of the SAIs, based on a stakeholder analysis that preceded the gap analysis. The

results were intended to lay the foundation for the subsequent development of a project plan. The gap analysis is a critical part of the rollout process.

In cases of inexperienced champions and ill-equipped assessment teams, more experienced champions supported the gap analysis as coaches. In addition to the newly identified champions, some PAC members and clerks were included in parts of the training. This step was taken to gain a better understanding of the PACs' views, and to design possible measures to increase their institutional memory and improve their background knowledge on public finance and auditing.

Following the finalisation of the gap analysis, an additional learning loop was introduced. This took the form of a workshop with the key new champions that were supported by key experts. The objective of the meeting was to conduct a peer review

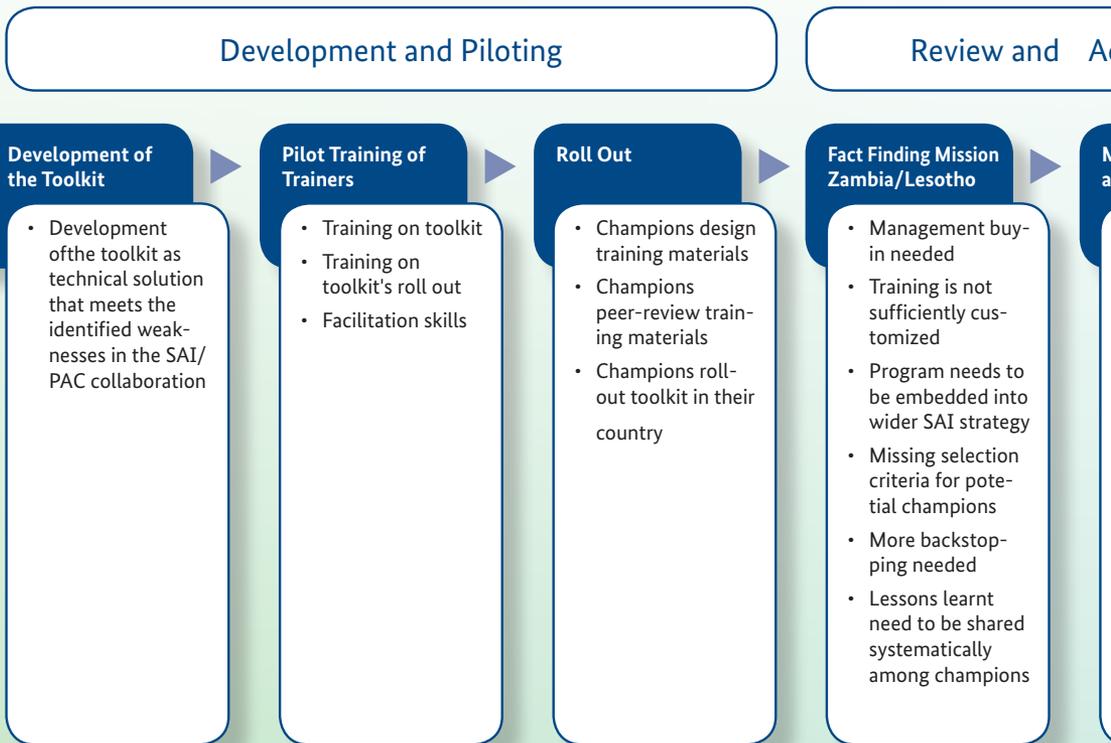
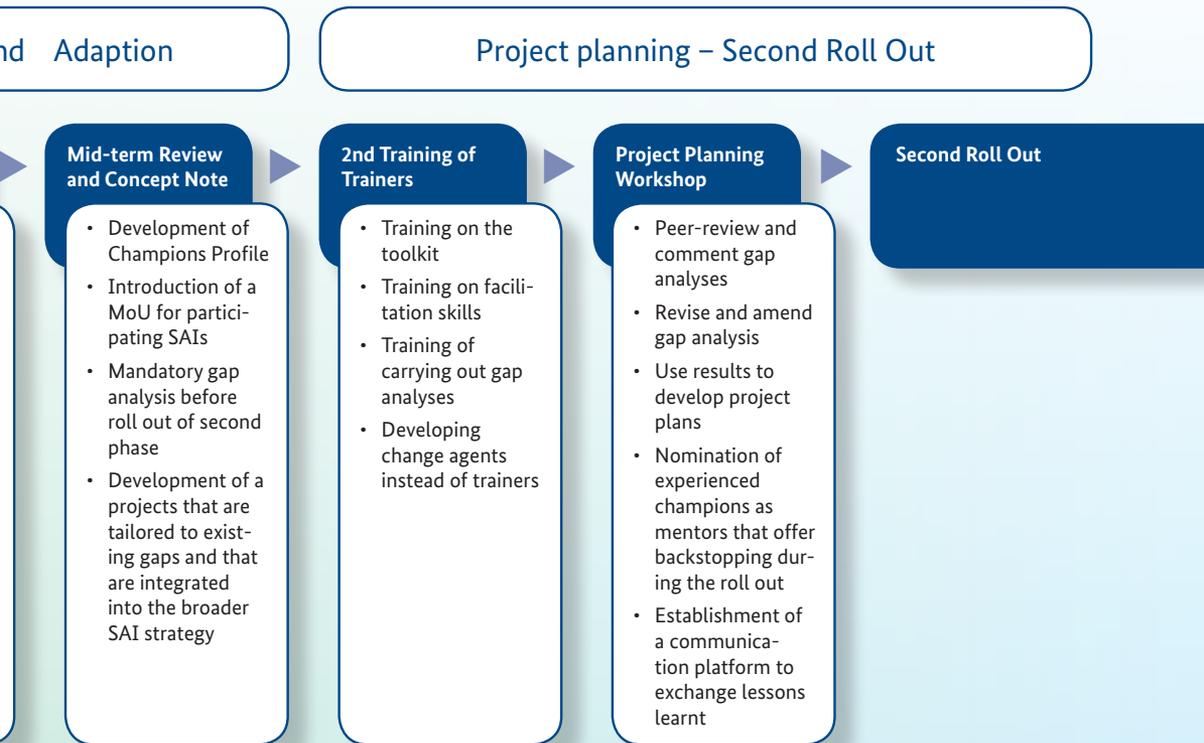


Figure 3: The Programmes Learning Loop

of the gap analysis reports. Based on the findings, the champions were requested to draft project plans. The development of project plans was a totally new approach that had not taken place in the first phase. The introduction of the project plans was a step towards a better strategised and planned implementation of the rollout.

The project plans included key outputs required to achieve the envisaged outcomes, activities underlying the outputs, means of verification, key risks and risk mitigation strategies. This form of project plans went far beyond the implementation plans suggested in the toolkit. Moreover, project plans follow a stringent impact chain, which means that they contain activities and envisaged outputs and outcomes that are tailored to the identified gaps. By developing project plans, the training of the second rollout phase was more suitable to the countries' particular needs.



Future project plans and MoUs should ensure that the new programme phase is better integrated into and harmonised with the wider institutional strategy of SAIs. By following this approach, AFROSAI-E and GIZ seek to reduce the risk of failure and increase the likelihood of improved collaboration and communication between PACs and SAIs. After reviewing and revising the gap analyses and drafting the project plans, the champions prepared brief communication plans and monitoring and an evaluation (M&E) strategy. Finally the workshop was used to identify areas of further support and to find answers to the following issues raised:

- As already stated, after the mid-term review, increased support for the rollout was required. Consequently, a mentoring system was designed. Two experienced champions from the first phase were assigned as mentors. They had to be permanently accessible and were requested to comment on revised gap analyses, project plans and customised training material. If necessary, they could also participate in, and support rollout workshops.
- Participants expressed a need for a regular exchange of experiences they collected throughout the process. Therefore, a communication platform (CoP) was established to exchange information on project plans (plus related documents), implementation progress, implementation experiences, successes, challenges and lessons learnt. Participants use conventional tools such as emails or telephone calls, as well as social media instruments, as communication tools.
- Finally, the group identified a need for a monitoring tool and external evaluation as critical factors that required further attention. Consequently, a tool was developed that supports the monitoring of rollouts. AFROSAI-E is responsible for ensuring that regular monitoring takes place and for gathering data from participating countries.

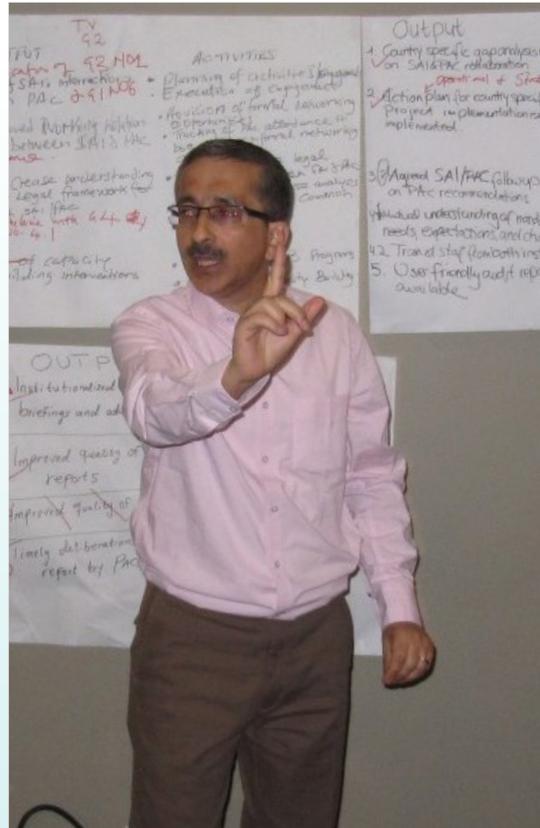
In a nutshell: Knowledge gained

The experiences of AFROSAI-E and GIZ clearly demonstrate that communication is an important factor in improving interinstitutional cooperation. To improve collaboration between two institutions, a more strategic approach to communication is necessary. The communication toolkit was specifically developed to serve this purpose.

It develops an understanding on using different forms of communication, developing communication messages, setting objectives and choosing an appropriate communication channel. However, the toolkit is not tailored to the needs of a specific country. The experiences collected during the first rollout phase show that it should not be applied in a solutions-driven manner. If it is used without properly analysing the application context and designing an appropriate rollout process to implement change in organisations, it will not add much value.

Finding appropriate solutions is a matter of experimentation and feedback from the field. Therefore AFROSAI-E and GIZ decided on an approach with various learning loops that allowed for regular iterative adaptations of the rollout process, and hence a customised application of the toolkit.

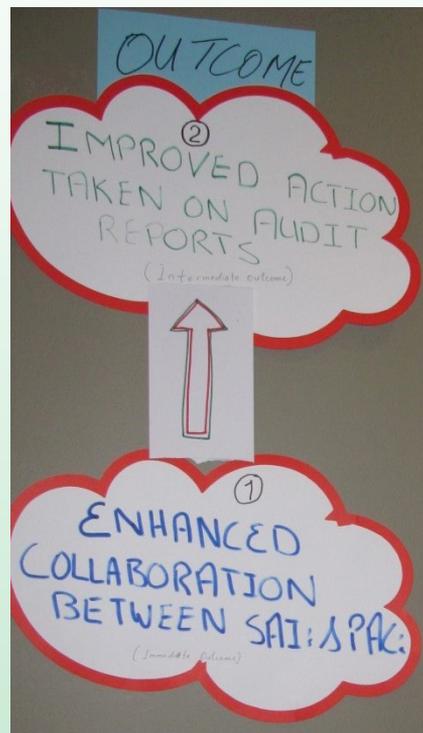
The toolkit was substantially amended with regard to training on gap analyses in the rollout process. By undertaking gap analyses, the toolkit became a living and flexible document that could be used in any context based on the Westminster System of Accountability.



Pritom Phookun,
Audit Expert facilitating the planning
of the second Roll-Out

The lessons learnt from the communication toolkit and its rollout can summarised as follows:

- Communication programmes should be integrated in the wider strategies of SAIs.
- Champions are more than just trainers; they need to be change agents with multiple strengths.
- Training cannot be based on the toolkit alone, but have be adapted to the context of the particular country.
- The final solution to a problem cannot be known at the beginning of a change process. It therefore makes sense to have multiple learning loops and to constantly adapt programmes according to feedback received.
- Successful implementation depends on local knowledge. It is wise to nominate champions from the region.
- Continuous support and peer learning measures throughout the process lead to better results.
- The establishment of a monitoring system is necessary in order to assess the programme's impact.



Notes

