NAC Strategic Change Project 2020 – 2025

Project Report 2021

PICTURE 1 DELIVERY OF 1ST ROUND LAPTOPS AT NAC HEADQUARTER JULY 2021

Version 2.2022

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Norwegian Ministry of Foreign Affairs

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1 Background

As a young state with a troubled history, South Sudan is faced with several economic, political, security and humanitarian challenges. The Revitalized Peace Agreement (R-ARCSS) of September 2018 provides for several steps to be taken to improve the situation, hereunder how to strengthen public financial management and the National Audit Chamber (NAC).

NAC has a Strategic Plan (SP) for 2019-2024 that includes strategies for how to meet the expectations of the R-ARCSS, deliver more and better audits and in general contribute to better public financial management in South Sudan.

The Government of South Sudan funds the NAC with about 150 staff and is expected to cover main needs of investments and operational costs. However, NAC operates in a highly unpredictable and challenging environment. Both government funds for salaries and audit operations as well as political support for a strong audit office are unpredictable. For NAC to successfully implement the strategic plan, both financial and technical support are needed.

The INTOSAI Development Initiative (IDI), the Office of the Auditor General of Kenya (OAGK) and AFROSAI-E have committed to jointly support the NAC in implementing key strategic priorities for 2020-2024. This includes support to core audits, a new legal framework, stronger internal governance, new ICT-systems, HR-management, professional development and training, stakeholder engagement and communication and general coordination with partners. This was formalized in a Cooperation agreement signed in August 2019.

Funding is provided by the Norwegian embassy (MFA Norway) in Juba, through a grant agreement with IDI. This was formalized in a signed agreement in October 2020, providing funding of 15 mill NOK for the period 2020-2023.

The overall objective of the project is *to enable NAC to successfully implement its strategic plan*. The result framework is therefore based on NAC's strategic plan 2019 - 2024. Figure 1 gives an overview of the Strategic plan.

FIGURE 1 OVERVIEW OF NAC'S STRATEGIC PLAN 2019 - 2024

In line with NAC's mission, the **potential impact** of the project is greater compliance with laws and regulations and stronger public financial management in South Sudan, which ultimately leads to better government services and improvements of the living conditions of citizens. The project shall as such contribute to Sustainable Development Goal 16 (Peace, Justice and Strong Institutions) especially, by building a more effective, accountable, and inclusive Supreme Audit Institution in South Sudan.

Figure 2 shows an illustration of the theory of change underlying the project design. Peer-based project deliverables are expected to enable NAC to:

- meet its focus area goal formulations for professional, organizational and institutional capacity,
- produce its strategic outputs (audits), and,
- have an effect on the strategic outcomes defined for NAC's work, and finally,

- contribute to greater public financial management, accountability, transparency and achievement of Sustainable Development Goals in South Sudan

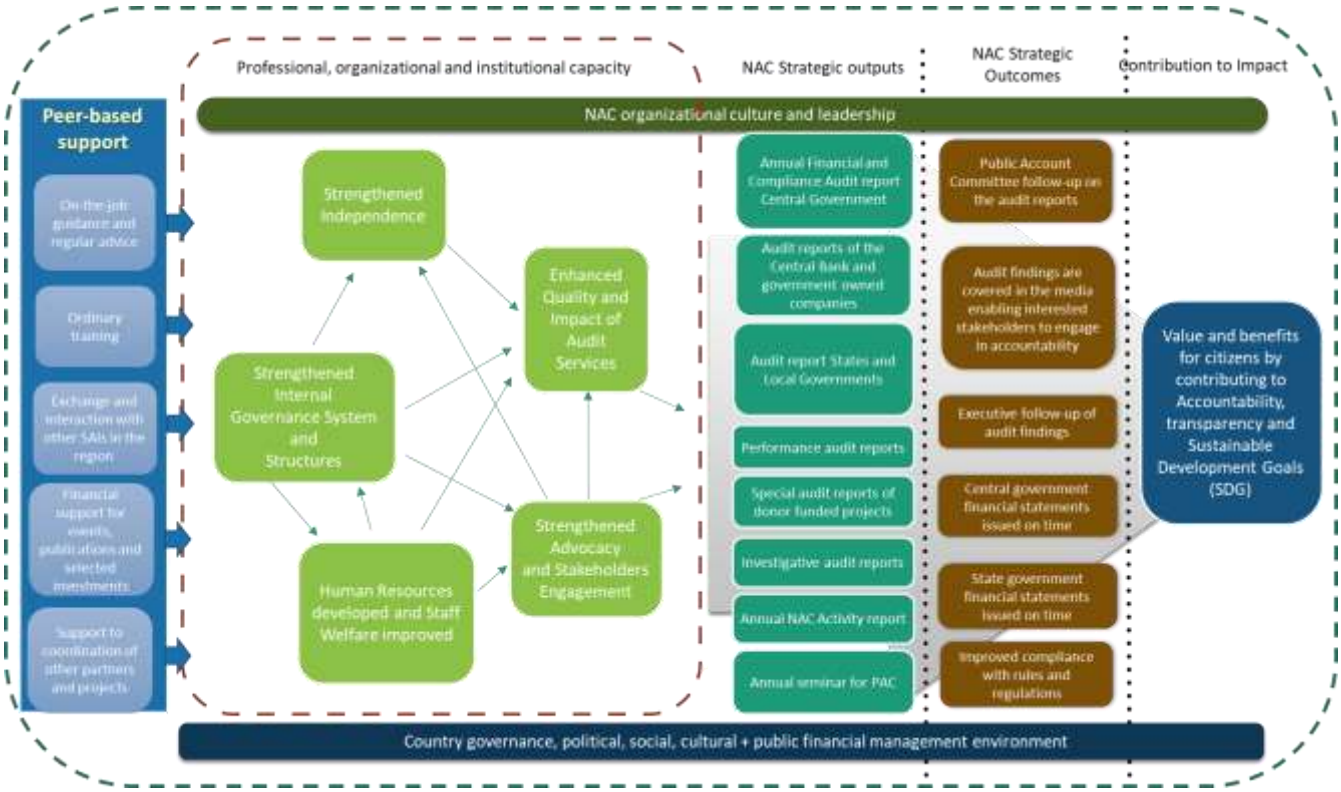


FIGURE 2 THEORY OF CHANGE ILLUSTRATION

2 Summary of results and implementation progress

2.1 NAC performance and project results so far in the strategic planning period

The overall objective of the project is to enable NAC to successfully implement its strategic plan for 2019-2024. Figure 3 gives a graphical overview of the status of NAC's planned objectives and strategic outputs so far in the strategic planning period.[1]

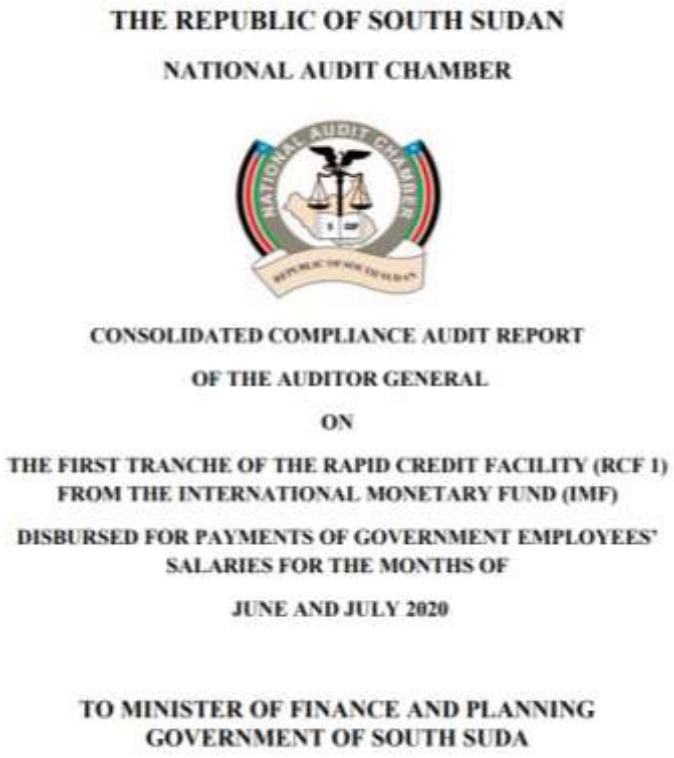
FIGURE 3 STATUS OF NAC STRATEGIC OUTPUTS AND OBJECTIVES PER END OF 2021. COLOR CODING: GREEN = COMPLETED/ ACHIEVED FOR THE YEAR, LIGHT GREEN = ONGOING/INITIATED, WHITE = NOT STARTED/NOT ACHIEVED

NAC Strategic outcomes: Improved governance, accountability and transparency							
Public Account Committee follow-up on the audit reports	Executive follow-up of audit findings	Central government financial statement issued on time		Central Bank and government owned companies issue their financial statements on time.		States and Local governments financial statements issued on time	
NAC Strategic outputs: Execution of prioritized audits and reporting							
1. Annual Financial and Compliance Audit report issued for Central Government including recommendations for compliance with key rules and regulations	2. Audit reports of the Central Bank and government owned companies issued annually	3. Audit report covering the States and Local Government including recommendations for issuing of financial statements and compliance with key rules and regulations	4. Performance audit reports issued for the main sectors	5. Special audit reports of donor funded projects	6. Investigative audit reports in selected areas	7. Annual NAC Activity (Performance) report	8. Annual seminar for the PAC presenting the main audit findings and status of previous year's recommendations
Focus area 1: Strengthen NAC Independence	**Focus area 2: Enhance the Quality and impact of Audit Services**		**Focus area 3: Strengthening Governance System and Structure**		**Focus area 4: HR Development and Staff Welfare**	**Focus Area 5: Strengthen Advocacy and Stakeholders Engagement**	**Project management Peer-support and Coordination other partners and projects**
1.1 A reviewed Audit Act submitted to the Presidency, Parliament & Constitutional Review Commission and enacted.	2.1 Annual Overall Audit Plan (AAP) developed and are communicated with the auditees.	2.6 NAC participation in the most relevant regional trainings.	3.1 Annual operational planning (AOP), monitoring and reporting system implemented	3.7 ICT archive policy developed and implemented	4.1 Human Resource Policy and Strategy Reviewed and Implemented	5.1 Stakeholder engagement strategy established and in use	Project management NAC SCP
1.2 Support for NAC financial and Administrative Independence among key stakeholders achieved.	2.2 NAC annual overall audit plans (AAP) are implemented	2.7 NAC holds its own Internal Technical update and shares experiences systematically.	3.2 Leadership and Management's skills strengthened	3.8 Internet in place in NAC for all staff	4.2 Annual Training plan for audit and non-audit staff in place and implemented	5.2 Public Relation (PR) and communication function in place	Coordination other partners and projects
1.3 Rules & Regulation for the NAC Act established	2.3 AFROSAI-E Financial and Compliance Audit Manuals and A-SEAT tool customized and implemented, including quality control practices	2.8 Develop NAC database of past and on-going audits.	3.3 Operative Internal Audit unit in NAC	3.9 Organizational Structure reviewed, approved and implemented	4.3 Performance appraisal system developed and implemented.	5.3 NAC Website renewed and regularly updated	Mid-term evaluation
1.4 External audit of NAC operative	2.4 AFROSAI-E Performance Audit Manual (PAM) and A-SEAT tool customized and implemented, including quality control practices	2.9 Enhancing the Quality Control Unit by coaching the staff & External Quality Assurance peer-review annually.	3.4 ICT-strategy reviewed and implemented	3.10 Assets and Financial management system improved	4.4 Establish senior management retention and succession plans.	5.4 National Professional Accountancy Organization (PAO) established	End-term evaluation
1.5 Sufficient NAC annual budgets to enable implementation of the SP sourced.	2.5 Available guidelines for audit of selected areas adopted and in use, including forensic audits, audit of environmental risks, procurements, IFMIS, petroleum, corporate governance.		3.5 ICT-unit established	3.11 Transport services sufficient for audit operations.	4.5 Staff remuneration at a comparable level with SAIs in the region	5.5 PAC is assisted by NAC to be able to monitor implementation of audit findings and recommendations.	
			3.6 All staff have sufficient ICT-hardware and software to do their job efficiently	3.12 NAC premises completed and maintained	4.6 Staff Saving Cooperative Credit Society (SACCO) established.	5.6 Regular dialogue with the Anti-Corruption Commission and the Prosecutor General established	
					4.7 A Professional Development programme established		

Figure 3 shows that NAC has embarked on several of the strategic priorities (marked in light green), but that no objectives are yet fully completed, or results achieved as set by targets for the strategic plan (would be full green).

At the level of strategic outputs, a very positive achievement so far in the strategic planning period is that NAC has been able to deliver two audit reports of great national importance in public: The Special audit of the allocation of petroleum revenues to states and local communities and the Special audit of the Rapid Credit Facility I emergency funding by IMF.

There are also very positive developments within the Focus areas, where NAC has been able to take key steps forward in strengthening its professional, organizational and institutional capacities. This includes contribution to a revised audit act in line with international standards, establishing updated audit manuals for the three main audit types, training of most auditors in compliance audit methodology, development and decision of a strategy and policy for ICT and digitalization, starting of roll-out of laptops and an organizational ICT platform (Office 365), design of new webpage and completion of an analysis of gender, diversity and inclusion.


THE REPUBLIC OF SOUTH SUDAN

NATIONAL AUDIT CHAMBER

CONSOLIDATED COMPLIANCE AUDIT REPORT

OF THE AUDITOR GENERAL

ON

THE FIRST TRANCHE OF THE RAPID CREDIT FACILITY (RCF 1) FROM THE INTERNATIONAL MONETARY FUND (IMF)

DISBURSED FOR PAYMENTS OF GOVERNMENT EMPLOYEES' SALARIES FOR THE MONTHS OF

JUNE AND JULY 2020

TO MINISTER OF FINANCE AND PLANNING
GOVERNMENT OF SOUTH SUDA

PICTURE 2 FRONT PAGE OF AUDIT REPORT DELIVERED BY NAC IN SEPTEMBER 2021 AND SHARED IN PUBLIC

However, after three years of strategic plan implementation and two years of project support, there is a risk that some of NAC's most important planned audit results (NAC's strategic outputs) will not be delivered during the strategic plan period, which again means NAC's contribution to PFM improvement in South Sudan (NAC's strategic outcomes) will be limited. As shown in Figure 3, especially the audits of States and Local government are at risk of not being delivered within the strategic planning period. For an annual audit of the Central government based on compliance audit methodology, there is so far slow progress and a risk of continued lack of coverage, timeliness and public reporting of various compliance risks including larger procurements. The clearing of the backlog audit of the government financial statements is at risk due to delays in preparation of financial statements by the Central and States governments. However, it has been mentioned from PFM discussions that the Ministry of Finance has embarked on preparation of the financial statements from 2011. The audit of the Petroleum sector as expected by the

[1] When NAC is able to issue its own performance report, the progress of the expected results and indicators of the strategic plan is expected to be presented in more detail.

R-ARCSS is delayed however, NAC is in the planning phase of an audit of petroleum revenues. Finally, several audit reports completed and printed over the last years have not yet been submitted to the President and Parliament and shared in public.

The limited progress of conducting and reporting core audits must be understood considering the human and financial resources available for NAC, the COVID-19 situation, delayed implementation of the peace agreement and the economic crisis. Securing salary funds and operational funding for audits is critical for NAC success going forward. There seems also to be a potential for stronger priority of doing and reporting core audits within the available resources, better implementation and utilization of agreed support, and enhanced direction, monitoring and follow-up of progress towards audit results as set in the strategic plan.

2.2 Project implementation progress and any major deviations as compared to the plans

Despite a challenging year, there has been support delivered within all seven components in 2021:

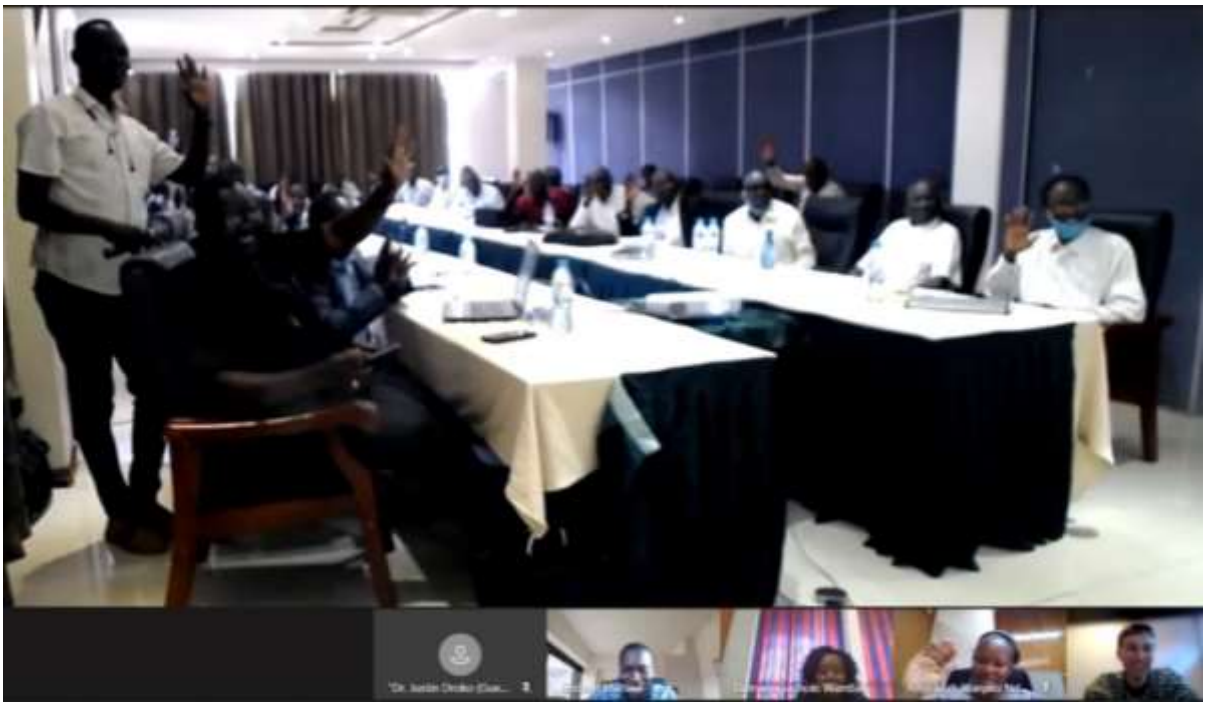
Component	Progress and results assessment by the end of 2021
C1: SO Support achievement of key audit related outputs, such as backlog audits, CA, FA, petroleum sector and annual report	• On-the-job support provided for the IMF RCF I audit. Report completed and submitted to the President and published by the Ministry of Finance. • On-the-job support to petroleum sector audit initiated. • On the job support to Roads-sector performance audit initiated
C2: FA.1 Advice for revision of audit act and independence efforts	• Advice for Audit Advisory Committee / Board arrangement in the act provided. • Revised audit bill not yet submitted to Parliament by MoJ. Unclear status and progress by the committee responsible for it.
C3: FA.2 Strengthen audit processes and systems, finalize compliance audit manual and basic training of audit staff	• Annual audit plan 2021-22 revised and approved by AG • Compliance and Performance audit general trainings held for NAC audit teams. • Preparation for introduction of electronic audit tool "A-SEAT" conducted. • Compliance audit manual set and printed, and basic training of staff done.
C4: FA.3 Strengthen strategic management and internal governance, including ICT-tools and internal reporting	• New Management Information System incl rolling Operational Plan developed, with better link to the strategic plan • Laptops with Office 365 provided and training undertaken for a first round of 20 users. Phones and field internet modems procured. • NAC staff provided access to official emails • Asset monitoring tool developed
C5: Support HR, training and professional development, including training plan	• Gender, Diversity and Inclusion analysis done, and baseline indicator set • HR priority areas for 2021 support agreed upon with NAC HR team • 8 NAC staff enrolled for PESA P training and supported by audit peers. • Development of NAC HR policy commenced • Draft professional development plan developed
C6: Support stakeholder engagement, especially seminar with PAC	• New NAC Website developed and awaiting official launch and training of NAC staff in Q1 2022.
C7: Project management and partner coordination	• Project baseline set • Bi-monthly peer update meetings held, with constant adjustment of activities.

Component	Progress and results assessment by the end of 2021
	• Assessment of further financial support within the project to NAC and staff conducted, but not found possible • Options for support to NAC transport and AG Special Assistant explored • Trainings of peers, including on South Sudan budget. • Recruitment of Audit Advisor in process (Interviews held)

Execution of activities was possible due to hybrid and online based support throughout the year despite the internet challenges and periods of COVID-19 restrictions in South Sudan. Unfortunately, some activities planned in 2021 have not started as intended or some have progressed slower than anticipated:

- Submission to the President and Parliament of audit reports completed and printed prior to 2021 not yet done (incl four performance audit reports, Special audit of IFMIS system and NAC Activity report up to 2018), and planned sensitization of Parliament not started.
- Audit of Central government financial statements did not commence as the Ministry of Finance did not submit financial statements to NAC for audit. These are expected in 2022. Execution of backlog audits using compliance audit methodology as per plan developed in February 2020 not prioritized by NAC.
- Peer teams ready for support to audit of Parastatals, States and Local government, but new audits in these areas not initiated by NAC in 2021.
- Work to develop the NAC resource mobilization strategy and identify improvements to the NAC financial management system preparing for audit of NAC accounts not initiated
- Round 2 of the ICT tools roll out did not commence, since there was a need to ensure proper implementation of round 1.
- Recruitment of Audit Advisor in OAGK has been delayed, but interviews were completed and the process is expected to be finalized in Q1 2022.
- NAC Partner meetings, where NAC performance, challenges and support needs are jointly discussed and addressed by key technical and financial partners.

Slower progress than planned is due to similar factors as mentioned in chapter 2.1. One overall element is the prevailing COVID-19 situation with restrictions, which has made it difficult for NAC to operate and organize workshops, and IDI and partners to travel. Secondly, the formation of Parliament and committees were delayed, making it more difficult to engage with them. Thirdly, the economic crisis following the pandemic has created uncertainties for NAC staff resulting in a higher turnover and made it difficult for some staff to report to work. Finally, the IMF funds audit, which covered the entire Central Government, States and Organised forces took up significant time and resources from NAC, which affected the implementation of other audits.



PICTURE 3 IMF RCF AUDIT HYBRID PLANNING WORKSHOP IN TEAMS AND JUBA – MARCH 2021

2.3 Financial performance summary

The project did not spend as much as expected during this planning period majorly because of Covid restrictions that hindered travels and in person workshops within Juba. A significant portion of delivery expenditure was on audit related workshops within Juba (when covid restrictions were lifted) and the purchase of ICT equipment and training to enable NAC cope with the online working environment. Below is a summary of spending per focus area in 2021 including in-kind support:

Focus area	IDI	AFROSAI-E	SAI Kenya	SAI Norway	SAI South Sudan	Grand Total
BIS South Sudan - C1 Audits ongoing	$15,094		$15,707	$9,424	$11,738	$51,963
BIS South Sudan - C2 Independence	$118					$118
BIS South Sudan - C3 General Audit Capacities	$10,162	$3,090			$10,473	$23,725
BIS South Sudan - C4 Internal Governance & Ict	$27,076	$291	$4,712		$56,746	$88,825
BIS South Sudan - C5 HR	$4,182	$3,626	$2,618		$9,692	$20,118
BIS South Sudan - C6 Stakeholder Engagement	$3,214				$990	$4,204
BIS South Sudan - C7 Project Mgmt & Coordination	$131,823	$1,571	$1,571		$4,846	$139,810
Grand Total	$191,670	$8,577	$24,607	$9,424	$94,485	$328,763

2.4 Project execution risks update

The situation in South Sudan continues to be highly challenging. The peace agreement is still regarded as valid although the implementation is slow. Finally in 2021, the Parliament was constituted and most PAC

members appointed. In 2022, sensitization and training of PAC will be critical to ensure that they understand the role of the Auditor General and can deliberate on audit reports. The training and sensitization campaign will require reasonable time and planning given the current capacity gaps in the PAC.

In 2021, the GOSS was able to clear salary arrears through the IMF RCF 1 and 2 funding and non-oil revenue collections by the National Revenue Authority also significantly increased and exceeded the civil servants' salary requirements. Oil revenues increased with the steady increase in oil prices towards the end of 2021, however these funds were used for debt repayment.[2] There seems prospects that the fundamental project pre-requisite of stable salary payments to NAC staff can be met. However, the pre-requisite of reasonable level of funding of NAC operational costs continues to be at risk. The actual release to NAC in 2021 was a small fraction of the budgeted amount, which means NAC lacks funds for maintenance, vehicles and audit activities. It is still regarded as possible to achieve some of the main results as per the strategic plan and project, but it will require use of project funds for some audit related travels and priority by NAC of limited resources towards audit work.

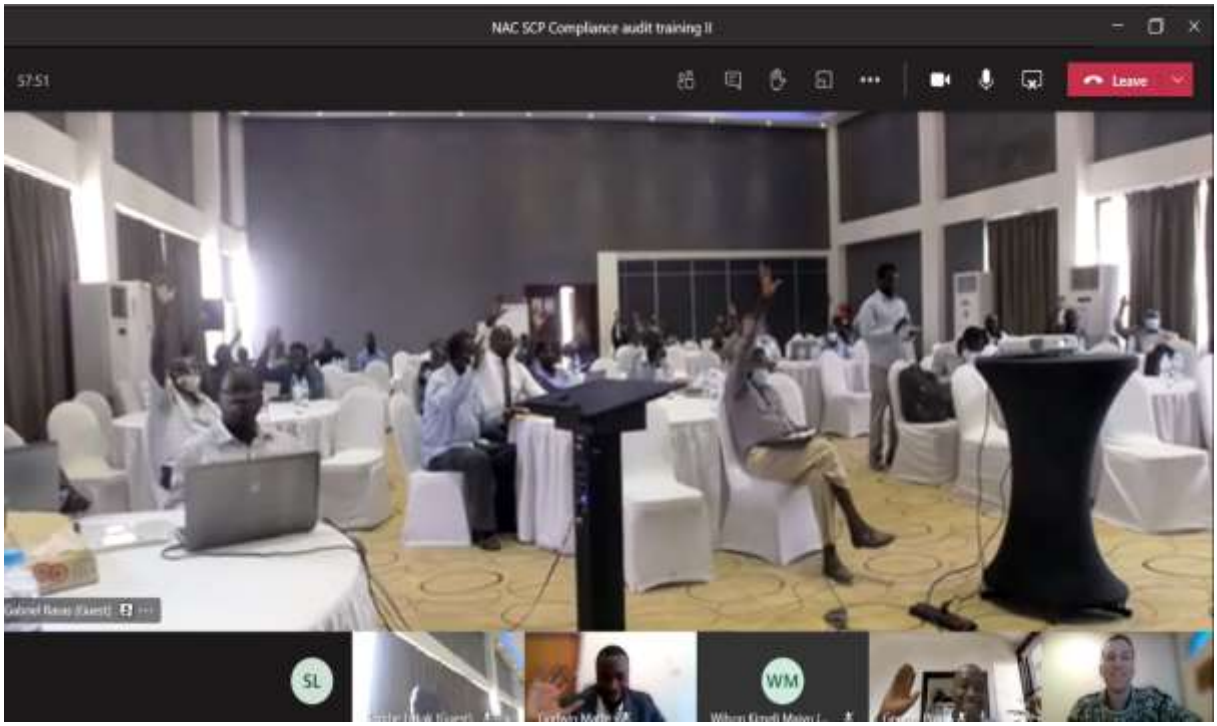
Various planned risk reducing measures have been taken in 2021, such as expediting ICT-support and shifting to hybrid workshops to ensure continuity of support despite the difficult situation. Furthermore, the project has sought to address the lack of NAC resources for operations through exploring greater project funding for this as well as encouraging other partners to fund NAC in a coordinated way. These risk reducing measures need to be continued in 2022.

2.5 Lessons learned and implications for 2022

1. "Hybrid" workshops can work well, but much effort is required to ensure that video conferencing works well, and that NAC staff are able to get to the venue on time considering the transport challenges. There is need for continuous training on the use of ICT tools, clear roles and responsibilities for managing the workshop technically and preparing well. Hotel staff are not reliable for organizing meetings technically.
2. Implementation of the overall audit plan and in particular the compliance audits is challenging, and hence continued guidance and training in addition to operational funding for NAC is required to enable it to succeed. It is also important to prepare more flexible audit and operational plans that can be adjusted as and when necessary.
3. It is important to ensure that NAC top management receive regular updates on progress of implementation of planned activities to enable ownership and more involvement in project activities. NAC top management should also lead by example especially in ICT tools implementation to drive the change within NAC.
4. NAC will continue to have challenges with funding operational costs, which may not be covered under the current project framework. It is hence necessary to continue dialogue with other partners such as the World Bank and AfDB to mobilise additional coordinated support to NAC in these unfunded areas.

[2] 4th Quarter 2021 PFM Report by the Ministry of Finance

5. Procurement of laptops in South Sudan involves a risk of sub-standard quality delivered and insufficient service support. Extensive due diligence of providers and considering providers out of country needs to be done.
6. Highly qualified peers can be mobilized to contribute a lot more online, but country visits to Juba, as well as Nairobi will be important to build the necessary trust, understanding and interaction with NAC colleagues.



PICTURE 4 HYBRID COMPLIANCE AUDIT GENERAL TRAINING FEBRUARY 2021 – JUBA AND TEAMS

3 Status of NAC Strategic outcomes

NAC's Strategic outcomes represents the highest level of results. These were selected to fit the situation in South Sudan and how NAC as a national accountability institution can add value to the national development. Project support to NAC capacities and audit results are expected to lead to the NAC Strategic outcomes and improved Public Financial Management, and ultimately benefit the citizens.

The status of the NAC Strategic outcomes selected for the project are presented in Table 1.

TABLE 1 NAC STRATEGIC OUTCOMES AND RELATED INDICATORS

Expected Results	No	Indicator Definition	Source	Baseline (year)	Target 2020-2024	Comments by end of 2021
Public Account Committee follow-up on the audit reports	24	Whether a Committee of the Legislature examines the Audit Report on the annual budget within six months of its availability, and publish a report with findings and recommendations	International Budget Partnership Open Budget Survey: Question 118 (2017 version)	Not (score D in 2017 Open Budget Survey)	Improved score during the period	PAC members appointed but require sensitization and training
	25	The extent to which legislative scrutiny of the audited financial reports of central government is timely, significant and transparent. It also assesses whether the legislature issues recommendations and follows up on their implementation.	PEFA PI-31. Legislative scrutiny of audit reports	NA	Score D achieved during the period (assuming PEFA conducted in South Sudan during the period)	PAC members appointed but require sensitization and training
Executive follow-up of audit findings	26	Whether a formal, comprehensive, and timely response was made by the executive or the audited entity on audits for which follow-up was expected during the last three completed fiscal years	PEFA-2016 PI-30 dimension (iii)	NA	Score D achieved during the period (assuming PEFA conducted in South Sudan during the period)	Very limited response by the Executive to NAC's audit findings and recommendations, and result at risk.

Expected Results	No	Indicator Definition	Source	Baseline (year)	Target 2020-2024	Comments by end of 2021
Central government financial statement issued on time	27	Whether GOSS consolidated financial statement (FS) is issued annually.	NAC Annual audit reports	No (2019)	Achieved during the period	MoF is addressing the backlog of financial statements with support by WB amongst others, but result at risk given slow progress so far.
Central Bank and government owned companies issue their financial statements on time.	28	Percentage of financial statements issued on time for the Central Bank and government owned companies	International Budget Partnership Open Budget Survey: Composite scores on Public Participation in the Budget Process	0 % (2019)	Improvement during the period	To be reported in the NAC activity report
States and Local governments financial statements issued on time	29	Percentage of states having issued financial statements (FS) annually.	Worldwide Governance Indicator (WGI) on Control of Corruption	0 % (2019)	30 % achieved during the period (revised target as compare to NAC Strategic plan)	Some states are addressing the backlog of financial statements with support amongst others by AfDB, but result at risk given slow progress so far.

Table shows that as per the end of 2021 (see final column), the expected results set for the strategic planning period are at risk of not being achieved. There is by the end of 2021 no deliberation and follow-up by PAC of audit reports or significant progress in financial statements by the Central, States and Local government.

This slow PFM improvement is to a great extent outside the control of NAC and the project and linked to the overall political and economic development in South Sudan. The National Assembly and the government are the main partners responsible to ensure these results are achieved for the benefit of South Sudan. The World Bank, African Development Bank and other development partners are supporting these partners to make reform possible despite limited human and financial resources in South Sudan.

However, as a SAI, NAC can play a key role in promoting PFM improvements through producing high-quality audits and follow-up on the implementation of recommendations. NAC can also through its contribution in different forums (as PFM reform work) and stakeholder engagement activities influence on the PFM situation.

As NAC still has a potential to produce and share more audit results as per its planned strategic outputs (see 4.1.2), NAC also has a greater potential to contribute to stronger PFM development. This means NAC would need to find ways to produce more audits to have a reasonable chance of meeting its overall strategic imperatives. Furthermore, implementation of the planned sensitization and training of

government and parliament representatives can be important to ensure effect of the audit results and stimulate real PFM improvements.

4 Progress and result achievement per NAC strategic outputs and objectives

4.1 NAC Strategic outputs: Execution of prioritized audits and reporting in public (project component 1)

On-the-job support to NAC's work to achieve the strategic outputs has a high priority for project support as these are core operations of NAC and where value and benefits to the society can directly be realized. Support will depend on specific audit assignments prioritized by NAC each year. The audits listed in the R-ARCSS have a high priority for support.

4.1.1 Resources allocated for support and activities in brief

Five peer teams from OAGK and OAGN have been established to provide on-the-job support to enable execution and reporting of high-quality audits. In addition, IDI staff and a full-time Audit Advisor from OAGK is allocated for support (expected operative in Q2 2022). The peers are expected to enable NAC success in delivering audits, but also to contribute to development of NAC staff's competencies in actual use of audit manuals and quality control in the process. There is therefore an important interlinkage of this on-the-job support and the general audit capacities support provided to NAC's Focus area 3.

The five peer teams are:

- Central Government peer-team (Angelicah Ndungu and Damaris Wambari, OAGK)
- Petroleum sector peer-team (Trygve Christiansen, Anne-Grethe Staib, Ann-Kristin Nymo and Ingvild Guldbrandsen, OAGN)
- Local Government peer-team (Sharon Simon and Wilson Maiyo, OAGK)
- Parastatals peer-team (John Lomuket and Stellah Samperu, OAGK)
- Performance audit peer-team (Lucy Machungo and Peris Gikandu, OAGK)

The person days used for support in 2021 are as follows:

Staff resources	Days	Comments
IDI	24	Too low as days were by mistake registered on component 7 Project management in 2021
SAI Kenya in-kind estimates	30	
SAI Norway in-kind estimates	18	
Totals	**72**	

The financial resources used for delivery costs within this component in 2021 are as follows (totals in first row):

Component and item	NOK	USD	Comments
Meeting expenses	kr 97 100	$11 652	Workshops and trainings
Other printing costs	kr 716	$86	
Totals C1 Audits ongoing	**kr 97 816**	**$11 738**	

The main activities carried out in 2021 for this component were as follows:

- Audit peer teams set up and prepared for support.
- On the job advice provided for IMF RCF I audit on COVID funds and audit report completed.
- On the job advice provided for on-going roads sector performance audit.
- On the job advice provided for on-going petroleum sector audit on oil revenues.

The main deviation from plans were as follows:

- Implementation of compliance audit backlogs halted, amongst others due to IMF RCF I audit
- Financial audits not commenced due to absence of financial statements from the MoFP
- Audit of States and Local government not initiated
- Audit of Government owned companies with peer support not initiated

4.1.2 NAC performance and assessment of project contribution

The status of the expected results and related indicators for support to NAC's delivery of strategic outputs are presented in Table 2.

TABLE 2 NAC STRATEGIC OUTPUTS RESULTS

Expected strategic output	Indicator	Baseline	T/A*	2020	2021	2022	2023	2024	Comments
SO.1 Annual Financial and Compliance Audit reports issued for Central Government including recommendations for compliance with key rules and regulations	19. Whether NAC issues to the President and Parliament a) a compiled financial audit report b) a compiled compliance audit report	No (2019)	T	N/A	a) no b) yes	a) no b) yes	a) no b) yes	a) yes b) yes	Targets based on NAC Strategic plan, revised. Financial audit depends on available financial statements.
			A	a) no b) no	a) no b) no				
SO.2 Audit reports of the Central Bank and government owned companies issued annually.	20. Percentage of Central Bank and government owned companies where audit reports are issued annually, among the entities who have prepared financial statements.	100 % (2018)	T	N/A	100 %	100 %	100 %	100 %	Targets based on NAC Strategic plan.
			A	0	NA[3]				
SO.3 Audit reports of the States	21. Percentage of States where	0 % (2019)	T	N/A	N/A	10 %	20 %	30 %	

[3] This will be reported in the NAC activity report as these audits are currently outsourced.

Expected strategic output	Indicator	Baseline	T/A *	2020	2021	2022	2023	2024	Comments
Governments, including recommendations for issuing of financial statements and compliance with key rules and regulations	an annual audit report is issued		A	0	0				Targets based on NAC Strategic plan, and revised.
SO.4 Performance audit reports issued for the main sectors	22. Performance audit reports submitted to Parliament annually	0 (2019)	T	3	2	2	2	2	Targets based on NAC Strategic plan, and revised
			A	0	0				
SO.6 Annual NAC Activity (Performance) report	23. Whether the NAC Activity report is issued annually	No (2019)	T	-	Yes	Yes	Yes	Yes	Targets based on NAC Strategic plan
			A	No	No				

* Target / Actual

As shown in Table 2, NAC has by the end of 2021 mainly been able to deliver a result in SO.5 Special audits, including the IMF RCF I audit. This audit area was originally not included in the project result framework as the main priority of support was expected to be SO.1-4 and SO.6. Support was still prioritized to SO.5 as NAC had a high priority of this audit and it was an extensive audit covering a large share of the salary budget of Central government, armed forces and States. Support was delivered through hybrid workshops and online guidance. According to the IMF[4], "publication of the audit by the Auditor General on the use of the first RCF funds disbursed in November 2020 marks an important step towards greater fiscal transparency and accountability in the use of public resources." This shows the project activities have led to real outputs by NAC. However, the outcome of the audit needs to be seen. According to the IMF, "An effective follow-up by the appropriate institutions on the findings of the audit will be essential." The project will through the support to the audit of the IMF RCF II assist NAC in assessing follow-up of the recommendations and thereby seek to contribute to impact.

Although there are limited results achieved so far at the strategic output level, there has been progress in SO.1 and SO.4 through support. Table 3 presents more in detail the progress, challenges and support per strategic output.

[4] IMF Management Approves the Completion of the First Review of the Staff-Monitored Program with the Republic of South Sudan

TABLE 3 PROGRESS, CHALLENGES AND SUPPORT PER STRATEGIC OUTPUT

NAC Strategic outputs	NAC Progress by end of 2021	NAC challenges[5]	Planned project deliverables	Status of project deliverables by end of 2021
1. Annual Financial and Compliance Audit report issued for Central Government including recommendations for compliance with key rules and regulations	Emphasis on IMF RCF funds audit. Report completed and submitted to the President.	Planned compliance audits not conducted due to emphasis on IMF RCF audit. Financial audit not in progress, as financial statements not issued by Central government.	Planning, data collection and reporting on-the-job advice and review workshops, jointly for all NAC teams or assignments if possible. Extra Juba visits with on-the-job for challenging audits. Guidance on how to audit when there are no financial statements. Guidance to how NAC can advise government on how to produce financial statements.	Ongoing. General Compliance audit training conducted for all auditors. Backlog audit plan developed in 2020 and audit plan updated in 2021. Peer support online. Visits to Juba not possible in 2021 due to COVID travel restrictions.
2. Audit reports of the Central Bank and government owned companies issued annually	Ongoing outsourced audit of Central Bank funded by Norwegian embassy. Other audits of government owned companies to a little extent done (TBC).	Delays and final submission in public.	Guidance in managing and Quality assurance of outsourced audits. For audits done by NAC staff, peer team guidance and training online and workshops during the audit cycle. Printing of reports	Dedicated peer-team appointed. Support will commence once NAC is ready to review reports submitted by the auditors.
3. Audit report covering the States and Local Government including recommendations for issuing of financial statements and compliance with key rules and regulations	No ongoing work, but plans for audits captured in annual audit plan 2021-22.	Operational funds for audits. Prioritizing these audits versus other audits.	On-the job support throughout the audit cycle for all audit assignments and compiled reports. Financial support for data collection. Guidance on how to audit when there are no financial statements. Guidance to how NAC can advise government on how to produce financial statements.	Dedicated peer-team appointed. Support not started as audits not prioritized by NAC, but planned in 2022 in the overall audit plan.
4. Performance audit reports issued for the main sectors	4 performance audits done and printed in 2020, but not yet	Robust performance audit unit not	3 Workshops during the audit cycle per audit - planning, data	Performance audit general training conducted in December

[5] The challenges listed are the specific ones related to the objective. Underlying challenges such as irregular payments of salaries and lack of operational funding are not listed.

NAC Strategic outputs	NAC Progress by end of 2021	NAC challenges[5]	Planned project deliverables	Status of project deliverables by end of 2021
	submitted to Parliament. Performance audit team set up for audit on Road-sector. Audit on-going in pre-study.	established in NAC. Trained and experienced staff in PA are used for compliance and financial audit. Capacity gaps within the PA team – need for more training on PA principles and execution. Delays in data collection and funding for field work.	collection and reporting - and regular online guidance. Printing of report.	2021 and on the job support to on-going Road sector audit provided by PA peer team.
5. Special audit reports of donor funded projects	Ongoing, depending on requests. Audit of IMF RCF I done. WB-funded projects audited by firm.	Audit of such projects by NAC staff may be at the expense of core audits of the government (ref SO.1). A solution may be to combine them better, if possible.	No specific support planned except ensuring these audits are included in the NAC Annual overall audit plan, to ensure coordinated and optimal allocation of human resources are allocated optimal and coordinated. Peer-support possible for quality assurance of these audits as well as technical support to implementation.	On-the-job guidance to the IMF RCF I audit.
6. Investigative audit reports in selected areas	Special audit of allocation of petroleum revenue to states conducted and reported in public by NAC in 2021 (requested by President). Special audit of debts and loans ongoing (requested by President).	NAC needs to develop staff competencies in forensic audit, and be protected from outside influence.	No specific support planned except advice for inclusion of these in the NAC Annual overall audit plan, to ensure human resources are allocated optimal and coordinated. Peer-support possible for execution of such audits as well as developing organizational capacities in the area.	No particular support done.
7. Annual NAC Activity (Performance) report	Done for 2005-2018 (printed and to be submitted to Parliament when possible).	Prioritizing versus other pressing tasks.	Advice for contents, design, printing and dissemination annually. Done in one dedicated workshop, ideally	Support offered during 2021, but work not prioritized by NAC. To be addressed in 2022.

NAC Strategic outputs	NAC Progress by end of 2021	NAC challenges[5]	Planned project deliverables	Status of project deliverables by end of 2021
	2019-21 report not started.		combined with other planning, monitoring and evaluation support.	
8. Annual seminar for the PAC presenting the main audit findings and status of previous year's recommendations	Not done. Planned in all years 2018-2021, but postponed due to political challenges and non operational National Assembly.	National Assembly constituted. However PAC not yet appointed and will require extensive training once appointed.	Advice for programme and presentations, and financial support for seminar on a yearly basis.	Not started. Awaiting PAC availability in 2022.

As shown in Table 3, NAC has embarked on some compliance audits, and a new performance audit, seeking to address widespread concerns of misused investments for roads as well as sub-standard quality. However, submission to the President and Parliament of audit reports completed and printed prior to 2021 (incl four performance audit reports, Special audit of IFMIS system and NAC Activity report up to 2018) is not yet done, and planned sensitization of Parliament has not started.

In general, it will be critical to scale-up audit work and related support in 2022 and onwards if the overall expected results are to be achieved within NAC's strategic planning period. It is also critical to kick-start audits especially in the local Governments (SO.3) and Parastatals (SO.2). With increased possibility of travel to Juba, and internet secured, providing quality on the job support and more audit results delivered should be possible in 2022.

PICTURE 5 PETROLEUM AUDIT PLANNING WORKSHOP

Table 4 presents the status of NAC's delivery of R-ARCSS requirements. As shown in Table 4, NAC still has several outstanding requirements as compared to the R-ARCSS. In 2021 through the project, a dedicated team from OAG Norway worked closely with a team in NAC to start an audit of the petroleum sector, as outlined by the 2018 Peace Agreement. Progress in the audit has been slow in 2021, due to periods of strict COVID-19 measures as well as delays in accessing data. Support to completion of the audit is a high priority in 2022.

TABLE 4 THE STATUS OF R-ARCSS AUDITS REQUIREMENTS FOR NAC.

Chapter and page	Agreement text	NAC performance by the end of 2021	Project support plans
4.14.5, page 58	Audit and report on all public funds and financial dealings	Ongoing in SO.1, but no major progress.	Integrated in support by Central government

Chapter and page	Agreement text	NAC performance by the end of 2021	Project support plans
	to relevant institutions generally, and in particular to the Transitional National Legislative Assembly (TNLA) and the State Assembly		audit peer team to SO.1, and guidance to audit overall planning in FA.2.
4.8.1.14.10	Review and audit all oil revenues since 2011	Audit of 2% and 3% completed and audit report issued. New petroleum audit of oil revenues commenced and in planning stage. (combined with 4.8.1.14.5).	Advice by the Petroleum peer team for the full audit cycle
4.8.1.3	Identify, check and record all loans and contracts collateralized or guaranteed against oil within six months	Not yet initiated. To be done when an ongoing President initiated audit of selected contracts is reported.	Advice by the Petroleum peer team for the full audit cycle
4.8.1.14.5	Carry out an urgent audit of the Petroleum Sector	Currently audit of petroleum revenues on-going and in the planning stage. (combined with 4.8.1.14.10)	Advice by the Petroleum peer team for the full audit cycle
4.14.1	Ensure that government finances are managed responsibly, budget execution is enforced in accordance with the law, all government transactions and regularly audited and published	Ongoing process	Integrated in support by Central government audit peer team to SO.1, and guidance to audit overall planning in FA.2.
4.14.6, page 58	The TNLA shall receive pending audit reports within six months of the start of the transition period	Reports are printed and will be submitted when Parliament meets	Integrated in FA.5 support by Stakeholder engagement peer team, including financial support for seminar for PAC if required

4.2 NAC Focus area 1: Strengthen NAC Independence (project component 2)

Establish a legal framework granting the independence as per international standards for Supreme Audit Institutions is critical to ensure the effective execution of NAC's mandate and its long-term stability. . A revision of the Audit act is expected as per the R-ARCSS, especially to establish financial and organizational independence of NAC. Furthermore, as for many SAIs there is a need to continuously secure and monitor de-facto independence for NAC, for instance interference from the Executive in the functioning of the institution, obstacles to access to required audit data and l unavailability (lack of release) of release of NAC budgeted funds during the fiscal year.

4.2.1 Resources allocated for support and activities in brief

A peer team of three IDI staff has been established to give advice to drafts of legislation and regulations, as well as stakeholder presentations. This is sought aligned with the work ongoing by NCAC, and in cooperation with UNMISS. The team is:

- Jostein F. Tellnes (IDI) – lead
- Benjamin Fuentes (IDI Independence workstream)
- Freddy Ndjemba (IDI)
- Godwin Matte (IDI)

Few person days were used for this component in 2021 and no delivery costs incurred as there were few developments and requests. The main activity was the development of an advice for the Board or Audit Committee arrangement in the draft revised act.

4.2.2 NAC performance and assessment of project contribution

The expected results and related indicators for support to NAC's Focus area 1 are presented in Table 5. The baseline assessment of NAC's legal framework conducted in 2021 shows the baseline and current scores are relatively good. However, there are clear gaps in the legal framework identified and which is critical to address in the revision of the act. The indicators were not expected assessed in 2021, but will be at the end of 2022 as the target has been set for the end of this year.

TABLE 5 EXPECTED RESULTS AND INDICATORS FOR FOCUS AREA 1 INDEPENDENCE (PROJECT COMPONENT 2)

No	Indicator Definition (SAI PMF)	Baseline (year)	Target / Actual	Targets and Actual Results (by calendar year) 2020	2021	2022	2023	2024	Comments
1	**SAI-1: Independence of the SAI**	3 (2020)	Target	N/A	N/A	Scoring 1 level higher than baseline	N/A	N/A	Assessment to be done in 2022.
			Actual	3	N/A		N/A	N/A	
2	**SAI-2: Mandate of the SAI**	4 (2020)	Target	N/A	N/A	Scoring 1 level higher than baseline	N/A	N/A	Assessment to be done in 2022.
			Actual	4	N/A		N/A	N/A	

Details of progress, challenges and support within each strategic objective of Focus area 1 are presented in Table 6. As presented in Table 6, there has been advice for the revised audit bill, but there may be a need to find better ways for both NAC and partners to facilitate progress of the audit bill in 2022. A dialogue with the NCAC and development partners on this will be considered. There is limited progress in the other strategic objectives, mainly related to these not being prioritized by NAC.

TABLE 6 PROGRESS, CHALLENGES AND SUPPORT PER STRATEGIC OBJECTIVE IN FOCUS AREA 1

NAC Strategic objective	NAC Progress by end of 2021	Challenges	Planned project deliverables	Status of project deliverables by end of 2021
1.1 A reviewed Audit Act submitted to the Presidency, Parliament & Constitutional Review Commission and enacted.	New bill developed by NCAC and with much input by NAC and partners. To be submitted to MoJ and Parliament.	Ensuring process moves on and bill enacted.	Advice on how to revise the Constitution and audit act in line with ISSAI 1 and 10 in the South Sudan context, through online contact and in one dedicated workshop.	Ongoing. Advice to bill and meeting with NCAC done in 2020 in collaboration with UNMISS. Advice on Committee/Board arrangement delivered in 2021. Continuous dialogue with NAC on needs for inputs by peer team experienced in audit bills and SAI independence.
1.2 Support for NAC financial and Administrative Independence among key stakeholders achieved.	Ongoing in various forums, including audit bill process and annual budget process with government.	National Assembly recently formed, and challenge to find good forums to work with final decision makers Government budget funds to NAC not sufficient for audit operations, and salaries have been irregularly paid.	Advice on advocacy plan and consultations with key stakeholders, through online contact and in workshops and seminars with selected stakeholders.	Not started. Some guidance provided, but actual consultations not done widely.
1.3 Rules & Regulation for the NAC Act established	Not started.	Awaiting audit bill enacted.	Advice on how to revise rules and regulations, through online contact and in dedicated workshops.	Not started. To be started when revised audit bill is enacted.
1.4 External audit of NAC operative	Not started.	Potentially NAC may need to wait for a new audit act.	Advice on financial statements and audit engagement. Financial support for audit fee.	Not started. To be started in 2022.
1.5 Sufficient NAC annual budgets to enable implementation of the SP sourced.	NAC submits its budget needs to GOSS as other MDAs.	Actual allocation to NAC far less than budgeted.	Advice on the resource mobilization strategy and consultations with key stakeholders, through online contact and in workshops and	Ongoing, although not as a clear strategy. NAC requested for project funding to staff incentives, but

NAC Strategic objective	NAC Progress by end of 2021	Challenges	Planned project deliverables	Status of project deliverables by end of 2021
			seminars with selected stakeholders.	not possible for IDI to handle. Overall NAC resource needs shared with JMEC in 2020.

4.3 NAC Focus area 2: Enhance the Quality and Impact of Audit services (project component 3)

The key objective in this area is to enable overall audit management and capacities in NAC. This means having an annual audit plan in place and used, and general training of staff in compliance, financial and performance audit methodology. Furthermore, quality control and quality assurance routines and skills are supported.

4.3.1 Resources allocated for support and activities in brief

A dedicated team has been established to have the overall coordination of audit related support and enable the successful strengthening of general audit capacities. The *Audit general capacities peer team* are:

- Audit Advisor (SAI Kenya) – lead (to be appointed)
- Godwin Matte (IDI)
- George Phiri (IDI)
- Nonhlanhla Ndaba (AFROSAI-E)
- Joshua Asiimwe (AFROSAI-E) – especially related to performance audit general capacities

The person days used for support in 2021 are as follows:

Staff resources	Days	Comments
IDI	16	Too low as some days were by mistake registered on component 7 Project management in 2021
AFROSAI-E for cost recovery	5	
SAI Kenya in-kind estimates	0	Staff time registered mainly on component 1
Totals	21	

The financial resources used for delivery costs within this component in 2021 are as follows (totals in first row):

Component and item	NOK	USD	Comments
Meeting expenses	kr 59 664	$7 160	
Printing of professional materials	kr 15 283	$1 834	
Graphic design	kr 11 610	$1 393	
Other printing costs	kr 716	$86	
Totals C3 General Audit Capacities	**kr 87 273**	**$10 473**	

The main activities carried out in 2021 for this component were as follows:

- Guidance to annual audit plan development and new format
- Compliance audit manual completion, design and printing
- Basic training in compliance audit methodology for most auditors

The main deviation from plans were as follows:

- Quality control on-the-job training not provided as intended. This is planned in 2022.

4.3.2 NAC performance and assessment of project contribution

The expected results and targets for support to NAC's delivery of focus area 2 is presented in Table 7. The indicators were not expected assessed in 2021, but will be at the end of 2022 as the target has been set for the end of this year.

TABLE 7 EXPECTED RESULTS AND INDICATORS FOR FOCUS AREA 2 AUDIT CAPACITIES (PROJECT COMPONENT 3)

C	Indicator Definition (SAI PMF)	Baseline (year)	Target / Actual	Targets and Actual Results (by calendar year) 2020	2021	2022	2023	2024	Comments
1	**SAI-7: Overall Audit Planning**	3 (2020)	Target	N/A	N/A	Scoring 1 level higher than baseline		Scoring 1 level higher than baseline maintained	Assessment to be done in 2022.
			Actual	3	N/A				
2	**SAI-16: Compliance Audit Process**	0 (2020)	Target	N/A	N/A	Scoring 1 level higher than baseline		Scoring 1 level higher than baseline maintained	Assessment to be done in 2022.
			Actual	0	N/A				
3	**SAI-13: Performance Audit Process**	1 (2020)	Target	N/A	N/A	Scoring 1 level higher than baseline		Scoring 1 level higher than baseline maintained	Assessment to be done in 2022.
			Actual	1	N/A				

Details of progress, challenges and support within each strategic objective of Focus area 2 are presented in Table 8. An audit plan was developed to cover the period up to June 2022 and general compliance and performance audit trainings were held. This has enabled NAC staff to understand the methodology in line with the NAC manuals and prepare them to undertake planned audits. More refresher trainings will be held going forward and adjustments made to the audit plan as and when necessary.

TABLE 8 PROGRESS, CHALLENGES AND SUPPORT PER STRATEGIC OBJECTIVE IN FOCUS AREA 2

NAC Strategic objective	NAC Progress by end of 2021	Challenges	Planned project deliverables	Status of project deliverables by end of 2021
2.1 Annual Overall Audit Plan (AAP) developed and are communicated with the auditees.	Annual overall audit plan developed through joint workshop with key NAC staff.	Implementation of the plan remains a challenge due to inadequate funding, lack of financial statements and other priority special audits.	Annual advice for planning structure, process and contents. Workshop for managers and auditors annually.	Ongoing. Advice for plan done in several workshops. Audit plan for 2021-2022 developed.
2.2 NAC annual overall audit plans (AAP) are implemented	Most compliance delayed in 2021 due to RCF audit that consumed significant time and resources. Plan will be adjusted for implementation in 2022.	Lack of regular monitoring and discussion of progress to the plan. This is related to general challenges of having available human resources and operational funding for audits.	Advice for quarterly status report of audits and way forward	Amendment of audit plan and prioritizing of audits for 2022 on-going.
2.3 AFROSAI-E Financial and Compliance Audit Manuals and A-SEAT tool customized and implemented, including quality control practices	Discussions held with AFROSAI-E and SAI Somalia on development of A-Seat tool for NAC. A-Seat structure developed to be set up in Teams for NAC audits. Electronic tool not rolled-out yet.	Complex specifications for set up of A-Seat on the cloud requiring more technical support from AFROSAI-E. Travel restrictions making technical support less effective.	Intensive training in FAM and CAM for all auditors.	Ongoing. FAM and CAM support done in 2020 and early 2021. Working paper folders for Teams set up but yet to be implemented in an audit. A-SEAT roll-out to be continued in 2022 after laptops and ICT-system fully in place in NAC.
2.4 AFROSAI-E Performance Audit Manual (PAM) and A-SEAT tool customized and implemented, including quality control practices	Performance audit manual done. A-SEAT tool customization initiated, but not completed. Several staff trained and guided over years for PA.	Rollout of A-Seat still delayed as discussions on required cloud specifications are still on-going.	Advice to adoption of the PAM procedures regularly online, and 1 workshop to assess how it works and adjust. AFROSAI-E e-learning on Performance Audit methodology offered for new PA staff.	Performance audit manual implemented in on-going Road sector audit. A-seat planning on-going.
2.5 Available guidelines for audit of selected areas adopted	NAC IFMIS audit guideline v1 done. Various guidelines	Prioritize which guidelines are most relevant, need	1 workshop with a customized programme, in	Not started.

NAC Strategic objective	NAC Progress by end of 2021	Challenges	Planned project deliverables	Status of project deliverables by end of 2021
and in use, including forensic audits, audit of environmental risks, procurements, IFMIS, petroleum, corporate governance.	available by AFROSAI-E and IDI, as well as other INTOSAI websites.	customization to NAC and making them available to all auditors.	combination with regular online advice.	
2.6 NAC participation in the most relevant regional trainings.	A few online workshops attended in hotels boardrooms. Not fully possible due to COVID-19 and inadequate ICT infrastructure.	Online events (as increased during COVID-19) require good internet, and NAC has this not fully in place.	Financial and logistical support to participation in trainings organized by AFROSAI-E and others. Advice on how the training can be integrated with ongoing activities and discussion on who is relevant for the training.	Ongoing. NAC was offered support to use hotel board room for AFROSAI-E technical update.
2.7 NAC holds its own Internal Technical update and shares experiences systematically.	Not held since 2017.	Planning the event and prioritizing it.	Advice for programme and contents. Financial support for event.	Not started. Proposed to NAC all years 2018-2020, but not taken forward due to various reasons. To be continued.
2.8 Develop NAC database of past and on-going audits.	Not started.	Completion of ongoing audits and reporting them to Parliament.	Advice for making an overview of all past audits and a plan for how to make those easily available in new audits. To be clarified in relation to filing and use of electronic systems in general.	Not started. To be started in 2022, after audits have been done.
2.9 Enhancing the Quality Control Unit by coaching the staff & External Quality Assurance peer-review annually.	QC unit not fully established and functional. QC routines and understanding not established in the organization. QA not done for several years for main audits.	Ensure line management and QC unit work well together. Clear roles and responsibilities for QC. Use of checklists for QC as set in the manuals.	Annual quality control seminar for managers in NAC, with a customized programme linked to ongoing audits and emerging challenges. Quality assurance facilitated either by the standard AFROSAI-E QA-review bi-annually, or through a	Not started. Planned as part of the ongoing audits. Dedicated peer team mobilized. QA planned for 2022. QC training planned for Q1 2022.

NAC Strategic objective	NAC Progress by end of 2021	Challenges	Planned project deliverables	Status of project deliverables by end of 2021
			regional mechanism intended as a collaboration between SAI Kenya, Rwanda, Uganda.	

4.4 NAC Focus area 3: Strengthen Internal Governance System and Structures (project component 4)

The area of strategic management and internal governance is assumed to be fundamental for NAC to succeed in implementing the strategic plan. Strategic Management for SAIs involves policies, strategies and techniques intended to direct SAI top management and staff's attention and behavior towards the continuous and holistic improvement of SAI performance in line with strategic outcomes and outputs. It does so by also explicitly factoring in the broader governance and political economy environment in which the SAI operates and the expectations of the key SAI stakeholders.

Support in this area includes a training programme and professional advice for the SAI leadership team to establish systems and practices for implementation of the strategic and operational plans, and good coordination with partners.

ICT is regarded by NAC as an integrated part of internal governance. Support to revise ICT-strategies and assist in proper management of ICT-projects, including prioritizing needs, procurements, training and implementation is prioritized. ICT-investments require proper ICT-management. As staff in the ICT-area is difficult to recruit in Juba, a special salary contribution is budgeted to enable NAC to recruit a person for this. It is assumed that government funds will over time be able to cover the costs.

As NAC wants to strengthen its own financial management, support to external audit of NAC and strengthening the financial management system and routines is also included.

4.4.1 Resources allocated for support and activities in brief

Two peer teams have been established for this focus area. To support internal governance and strategic management in general, the *Strategic management peer team* is responsible:

- Jostein Tellnes (IDI) – lead
- Godwin Matte (IDI)
- Elizabeth Muthoni Odede
- Gorden Kandoro (AFROSAI-E)

For support to ICT-systems and tools, the *ICT-peer team* is responsible:

- Laurent Soublin (IDI) – lead
- Domenic Mutiria Kamenyi (OAGK)
- Godwin Matte (IDI)
- Fredrick Bobo (AFROSAI-E) – especially related to electronic audit tool A-SEAT

The persondays used for support in 2021 are as follows:

Staff resources	Days	Comments
IDI	49	Probably a bit higher as days were by mistake registered on component 7 Project management in 2021
AFROSAI-E for cost recovery	0,5	
SAI Kenya in-kind estimates	9	
Totals	63	

The financial resources used for delivery costs within this component in 2021 are as follows (totals in first row):

Component and item	NOK	USD	Comments
IT equipment	kr 193 371	$23 205	
Telecommunication costs	kr 149 087	$17 890	
Meeting expenses	kr 52 997	$6 360	
IT support fees	kr 50 619	$6 074	
Software	kr 26 808	$3 217	
Travel expense, non-reportable	kr 3 387	$406	
Bank and card fees	kr 116	$14	
Totals C4 Internal Governance & ICT	**kr 472 999**	**$56 760**	

The main activities carried out in 2021 for this component were as follows:

- Guidance to ICT-strategy and policy
- Procurement of key ICT-related investments: internet, laptops, Office 365, videoconference tool
- Training of staff and top management in Office 365
- Advice for NAC to apply for INTOSAI PFAC grant (successful)
- Advice to improving NAC Operational plan and Management Information System

The main deviation from plans were as follows:

- NAC Strategic management seminar planned not conducted
- Planned workshops with support to NAC overall strategic management systems and activity report not conducted
- Round 2 of ICT-investments postponed to 2022
- Installation of selected videoconference tool in NAC not done

PICTURE 6 NAC STAFF ATTENDING MICROSOFT 365 TRAINING IN JUBA - JULY 2021

4.4.2 NAC performance and assessment of project contribution

The expected results and related indicators for support to NAC's Focus area 3 are presented in Table 9. Most of the indicators were not assessed in 2021, but will be at the end of 2022 as the target has been set for the end of this year.

TABLE 9 EXPECTED RESULTS AND INDICATORS FOR FOCUS AREA 3 INTERNAL GOVERNANCE (PROJECT COMPONENT 4)

No	Indicator Definition (SAI PMF)	Baseline (year)	Target / Actual	Targets and Actual Results (by calendar year) 2020	2021	2022	2023	2024	Comments
1	**Whether NAC annually a) sets an operational plan, b) conducts quarterly reporting and c) issues a SAI Performance report**	2019: a) Yes b) No c) No	Target	N/A	a) Yes b) Partly c) Yes	a-c) Yes	a-c) Yes	a-c) Yes	
			Actual	N/A	a) Yes b) No c) No				
2	**SAI-3: Strategic Planning Cycle**	2 (2020)	Target	N/A	N/A	Scoring 1 level higher than baseline		Scoring 1 level higher than baseline maintained	Assessment to be done in 2022.
			Actual	2	N/A				
3	**SAI-6: Leadership and Internal Communication**	1 (2020)	Target	N/A	N/A	Scoring 1 level higher than baseline		Scoring 1 level higher than baseline maintained	Assessment to be done in 2022.
			Actual	1	N/A				

No	Indicator Definition (SAI PMF)	Baseline (year)	Target / Actual	Targets and Actual Results (by calendar year) 2020	2021	2022	2023	2024	Comments
4	**SAI-21: Financial Management, Assets and Support Services**	0 (2020)	Target	N/A	N/A	Scoring 1 level higher than baseline		Scoring 1 level higher than baseline maintained	Assessment to be done in 2022.
			Actual	0	N/A				

Table 9 shows that the targets for strategic management in NAC are not met. Throughout 2021, the project sought to provide online support to improve these systems, but this was not done due to different reasons. NAC was however able to update its operational plan in late 2021 and support was provided to improve it. However, NAC was not able to embark on quarterly reporting or the performance report in 2021. This means there is not yet established strong capacity for strategic management in NAC, and this needs to be prioritized in 2022 if it is to be successfully established in the strategic planning period.

Details of progress, challenges and support within each strategic objective of Focus area 3 are presented in Table 10. In terms of ICT, the first round of tools was rolled out however, full implementation has been affected by low internet coverage. Internet access through routers will be prioritized going forward including continuous training on the use of ICT to1 ols and implementation of NAC's internal ICT documents.

TABLE 10 PROGRESS, CHALLENGES AND SUPPORT PER STRATEGIC OBJECTIVE IN FOCUS AREA 3

NAC Strategic objective	NAC Progress by end of 2021	NAC Challenges	Planned project deliverables	Status of project deliverables by end of 2021
3.1 Annual operational planning (AOP), monitoring and reporting system implemented	OP v1 for 2020-21 set. New improved Operational plan and management information system developed. Quarterly internal reporting not yet conducted. Activity report 2005-2018 done (not published). Activity report 2019- not started.	Priority and time available to develop plans, reports, systems and routines. NAC OP needed to be revised to a simpler and more flexible tool.	Advice regularly for planning, monitoring and reporting, both online and through regular country visits. Advice and contribution for an annual planning and budgeting seminar for all managers	Strategic management peer team mobilized and kick-off meeting held. Advice for updated OP and MIS provided. Workshops planned throughout 2021, but not implemented due to priority and travel/meeting restrictions.
3.2 Leadership and Management's skills strengthened	Not started	Travel restrictions due to COVID-19 and prioritizing it vs other important activities.	a) Advice for training needs assessment and plan FA.4 support. b) Advice for annual management development programme, incl leadership seminars.	Not started. Dedicated peer team mobilized and planning of support started.

NAC Strategic objective	NAC Progress by end of 2021	NAC Challenges	Planned project deliverables	Status of project deliverables by end of 2021
3.3 Operative Internal Audit unit in NAC	Not started.		No particular. May consider sharing regional experiences in setting up internal audit unit.	No particular support planned.
3.4 ICT-strategy reviewed and implemented	ICT policy developed and approved by the AG. Implementation on-going.	No ICT-director in place means lack of strong management capacity to drive forward use of ICT.	Advice for ICT-strategy and plans, such as for selecting robust systems in line with ICT-management capacity and needs. Procurement of consultant if needed to consider local needs and compare with other government entities.	ICT strategy developed, approved and under implementation. Procurement of consultant considered in dialogue with NAC.
3.5 ICT-unit established	ICT team appointed within NAC. Weekly meetings held with ICT peer team	No ICT-director in place means lack of strong management capacity to drive forward use of ICT. NAC ICT unit does not attend all weekly ICT meetings so it is difficult to receive timely updates.	Provide trainings and advice for NAC ICT-staff. Advice for hiring of 1-3 ICT-managers. Financial support to salary compensation if impossible to recruit with ordinary salaries.	NAC ICT staff trained on administrative tasks. Hiring of ICT Director and staff not started.
3.6 All staff have sufficient ICT-hardware and software to do their job efficiently	First round of 365, 20 laptops, phones with voice and data and internet modems delivered. 365 training conducted for 20 NAC staff.	Delays in completing round 1 especially on deliverables from service provider. Internet accessibility has affected usage of laptops for emails and Teams.	Advice for procurement and updating of key office-wide ICT-equipment. Financial support for actual procurement of 1st priority basic ICT-equipment such as video-conference, cloud system, etc.	Round 1 procurement completed. Awaiting closure of Round 1 implementation to commence on round 2 in 2022.
3.7 ICT archive policy developed and implemented	ICT-policy developed and approved, but archive system not clarified in policy.	Prioritizing it versus other pressing issues.	Advice for the policy and developing a training for all staff in archiving.	Ongoing. Partly started as part of setting up new organizational settings for ICT-system. To be addressed fully in 2022.

NAC Strategic objective	NAC Progress by end of 2021	NAC Challenges	Planned project deliverables	Status of project deliverables by end of 2021
3.8 Internet in place in NAC for all staff	Ongoing work to plan for this in the new headquarter. Internet in current HQ supported in 2020. Modems supported in 2021, but not operating as expected. 5 modems procured with project support in 2022.	Government funds to NAC not sufficient for internet. Solution for internet for auditors in field work difficult. MTN provided single user modems instead of multi user modems.	Advice for procurement. Financial support for procurement if not covered by government operational funds.	Ongoing. Mapping of providers in Juba done, for current HQ, new HQ and field-work. Financial support to internet in process. 5 single user modems initially procured. Procurement of 10 multi user modems for audit teams is on-going.
3.9 Organizational Structure reviewed, approved and implemented	New structure drafted in Strategic plan 2019-2024. Implementation awaiting new audit act and recruitments.	Delay of new audit act and NAC organizational independence.	Advice for planning, initiation and sequencing of the implementation of new organizational structure.	Not started. Awaiting new audit act approved
3.10 Assets and Financial management system improved	Excel based asset monitoring tool developed currently used for ICT equipment.	Generally outdated systems and routines to be revised and implemented.	Advice for a workable financial and asset management system	Excel based asset monitoring tool developed with support from ICT peer team currently used for ICT equipment.
3.11 Transport services sufficient for audit operations.	No vehicles operational. Very limited government funds for travels.	Procurement of transport provider halted by NAC. NAC prefers operational funds to repair existing fleet, which is not currently possible with project funds.	Advice for procurements and system. Continued dialogue with other development partners on possible operational support.	Continued dialogue with NAC and other partners on long term transport solution in 2022.
3.12 NAC premises completed and maintained	New HQ in process of completion.	Energy system needed, such as solar that is not relying on diesel or the general grid supply.	Advice for project management and sourcing of funds, if requested.	No particular support planned.

4.5 NAC Focus area 4: Human resources developed and staff welfare improved (project component 5)

Strengthening NAC human resources is fundamental for successful implementation of the strategic plan. There is a general need for staff professional development and in particular in some areas as ICT and specialized audits. The planned support to HR includes:

- Use and customization of regional resources for HR-management, such as competency framework, HR-policies, recruitment practices developed by AFROSAI-E
- Develop and implement professional development programme. This may be linked to the African professionalization initiative in AFROSAI-E and the IDI professionalization programme (PESA-P).
- Coordinated, systematic and selective training of staff. This will be delivered by replicating some of SAI Kenya's ongoing trainings in Juba.

NAC has in its HR-strategy actions to raise gender and support to this will be done as a part of support to focus area 4. Gender and equal rights will also be sought integrated in both audits and internal governance support.

4.5.1 Resources allocated for support and activities in brief

The *HR peer team* is responsible for support in this area:

- Marianna van Niekerk (AFROSAI-E) – lead
- Ben Muok (OAG Kenya)

In 2021, IDI has also supplemented the support of the HR peer team especially for the Gender, Diversity and Inclusion analysis, enrollment of NAC staff to PESA-P and development of the NAC Training and professional development plan.

The persondays used for support in 2021 are as follows:

Staff resources	Days	Comments
IDI	7	Probably a bit higher as many days were by mistake registered on component 7 Project management in 2021
AFROSAI-E for cost recovery	6	
SAI Kenya in-kind estimates	5	
Totals	18	

The financial resources used for delivery costs within this component in 2021 are as follows:

Component and item	NOK	USD	Comments
Meeting expenses	kr 61 333	$7 360	
Totals C5 HR	**kr 61 333**	**$7 360**	

The main activities carried out in 2021 for this component were as follows:

- Guidance to NAC HR planning and policy
- NAC participation in regional HR-workshop including gender issues and professional development planning
- Enrollment of NAC staff to PESA-P

The main deviation from plans were as follows:

- Other professional development opportunities not undertaken
- Performance appraisal system not yet developed

PICTURE 7 AFROSAI-E HR-TRAINING WHERE NAC JOINED IN VIRTUALLY DUE TO PROJECT SUPPORT

4.5.2 NAC performance and assessment of project contribution

The expected results and related indicators for support to NAC's Focus area 4 are presented in Table 11. Baselines are set, but the indicators were not expected assessed in 2021 (will be by end of 2022).

TABLE 11 EXPECTED RESULTS AND INDICATORS FOR FOCUS AREA 4 HUMAN RESOURCES (PROJECT COMPONENT 4)

No	Indicator Definition (SAI PMF)	Baseline (year)	Target / Actual	Targets and Actual Results (by calendar year) 2020	2021	2022	2023	2024	Comments
15	SAI-22: Human Resource Management	2 (2020)	Target	N/A	N/A	Scoring 1 level higher than baseline		Scoring 1 level higher than baseline maintained	Assessment to be done in 2022.
			Actual	2	N/A				
16	SAI-23: Professional Development and Training	1 (2020)	Target	N/A	N/A	Scoring 1 level higher than baseline		Scoring 1 level higher than baseline maintained	Assessment to be done in 2022.

No	Indicator Definition (SAI PMF)	Baseline (year)	Target / Actual	Targets and Actual Results (by calendar year) 2020	2021	2022	2023	2024	Comments
			Actual	1	N/A				

Details of progress, challenges and support within each strategic objective of Focus area 4 are presented in Table 12. In 2021, advice was provided on developing an HR policy and training and professional development plan. This will be completed in early 2022 especially with possible travel to Juba. While the HR-policy is done, great effort is required to ensure its implementation (for instance staff appraisal) and result achievement of SAI-22. For professional development, the execution of prioritized courses and certifications for key NAC staff needs to be facilitated, in addition to ensuring participants in PESA-P succeeds.

TABLE 12 PROGRESS, CHALLENGES AND SUPPORT PER STRATEGIC OBJECTIVE IN FOCUS AREA 4

NAC Strategic objective	NAC Progress by end of 2021	Challenges	Planned project deliverables	Status of project deliverables by end of 2021
4.1 Human Resource Policy and Strategy Reviewed and Implemented	Gender, Diversity and Inclusion analysis of NAC done with recommendations for policy. HR policy in process.	Organizational independence awaiting revised audit act. Change of HR staffing.	Advice for revision of HR-strategy and policy, and for developing approaches to implement it, including related to gender and diversity.	Ongoing. Gender, Diversity, Inclusion analysis completed, and includes good inputs for revised HR policy. HR peer team mobilized. Guidance to HR-policy provided.
4.2 Annual Training plan for audit and non-audit staff in place and implemented	Training plan in place.	Prioritizing it and including key professional development needs.	Advice for training needs assessment and planning of trainings, utilizing AFROSAI-E resources in particular.	Ongoing. Advice on training plan provided by HR peer team.
4.3 Performance appraisal system developed and implemented.	NAC staff trained in such system by AFROSAI-E in 2019. Setting NAC system and routines in process.	Prioritizing it.	Advice and training for performance appraisal system, utilizing AFROSAI resources as well as national standards.	Not started. To be started in 2022.
4.4 Establish senior management retention and succession plans.	Not started	Prioritizing it.	Advice for the retention policy and plan, as well as succession. Financial support for event.	Not started. May be merged with process of HR-policy
4.5 Staff remuneration at a comparable level	Not started. Basis for this ongoing through Audit Act revision.	Financial and Administrative independence	Advice for comparison and preparing government	Not started. To be done when new Audit act is in place.

NAC Strategic objective	NAC Progress by end of 2021	Challenges	Planned project deliverables	Status of project deliverables by end of 2021
with SAIs in the region			request for enhanced remuneration. Linked to implementation of audit act.	
4.6 Staff Saving Cooperative Credit Society (SACCO) established.	Not started.	Prioritizing it. Funding.	None	No particular support planned.
4.7 A Professional Development programme established	Draft professional development plan developed. 9 NAC staff enrolled in the global PESA-P programme.	Prioritizing it.	Advice for a professional development programme, liaise with regional initiatives and national opportunities.	Advice delivered for overall programme, and enrollment of staff with mentors in the IDI PESA-P programme. Workshops to complete professional development plan to be held in Q1 2022.

4.6 NAC Focus area 5: Strengthen Advocacy and Stakeholders Engagement (project component 6)

NAC has a developed stakeholder engagement strategy which forms the core for the support in this area. Peer-support will use the existing resources for stakeholder engagement, customized to the national context. Financial support will be provided to assist NAC in actively engaging stakeholders for a specific purpose. Advice for press conferences and release of audit reports will also be done.

4.6.1 Resources allocated for support and activities in brief

The *Stakeholder engagement peer team* is responsible for support in this area:

- Matthew Price (IDI) – lead
- OAG Kenya peer (to be appointed)
- 1 more peer (to be appointed)

In 2021, much of support to this area was done in collaboration with the ICT peer team, given the work on website design. The persondays used for support in 2021 are as follows:

Staff resources	Days	Comments
IDI	4	Probably a bit more as many days were by mistake registered on component 7 Project management in 2021
AFROSAI-E for cost recovery	0	
SAI Kenya in-kind estimates	0	
Totals	4	

The financial resources used for delivery costs within this component in 2021 are as follows (totals in first row):

Component and item	NOK	USD	Comments
IT support fees	kr 8 249	$990	Design webpage
Totals C6 Stakeholder Engagement	**kr 8 249**	**$990**	

The main activities carried out in 2021 for this component were as follows:

- Website development and updates

The main deviation from plans were as follows:

- Stakeholder engagement workshops and sensitization of Parliament and executive not carried out
- Website not yet launched by the AG and staff training on website not undertaken

4.6.2 NAC performance and assessment of project contribution

The expected results and related indicators for support to NAC's Focus area 5 are presented in Table 13. The indicators were not expected assessed in 2021, but will be at the end of 2022 as the target has been set for the end of this year.

TABLE 13 EXPECTED RESULTS AND INDICATORS FOR FOCUS AREA 5 STAKEHOLDER ENGAGEMENT (PROJECT COMPONENT 6)

No	Indicator Definition (SAI PMF)	Baseline (year)	Target / Actual	Targets and Actual Results (by calendar year) 2020	2021	2022	2023	2024	Comments
17	SAI-24: Communication with the Legislature, Executive and Judiciary	3	Target	N/A	N/A	Scoring 1 level higher than baseline		Scoring 1 level higher than baseline maintained	Assessment to be done in 2022.
			Actual	3	N/A				
18	SAI-25: Communication with the Media, Citizens and Civil Society Organizations	0	Target	N/A	N/A	Scoring 1 level higher than baseline		Scoring 1 level higher than baseline maintained	Assessment to be done in 2022.
			Actual	0	N/A				

Details of progress, challenges and support within each strategic objective of Focus area 5 are presented in Table 14. As shown in Table 14 a major achievement in 2021 was developing a new NAC website and publish key audit reports. This awaits launching by the AG and clarity of dedicated staff in NAC to ensure its maintenance. The NAC website will continuously be updated with completed audit reports and key activities within NAC.

There weren't any workshops between NAC and external stakeholders arranged in 2021 majorly because the PAC is not yet established. With the new Parliament in place, more engagement is expected between NAC, Parliament and Civil society.

TABLE 14 PROGRESS, CHALLENGES AND SUPPORT PER STRATEGIC OBJECTIVE IN FOCUS AREA 5

NAC Strategic objective	NAC Progress by end of 2021	Challenges	Planned project deliverables	Status of project deliverables by end of 2021
5.1 Stakeholder engagement strategy established and in use	Stakeholder engagement strategy and action plan developed.	Priority for implementation. Need to revise action plan.	Advice for revision of strategy and adjustment of plans. Ensure monitoring and follow-up of strategy is captured and addressed well in NAC's general system for operational management.	Not started. Strategy developed through peer-support in 2019. Updating activities and incorporating them in general monitoring system not yet started.
5.2 Public Relation (PR) and communication function in place	NAC staff allocated to stakeholder engagement team. Discussions with OAGS to support NAC in stakeholder engagement.	Staffing resources in NAC for PR.	Advice for programme and content of the workshop.	On-going. OAGK stakeholder peer not yet on board.
5.3 NAC Website renewed and regularly updated	New NAC website developed.	Launch and training of staff delayed due to amongst others COVID restrictions.	Advice for contents and financial support for fee. New address and shift to more user-friendly programme for managing website.	Ongoing. Website updated. New domain acquired. Website developed and support to contents provided.
5.4 National Professional Accountancy Organization (PAO) established	Draft Accounting and Audit bill 2020 has been peer reviewed and is pending delivery to MOF to table it to the new Parliament. Once passed, the Professional Accounting Organisation will be established.	Prioritizing it.	Advice for how to promote this and share regional examples, especially through the Africa Professionalization initiative	No particular support planned. Financial support to events or similar can be considered.
5.5 PAC is assisted by NAC to be able to monitor implementation of audit findings and recommendations.	Not started	Parliament constituted but PAC not yet appointed.	Advice for annual PAC training. Financial support for event. May be combined with SO.8.	Not started.
5.6 Regular dialogue with the Anti-Corruption Commission and the Prosecutor General established	Not started		Advice for annual experience sharing and update. Financial support for event. Consider support for MoU.	Not started.

4.7 Project management and coordination of other partners and projects (project component 7)

Project management involves:

- regular planning, monitoring and reporting of project activities
- establishing, informing, coordinating, building knowledge and inspiring all peer teams, and ensure quality and interlinkages and synergies between supported areas are handled
- handle logistical issues, such as travels and procurements
- make the project visible, such as through website articles and SoMe

Coordination with other partners and projects involves:

- dialogue with NAC on outstanding support needs, and assist NAC in presenting these to potential partners
- be represented in PFM coordination group for development partners in South Sudan

For coordination between projects and partners of NAC, the following mechanisms are planned:

- NAC Strategic plan and implementation matrix guides scope and timing of external support
- NAC Operational plan set every year guides scope, budget and timing of all external support
- Joint Annual meeting for all main partners to review achievements and set main plans
- Quarterly meetings for all main partners to adjust plans and coordinate
- Annual NAC Activity report can be used as a basis for project reports

4.7.1 Resources allocated and activities in brief

A project coordination team consisting of representatives of the four partners have met regularly (planned every second week) to:

- oversee and ensure good timing and progress of support
- monitor and follow-up on quality of support provided
- ensure synergies across areas of peer support

The persondays used for support in 2021 are as follows:

Staff resources	Days	Comments
IDI	215	Too high as many days were by mistake registered on this component instead of others in 2021
AFROSAI-E in-kind	3	
SAI Kenya in-kind estimates	3	
Totals	221	

The financial resources used for delivery costs within this component in 2021 are as follows (totals in first row):

Component and item	NOK	USD	Comments
Meeting expenses	kr 40 382	$4 846	
Travel expense, non-reportable	kr 3 387	$406	

C7 Project Mgmt & Coordination	**kr 43 769**	**$5 252**

Key project management activities executed in 2021:

- Kick off meetings with all peer teams were held including bi-monthly peer updates.
- Project baseline indicators were set through a SAI PMF assessment with NAC and support from IDI.
- Set up MS Project for the NAC SCP to monitor and track project activities, milestones, resource usage and budgets.
- Continuous communication of events and good developments to all partners
- Monitoring and update of tasks in the project Teams area.
- 1 working visit to Juba in October 2021 to meet with NAC staff and monitor ICT implementation and other project investments.
- Logistical support to procurements and events
- Taking part in PFM coordination meetings regularly
- Giving feedback to WB plans for support to NAC

PICTURE 8 NAC STEERING COMMITTEE ANNUAL MEETING MAY 2021

4.7.2 Project implementation and cross-cutting results

Table 15 presents the status of expected results and indicators for cross-cutting project implementation results.

TABLE 15 PROJECT CROSS-CUTTING RESULTS

Expected Results	No	Indicator Definition	Baseline (year)	Target / Actual	Targets and Actual Results (by calendar year) 2020	2021	2022	2023	2024	Comments
	1		N/A	T	N/A	70 %	75 %	80 %	85 %	

Expected Results	No	Indicator Definition	Baseline (year)	Target / Actual	Targets and Actual Results (by calendar year) 2020	2021	2022	2023	2024	Comments
Agreed upon support is implemented		Percentage of agreed project deliverables in the annual plan completed during the year		A	73 %	48%				
Wide participation of SAI staff	2	a) Annual number of SAI staff taking part in project funded trainings b) Female participation rate	a) 39 b) 12 % (2019)	T	N/A	a) 60 b) 15 %	a) 70 b) 20 %	a) 70 b) 25 %	a) 80 b) 25 %	Assumption: New recruitments in NAC within 2022.
				A	a) 60 b) 20%	a) 89 b) 23%				
Quality and relevant support	3	Average SAI staff satisfaction and perceived project quality, on a 1-5 scale	N/A	T	N/A	3	3,5	4	4	
				A	N/A	4,3[6]				
Active coordination with donors and partners	4	Number of joint NAC-partner meetings covering e.g. policy dialogue and coordination taking place annually	1 (2019)	T	1	2	2	2	2	Meetings requested, but not prioritized by NAC
				A	1	0				
Effective delivery of the project	5	Overall conclusion of the evaluation of the project (Scale: programme objectives fully /	N/A	T	N/A	N/A	Partly	N/A	Mostly	Mid-term review expected early 2022 and evaluation in 2024.
				A	N/A	N/A				

[6] 9 respondents out of 20 asked in January and February 2022. Questions included giving a score from 1-5 on agreement with the following statements:

- The peers and advisors are knowledgeable
- The training and advice is tailored to what can work for our SAI in our situation
- It is easy to interact and consult with the peers and advisors
- The training and advice have increased my skills in important areas
- The workshops are well organized (consider both online and physical events)
- The peers and advisors enable us in the SAI to take lead and own the processes of change
- I have applied the advice and knowledge shared in my daily work
- The project makes good use of online collaboration tools

Expected Results	No	Indicator Definition	Baseline (year)	Target / Actual	Targets and Actual Results (by calendar year) 2020	2021	2022	2023	2024	Comments
		mostly / partly / not met)								

Table 15 shows there are good results in regards to staff participation and staff satisfaction with project deliverables. However, there are weak results in terms of implementation of planned project activities and NAC coordination of partners and conducting joint meetings. The general reason for project activities not implemented as planned are related to the continued challenge of travel and meeting restrictions in 2021. Then there are specific reasons within each component why activities are not executed as planned (see details in chapter 3.1-3.6).

To enhance NAC capacity to receive and coordinate support, as well as enable general strategic management, an arrangement of an AG / Top management Special Assistant was discussed. Such an arrangement has been established in a similar peer support project to SAI Somalia, and seems to have had a great effect on the SAI ability to implement activities and utilize support. However, NAC assessed it would not be feasible in South Sudan with such an arrangement, in particular as the position would involve higher salary than rest of staff.

Finding appropriate and efficient approaches to logistically organizing events, conducting procurements and enabling payments is a critical part for success in the project. This has been possible through online methods to a great extent but requires good communication and collaboration with NAC. However, there is a need to ensure greater NAC involvement in all steps of the procurement to ensure the right criteria are applied and proper assessment of providers are done. In 2022 it will be important to organize a training in procurement requirements in IDI, enabling greater understanding and efficiency of procurements.

To meet NAC's lack of transport facilities, the project explored an option of procuring such services in Juba. However, this was not completed as NAC found it not feasible to use private suppliers for road transport.

NAC has unmet needs of support, especially for infrastructure needs. Both ongoing and planned projects are listed in the table in appendix I. The appendix also shows a list of outstanding needs of support per strategic objective. The WB has proposed new support to NAC as part of a new PFM programme, and there seems a potential to have several outstanding needs of support met. This and the ongoing AfDB support to NAC makes coordination critical to avoid overlaps and delays as there are too many competing priorities. Two meetings for all partners are planned as part of the project, but as Table 15 shows, these were not held in 2021. Joint meetings for all partners under the leadership of NAC was requested by the IDI and other partners in, but not prioritized by NAC. The risk is that new support is not secured for gaps where needed, and not established and implemented effectively. Synergies are also often lost when providers of support are not brought together for collaboration and sharing of information.

5 Status of prerequisites and risk assessment

The project has a high risk-profile due to the unstable situation and complex environment in South Sudan. There prerequisites for succeeding in this project are similar as the presumptions identified for NAC set in its strategic plan:

1. A stable and peaceful South Sudan that enjoys a vibrant and sustainable economy with a governance structure that fosters transparency and accountability.
2. Total political 'will' to implement the policy of zero tolerance to corruption and other malpractice.
3. Continued support and commitment to an independent Auditor General free from political interference.
4. Reasonable level of financial supports from the Government of South Sudan to salaries of NAC staff and operations as audits.
5. Continued financial and program assistance from Development Partners to aid in implementation of the Strategic Plan.
6. NAC continue to participate in international bodies, such as INTOSAI and AFROSAI-E.
7. An effective Public Accounts Committee in the South Sudan Legislature.
8. A culture of trust and co-operation amongst all nation-building institutions.

A fundamental pre-requisite of the project is also security in South Sudan for advisors, and a relatively stable South Sudan which allows collection of audit evidence in key central government Ministries in Juba, states and local governments and presence in the audit office by NAC staff regularly.

5.1 Status end of 2021

The situation in South Sudan continues to be highly challenging. In 2021, the economic situation remained bad due to the consistent low oil prices coupled with low domestic revenue collection and the COVID-19 pandemic. This has led to rising food prices and inflation.

The peace agreement is still regarded as valid although the implementation is slow. Despite constitution of the Parliament in 2021, the Public Accounts Committee (PAC) has not yet been appointed. This means the PAC is not operative and NAC's enhanced independence not ensured (refer to the pre-requisites in chapter 4). The consequence is that there is a risk that the audits may not be deliberated and acted upon, and the NAC's resources will continue to be a challenge. This puts the overall expected results of NAC and the project at risk.

The pre-requisite of reasonable level of funding of NAC operational costs is not met. The actual release to NAC continues to be a small fraction of the budgeted amount, and it means NAC lacks funds for maintenance, vehicles and audit activities. It is still regarded as possible to achieve some of the main results as per the strategic plan and project, but it will require use of project funds for some audit related travels and priority by NAC of limited resources towards audit work.

For risk management, the table below shows the most important risks and related control measures, updated by the end of 2021. The Project management team is responsible to ensure the measures are executed.

Risk factor	Risk sub-factors	Control measures planned	Control measures taken	Risk status end of 2021	Control measures planned
NAC's general capacity very reduced	Lack of salaries hinders job attendance, derail motivation or lead to turnover of NAC staff Lack of operational funds makes audits not possible to execute COVID-19 restrictions and measures	Support to NAC and presenting its funding needs to government in the annual budget process Mobilize additional donor funds for audit operations and critical investments Support NAC in developing projects and coordination of partners Adjust support enabling NAC to cope with COVID-19, such as prioritize support to use ICT-tools for online communication	Adjusted support taking into account COVID-19 Dialogue with DPs on new support to NAC, including for PFM reform	High	As originally planned
Delays in implementation of planned activities	Audit data not available as expected Staff not available as assumed Ambitions of activities not adapted to the competency levels of staff involved Lack of funds or cars for fieldwork NAC ability to follow-up and implement project activities Electricity break-down and unstable internet	Strong project management routines, including regular meetings Joint process for setting and agreeing on project activities and ambition levels Flexibility and annual adjustment of plans Regular communication on phone and e-mail	All planned measures carried out to some extent.	High	As originally planned
COVID-19 limiting travels, workshops and meetings	Limited ability to travel for both NAC and advisors, due to health risk and restrictions Lockdown of NAC office, reducing ability to operate	Expedite support to ICT-systems and electronic communication Organize hybrid workshops, where peers take part online and NAC champions lead in Juba	All planned measures carried out. Round 1 of ICT-procurement completed. Round 2 to commence in 2022.	High (changed)	As originally planned

Risk factor	Risk sub-factors	Control measures planned	Control measures taken	Risk status end of 2021	Control measures planned
Relevance and quality of advice	The complex South Sudan situation Communication challenges between advisors and NAC staff	Emphasizing personal qualifications of resource persons Training resource persons in sensitivity as well as the country specific PFM-system, such as through project kick-off seminar Seek to adapt the guidance material to the context Annual survey to NAC staff and regular dialogue with NAC on how to ensure relevance and quality of advices	Emphasized personal qualifications of resource persons. Other measures not yet taken.	Medium	As originally planned. Encourage resource persons and peers to do some personal research on South Sudan as a country especially the political, economic and social conditions.
Activities not coordinated both within the project and with other supporters of NAC	Several providers of peers involved Lack of information sharing systems in the SAI Lack of information sharing between DPs	Active use of mechanisms for internal coordination: Joint steering committee, annual meeting, regular phone meetings Invite other providers to NAC for the annual meeting	Measures taken	Medium	As originally planned.
No impact	Audit results not followed-up by Parliament or the Executive Strengthening of the SAI meet significant resistance among influential elites Independence of the SAI compromised	Sensitization of key stakeholders as a part of the project Prioritize support to enabling audits to be completed and published	Sensitization ensured in design, but not yet carried out by NAC.	High	As originally planned.
Little sustainability of the support	Renewed war Unexpected change of AG or managers of the SAI	Sustainability risks related to the overall national situation in South Sudan cannot be addressed, but sustainability is enhanced by: Involvement of a great number of NAC staff Holistic approach in terms of both support to auditing, management	All measures taken, such as involving a great number of staff and holistic design of project.	Medium	As originally planned

Risk factor	Risk sub-factors	Control measures planned	Control measures taken	Risk status end of 2021	Control measures planned
		quality control, reporting and dissemination – interlinked processes and systems			
Credibility of the SAI undermined	Political conflict in South Sudan where the SAI is discredited as linked to the current government Staff of the SAI involved in corruption	Assessment of the risk in the annual meeting Support to active use of the code of ethics as a part of the audit process Creating awareness of the risk among the resource persons	Measures not taken	Medium	As originally planned
Security for resource persons	Insecurity in Juba especially, but also some risk at other venues	Regular assessment of which location is safe for meetings – plan for out-of-country if COVID-19 prevails or security in South Sudan worsen Creating awareness of the risk among the resource persons Use of the IDI and AFROSAI-E routines for crisis management	Measures taken, and assessment in relation to COVID-19 done	Medium	As originally planned.

6 Cross-cutting issues: Gender equality, diversity, inclusion, conflict sensitivity, environment and climate change

6.1 Gender, Diversity, Inclusion

A Gender, Diversity, Inclusion assessment was carried out in 2020 with the involvement of a team in NAC and facilitation by an international and South Sudanese consultant as well as peers from OAGK. The work was stimulating and created a lot of engagement. The progress of recommendations by the GDI analysis are shown in Table 16.

TABLE 16 ASSESSMENT OF IMPLEMENTATION OF GDI ANALYSIS RECOMMENDATIONS

Focus area and recommendations	GDI implementation status as per end of 2021
Strategic outputs and Audit capacities • Training auditors on conducting GDI related audits • More equal representation of females in audit teams/workshops • Support for females to be appointed as team leaders	More females have taken part in general audit trainings and are part of the audit teams. However, more females need to be appointed as team leaders in 2022.
FA.3 Internal Governance and ICT • Sensitization workshops for staff and leadership on relevance of GDI • Collect GDI disaggregated data annually • Develop GDI policy • Conduct mid term GDI assessment • Allocate budget to address GDI issues • Integrate GDI in NAC code of ethics • Use existing gender focal points	Staff sensitization on GDI not yet conducted. GDI data to be collected through NAC OP and MIS that has been developed in 2022. GDI included in work to update NAC HR-policy (FA.4)
FA.4 Human Resources • Recruitment of more diverse staff • Female staff participation in trainings • Quotas for women in promotion • Focal point position established	Female staff participated in trainings such as PESA P. GDI focal point not yet appointed. Quotas for women in managerial positions not yet set.
FA.5 Communication and Stakeholder engagement • Identify opportunities to showcase NAC's work on gender • Identify partners in Government and Civil society to support NAC on GDI	Synergies and identification of partners to showcase NAC's work on GDI not yet started.

A GDI indicator was developed in 2021, and a baseline assessment undertaken. The scoring of the baseline assessment is shown in Table 17. The low score reflects gaps in terms of policies and actions in relation to gender equality and diversity in NAC. A new assessment of performance is planned end of 2022.

TABLE 17 GENDER DIVERSITY INCLUSION INDICATOR FOR SAIS - BASELINE SCORES

No	Indicator Definition (SAI PMF)	Baseline (year)	Target / Actual	Targets and Actual Results (by calendar year) 2020	2021	2022	2023	2024	Comments
17	**SAI-GDI Indicator**	0 (2020)	T	N/A	N/A	Scoring 1 level higher than baseline		Scoring 1 level higher than baseline maintained	Assessment to be done in 2022.
			A	0	N/A				

Table 18 shows the ratio of male to female participation in NAC events. On average the female participation rate is 23 %. This is lower than the total NAC female rate of about 33 %.

TABLE 18 PARTICIPANTS IN EVENTS PER GENDER (2021)

	Average	CA General training 1	IMF RCF audit planning	IMF RCF audit reporting	Petroleum audit planning	HR planning workshop 1	HR workshop 2	365 general training	PESA-P	PA planning
Males	17	65	23	23	5	6	6	17	7	5
Females	5	24	5	5	2	2	2	3	2	2
Total	22	89	28	28	7	8	8	20	9	7
Female %	23%	27%	18%	18%	29%	25%	25%	15%	22%	29%

6.2 Environment and climate change

By shifting much support in 2021 to internet and distance-based communication, there has been reduced travel and thus CO2-emissions. This type of support needs to be continued with new ICT-tools and better internet for NAC, in addition to travels, which will also be necessary when this is possible. It is assumed that the experiences gained in 2021 will be very valuable for continuing working online for the years to come. A model of hybrid workshops and meetings, where some are meeting physically and others online, seem to have a great potential for both costs and climate emissions savings.

6.3 Conflict sensitivity

There was a plan to assess conflict sensitivity for the project work in 2021 through a training for peers and interested NAC staff by the Centre for Conflict sensitivity in Juba. This was however not undertaken and is planned for 2022.

The underlying political situation still requires a high degree of conflict sensitivity in South Sudan. The scheduled elections call for even greater sensitivity in 2022 and 2023.

7 Financial report

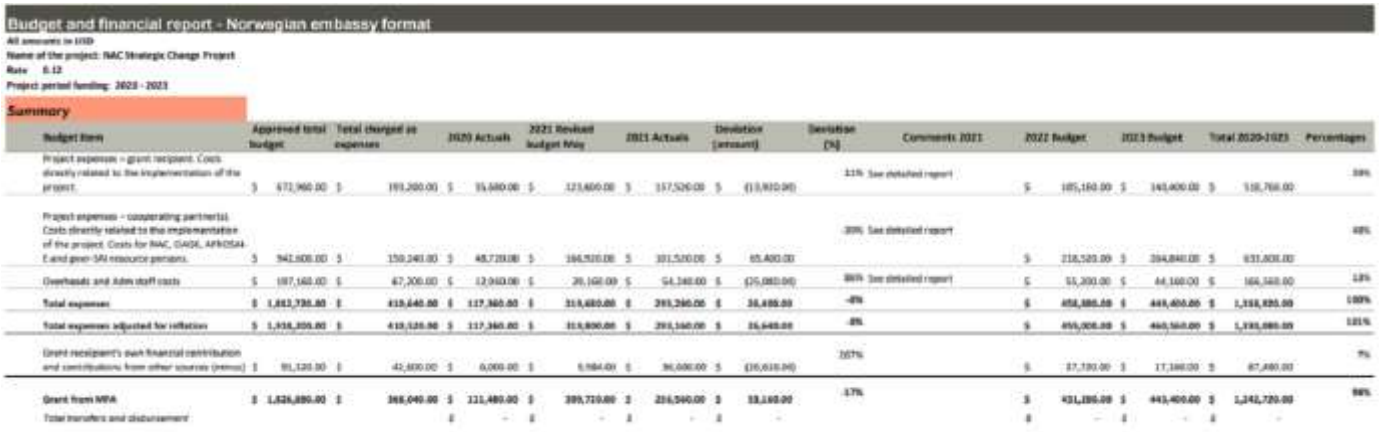
Appendix II shows the financial report with detailed costs per partner and cost type, as well as revenues. The total costs in 2021 was 2 443 000 NOK. The amount was 8% less compared to the revised budget set in May 2021.

For NAC, there was underspending in flight costs due to COVID restrictions, the professional development programme which was not initiated, and the second round of ICT tools roll out which was not initiated in 2021 as planned.

For OAGK and peers, there was under expenditure on travel and conference costs in Juba because there was no travel during the period due to COVID restrictions.

In addition to the project financial costs, a significant contribution to the project has been in-kind, provided by resource persons from SAI Kenya and SAI Norway. While the direct costs of flights, accommodation and per diem will be covered by the project, the salary costs for these resource persons are covered by their own budgets. The estimated value of the in-kind contribution was 296 684 NOK reflecting 68 persondays of contribution.

Below is a summary of budget and actual costs in USD.



Budget and financial report - Norwegian embassy format

All amounts in USD

Name of the project: NAC Strategic Change Project

Rate 8.12

Project period funding: 2020 - 2023

Summary

Budget item	Approved total budget	Total charged as expenses	2020 Actuals	2021 Revised budget May	2021 Actuals	Deviation (amount)	Deviation (%)	Comments 2021	2022 Budget	2023 Budget	Total 2020-2023	Percentages
Project expenses - grant recipient. Costs directly related to the implementation of the project	$ 672,960.00	$ 193,200.00	$ 55,680.00	$ 123,600.00	$ 117,520.00	$ (13,920.00)	11%	See detailed report	$ 185,160.00	$ 143,400.00	$ 518,760.00	39%
Project expenses - cooperating partner(s). Costs directly related to the implementation of the project. Costs for NAC, OAGK, AFROSAI-E and peer SAI resource persons.	$ 942,600.00	$ 150,240.00	$ 48,720.00	$ 164,520.00	$ 101,520.00	$ 63,000.00	38%	See detailed report	$ 218,520.00	$ 204,840.00	$ 633,600.00	48%
Overheads and Adm staff costs	$ 187,160.00	$ 67,200.00	$ 12,960.00	$ 26,160.00	$ 54,240.00	$ (25,080.00)	86%	See detailed report	$ 55,200.00	$ 44,160.00	$ 166,560.00	13%
Total expenses	**$ 1,802,720.00**	**$ 410,640.00**	**$ 117,360.00**	**$ 314,280.00**	**$ 293,280.00**	**$ 26,400.00**	**-6%**		**$ 458,880.00**	**$ 449,400.00**	**$ 1,318,920.00**	**100%**
Total expenses adjusted for inflation	**$ 1,938,200.00**	**$ 410,520.00**	**$ 117,360.00**	**$ 314,800.00**	**$ 293,160.00**	**$ 26,640.00**	**-8%**		**$ 466,008.00**	**$ 460,560.00**	**$ 1,330,080.00**	**101%**
Grant recipient's own financial contribution and contributions from other sources (minus)	$ 95,120.00	$ 42,600.00	$ 6,000.00	$ 9,984.00	$ 96,000.00	$ (86,016.00)	107%		$ 37,720.00	$ 17,160.00	$ 87,480.00	7%
Grant from NFA	**$ 1,826,880.00**	**$ 368,040.00**	**$ 111,480.00**	**$ 309,720.00**	**$ 216,960.00**	**$ 53,160.00**	**17%**		**$ 431,280.00**	**$ 443,400.00**	**$ 1,242,720.00**	**98%**
Total transfers and disbursement			$ -	$ -	$ -	$ -			$ -	$ -	$ -	

Appendix I: Support projects and outstanding needs for support

NAC has identified several projects that seem necessary for the successful implementation of the Strategic plan for 2019-2024. Both ongoing and planned projects are listed below. The World Bank has also launched a PFM project in South Sudan through which NAC is a beneficiary and will receive support in audits, ICT, Stakeholder engagement etc.

Project title	Scope and expected results	Period	Budget	Financial donor	Implementing Partners
NAC Peer-support project	• Regularity audit systems, process and reports • Performance audit systems, processes and reports • Management systems • Stakeholder engagement • Regional training	2017-2020	1,3 mill NOK per year	RNE and IDI	IDI, AFROSAI-E, SAI Kenya, SAI Norway
Non-oil revenue mobilization and accountability (NORMA)	• Regional events and training • Local trainings	2018-2021		ADB	UNDP
NAC Strategic change project	• Technical guidance for all focus areas and selected strategic outputs where peer support is preferable • Strategic change management • Coordination of support projects • Audit capacity and related strategic outputs • Independence and legal framework	2020-2024	15 mill NOK for 2020-23	Norwegian embassy Open for others to pool in; some potential ADB, WB, JAICA, DFID, EU	IDI, AFROSAI-E, SAI Kenya, SAI Norway
NAC Audit results project	• Performance for results approach • Operational costs of increased audit coverage and quality • Audit of donor-funded projects • Quality assurance	2019-2024		WB? AdB?	Peers? WB? Private firm or consultants?
NAC Investments project	• NAC headquarter building and fittings • Electricity supply • Vehicles • Larger procurements, incl ICT-investments	2019-2024		Mainly government funds DP partial funding: Asian or Arab DPs?	Peers? Private firm or consultants?

Project title	Scope and expected results	Period	Budget	Financial donor	Implementing Partners
NAC Staff Welfare project	• Start funding for Staff Saving Cooperative Credit Society establishment • Medical insurance • Staff remuneration package	2019-2024		Mainly government funds DP partial funding	

7.1 NAC Strategic outputs: Execution of prioritized audits and reporting

NAC Strategic outputs and strategic objectives	Planned external support mechanisms	NAC SCP Deliverables planned	Ongoing support by other partners	Are external support established meeting NAC needs?	Outstanding needs for external support
1. Annual Financial and Compliance Audit report issued for Central Government including recommendations for compliance with key rules and regulations	Financial support for audit activities, including travel costs, communication costs, stationary and per diem as a salary top-up. Financial support for printing, dissemination and sensitization of stakeholders about audit findings. On-the-job training for selected audits, in particular technically challenging topics.	Planning, data collection and reporting on-the-job advice and review workshops, jointly for all NAC teams or assignments if possible. Extra Juba visits with on-the-job for challenging audits. Guidance on how to audit when there are no financial statement. Guidance to how NAC can advice government on how to produce financial statements.		Partly	Technical support on-site in Juba to work on a daily basis with the audit teams throughout the audit cycle for audit to enhance quality and progress, and possibly number of entities audited. Critical that additional support is done integrated or in close collaboration with ongoing technical support by peers. Financial support for audit operational costs. Financial support for outsourced audits, to be managed by NAC in coordination with other peer technical support and included in the overall annual audit plan.

NAC Strategic outputs and strategic objectives	Planned external support mechanisms	NAC SCP Deliverables planned	Ongoing support by other partners	Are external support established meeting NAC needs?	Outstanding needs for external support
2. Audit reports of the Central Bank and government owned companies issued annually	Financial support for audit activities, including travel costs, communication costs, stationary and per diem as a salary top-up. Financial support for printing, dissemination and sensitization of stakeholders about audit findings. On-the-job training for selected audits, in particular technically challenging topics.	Dedicated peer team providing guidance and training in 2 workshops during the audit cycle per year - planning, data collection and reporting - and regular online guidance. Printing of report.		Partly	Technical support on-site in Juba to work on a daily basis with the audit teams throughout the audit cycle for audit to enhance quality and progress, and possibly number of entities audited. Critical that additional support is done integrated or in close collaboration with ongoing technical support by peers. Financial support for audit operational costs. Financial support for outsourced audits, to be managed by NAC in coordination with other peer technical support and included in the overall annual audit plan.
3. Audit report covering the States and Local Government including recommendations for issuing of financial statements and compliance with key rules and regulations	Financial support for audit activities, including travel costs, communication costs, stationary and per diem as a salary top-up. Financial support for printing, dissemination and sensitization of stakeholders about audit findings.	Planning, data collection and reporting on-the-job advice and review workshops, jointly for all NAC teams or assignments if possible. Extra Juba visits with on-the-job for challenging audits. Guidance on how to audit when there are no financial statement. Guidance to how NAC can advice government on how		Partly	Technical support on-site in Juba to work on a daily basis with the audit teams throughout the audit cycle for audit to enhance quality and progress, and possibly number of entities audited. Critical that additional support is done integrated or in close collaboration with ongoing technical support by peers. Financial support for audit operational costs. Financial support for outsourced audits, to be managed by NAC in coordination

NAC Strategic outputs and strategic objectives	Planned external support mechanisms	NAC SCP Deliverables planned	Ongoing support by other partners	Are external support established meeting NAC needs?	Outstanding needs for external support
	On-the-job training for selected audits, in particular technically challenging topics.	to produce financial statements.			with other peer technical support and included in the overall annual audit plan.
4. Performance audit reports issued for the main sectors	Financial support for audit activities, including travel costs, communication costs, stationary and per diem as a salary top-up. Financial support for printing, dissemination and sensitization of stakeholders about audit findings. On-the-job training for selected audits, in particular technically challenging topics.	3 workshops during the audit cycle per audit - planning, data collection and reporting - and regular online guidance. Printing of report.		Fully	
5. Special audit reports of donor funded projects	Financial support for audit activities, including travel costs, communication costs, stationary and per diem as a salary top-up. Financial support for printing, dissemination and	No specific support planned except ensuring these audits are included in the NAC Annual overall audit plan, to ensure human resources are allocated optimal and coordinated. Peer-support possible for		No	Financial support for audits, either as outsourced or by NAC staff, in line with NAC overall annual audit plan. An approach could be to include it in the SO.1 audit process (engagement and reporting). Key to enable NAC to use require any contractor to also operate using NAC's audit standards.

NAC Strategic outputs and strategic objectives	Planned external support mechanisms	NAC SCP Deliverables planned	Ongoing support by other partners	Are external support established meeting NAC needs?	Outstanding needs for external support
	sensitization of stakeholders about audit findings. On-the-job training for selected audits, in particular technically challenging topics.	quality assurance of these audits as well as technical support to implementation.			
6. Investigative audit reports in selected areas	Financial support for audit activities, including travel costs, communication costs, stationary and per diem as a salary top-up. Financial support for printing, dissemination and sensitization of stakeholders about audit findings. On-the-job training for selected audits, in particular, technically challenging topics.	No specific support planned except ensuring these audits are included in the NAC Annual overall audit plan, to ensure human resources are allocated optimal and coordinated. Peer-support possible for execution of such audits as well as developing organizational capacities in the area (manuals, certification programmes, trainings, etc.		No	Support needs depend on NAC's priorities for such audits. Ideally several forensic audits could be initiated, for instance of larger procurements.
7. Annual NAC Activity (Performance) report	Financial support for printing, dissemination and sensitization of stakeholders about audit	Advice for contents, design, printing and dissemination annually. Done in one dedicated workshop, ideally		Fully	

NAC Strategic outputs and strategic objectives	Planned external support mechanisms	NAC SCP Deliverables planned	Ongoing support by other partners	Are external support established meeting NAC needs?	Outstanding needs for external support
	findings. Technical advice for the contents and structure.	combined with other planning, monitoring and evaluation support.			
8. Annual seminar for the PAC presenting the main audit findings and status of previous year's recommendations	Financial support for organizing the event and printing of some material. Technical advice for the messaging and presentations to the PAC. Financial support for inviting an external resource person as presenter for the seminar.	Advice for programme and presentations, and financial support for seminar at a yearly basis.		Fully	Would be good to partner or coordinate with partner supporting Parliament and PAC in particular for this activity as well as other similar ones. .

7.2 Focus area 1: Strengthen NAC Independence

NAC Strategic outputs and strategic objectives	Planned external support mechanisms	NAC SCP Deliverables planned	Ongoing support by other partners	Are external support established meeting NAC needs?	Outstanding needs for external support
1.1 A reviewed Audit Act submitted to the Presidency, Parliament & Constitutional Review Commission and enacted.	Technical advice, especially related to the ISSAI and regional experiences of SAI legislation.	Advice on how to revise the Constitution and audit act in line with ISSAI 1 and 10 in the South Sudan context, through online contact and in one dedicated workshop.	UNMISS technical advice and stakeholder workshop event	Partly	No need for more direct support to NAC, but need for more support to enable MoJ and Parliament to handle the bill. Always a big risk that parts of the bill is changed and amended if not proper

NAC Strategic outputs and strategic objectives	Planned external support mechanisms	NAC SCP Deliverables planned	Ongoing support by other partners	Are external support established meeting NAC needs?	Outstanding needs for external support
					technical support for the whole process.
1.2 Support for NAC financial and Administrative Independence among key stakeholders achieved.	Fianancial support for organizing stakeholder engagement events.	Advice on advocacy plan and consultations with key stakeholders, through online contact and in workshops and seminars with selected stakeholders.	UNMISS technical advice and stakeholder workshop event	Partly	General coordinated work among partners to ensure support for new audit bill and support by stakeholders. Indirect support by engaging various stakeholders in appropriate forums important.
1.3 Rules & Regulation for the NAC Act established	Technical advice and support for communication and learning of experiences of regional SAIs. Financial support for printing and sensitization.	Advice on how to revise rules and regulations, through online contact and in dedicated workshops.		Partly	Need for more technical support in addition to peer resources mobilized to develop routines and regulations in close collaboration with NAC and other national stakeholders.
1.4 External audit of NAC operative	Financial support for the audit engagement. Collect regional templates for the process.	Advice on financial statements and audit engagement. Financial support for audit fee.		Fully	
1.5 Sufficient NAC annual budgets to enable implementation of the SP sourced.	Technical support for operational planning process, including resource mobilization strategy. Financial support for the fees. Advocacy support. Financial and technical	Advice on the resource mobilization strategy and consultations with key stakeholders, through online contact and in workshops and seminars with selected stakeholders.		Partly	Potentially a need to support NAC and peers in the resource mobilization strategy and link it to general PFM work and R-ARCSS implementation. Consider utilizing technical support providers to other PFM institutions for this?

NAC Strategic outputs and strategic objectives	Planned external support mechanisms	NAC SCP Deliverables planned	Ongoing support by other partners	Are external support established meeting NAC needs?	Outstanding needs for external support
	support for regular consultations with donors.				

7.3 Focus area 2: Enhance the Quality and impact of Audit Services

NAC Strategic outputs and strategic objectives	Planned external support mechanisms	NAC SCP Deliverables planned	Ongoing support by other partners	Are external support established meeting NAC needs?	Outstanding needs for external support
2.1 Annual Overall Audit Plan (AAP) developed and are communicated with the auditees.	Technical advice and training. Seek a training programme considering replicate trainings in SAI Kenya, using regional resource persons, take into account when staff are in Juba, trainings when needed. Financial support for events and printing. Facilitate e-learning and learning through peer consultations. Relies on ICT and internet.	Annual advice for planning structure, process and contents. Workshop for managers and auditors annually.		Partly	Need to ensure all audit support to NAC is captured in the audit plan. Not a need for direct support to develop the plan, but a need to ensure the plan is used and effered to.
2.2 NAC annual overall audit plans (AAP) are implemented	Technical advice and training. Seek a training programme considering replicate trainings in SAI Kenya, using regional resource persons, take into account when staff are in	Advice for quarterly status report of audits and way forward		Partly	Need to ensure all audit support to NAC is captured in the audit plan. Not a need for direct support to monitor the plan, but a need to ensure the plan is used and referred to.

NAC Strategic outputs and strategic objectives	Planned external support mechanisms	NAC SCP Deliverables planned	Ongoing support by other partners	Are external support established meeting NAC needs?	Outstanding needs for external support
	Juba, trainings when needed. Financial support for events and printing. Facilitate e-learning and learning through peer consultations. Relies on ICT and internet.				
2.3 AFROSAI-E Financial and Compliance Audit Manuals and A-SEAT tool customized and implemented, including quality control practices	Technical advice and training. Seek a training programme considering replicate trainings in SAI Kenya, using regional resource persons, take into account when staff are in Juba, trainings when needed. Financial support for events and printing. Facilitate e-learning and learning through peer consultations. Relies on ICT and internet.	Intensive training in FAM and CAM for all auditors. One physical workshop in February, and one hybrid in November.		Partly	No need for more direct support to NAC on this, but need to ensure all audit related support use these audit manuals, working papers and audit tools.
2.4 AFROSAI-E Performance Audit Manual (PAM) and A-SEAT tool customized and implemented, including quality control practices	Technical advice and training. Seek a training programme considering replicate trainings in SAI Kenya, using regional resource persons, take into account when staff are in Juba, trainings when needed.	Advice to adoption of the PAM procedures regularly online, and 1 workshop to assess how it works and adjust. AFROSAI-E e-learning on Performance Audit methodology offered for new PA staff.		Partly	No need for more direct support to NAC on this, but need to ensure all audit related support use these audit manuals, working papers and audit tools.

NAC Strategic outputs and strategic objectives	Planned external support mechanisms	NAC SCP Deliverables planned	Ongoing support by other partners	Are external support established meeting NAC needs?	Outstanding needs for external support
	Financial support for events and printing. Facilitate e-learning and learning through peer consultations. Relies on ICT and internet.				
2.5 Available guidelines for audit of selected areas adopted and in use, including forensic audits, audit of environmental risks, procurements, IFMIS, petroleum, corporate governance.	Technical advice and training. Seek a training programme considering replicate trainings in SAI Kenya, using regional resource persons, take into account when staff are in Juba, trainings when needed. Financial support for events and printing. Facilitate e-learning and learning through peer consultations. Relies on ICT and internet.	1 workshop with a customized programme, in combination with regular online advice.		Partly	No need for more direct support to NAC on this, but need to ensure all audit related support use or consider NAC's own guidelines for specific areas.
2.6 NAC participation in the most relevant regional trainings.	Financial support	Financial and logistical support to participation in trainings organized by AFROSAI-E and others. Advice on how the training can be integrated with ongoing activities and discussion on who is relevant for the training.		Fully	NAC SCP may reduce its funding for this purpose if other partners want to support (as AfDB did in 2019-2020).

NAC Strategic outputs and strategic objectives	Planned external support mechanisms	NAC SCP Deliverables planned	Ongoing support by other partners	Are external support established meeting NAC needs?	Outstanding needs for external support
2.7 NAC holds its own Internal Technical update and shares experiences systematically.	Financial support for the events.	Advice for programme and contents. Financial support for event.		Partly	No need for more direct support to NAC, but could be good to use these NAC forums to integrate planned trainings or sessions on other PFM topics relevant for NAC staff. For instance general IFMIS update.
2.8 Develop NAC database of past and on-going audits.	Technical advice and training, linked to audit processes and ICT-systems introduced.	Advice for making an overview of all past audits and a plan for how to make those easily available in new audits. To be clarified in relation to filing and use of electronic systems in general.		Fully	
2.9 Enhancing the Quality Control Unit by coaching the staff & External Quality Assurance peer-review annually.	Technical advice and financial support for regional events. Fianancial support for a regional peer-review as annual QA.	Annual quality control seminar for managers in NAC, with a customized programme linked to ongoing audits and emerging challenges as well as a training plan. Quality assurance facilitated either by the standard AFROSAI-E QA-review bi-annually, or through a regional mechanism intended as a collaboration		Partly	No need for more direct technical support to NAC on this, but key to ensure all audit support is linked to the NAC QC and QA system (for instance that ToR for consultants or firms include requirement of QC and QA in line with NAC processes)

NAC Strategic outputs and strategic objectives	Planned external support mechanisms	NAC SCP Deliverables planned	Ongoing support by other partners	Are external support established meeting NAC needs?	Outstanding needs for external support
		between SAI Kenya, Rwanda, Uganda.			

7.4 Focus area 3: Strengthening Governance System and Structure

NAC Strategic outputs and strategic objectives	Planned external support mechanisms	NAC SCP Deliverables planned	Ongoing support by other partners	Are external support established meeting NAC needs?	Outstanding needs for external support
3.1 Annual operational planning (AOP), monitoring and reporting system implemented	Regular advice on the structure and contents of the OP. Training linked to SO 3.2	Advice regularly for planning, monitoring and reporting, both online and through regular country visits. Advice and contribution for an annual planning and budgeting seminar for all managers		Partly	No need for more direct technical support to NAC on this, but key to ensure all support to NAC is captured in the OP. A joint annual meeting for all partners could be there to ensure it, as well as a requirement of all partners.
3.2 Leadership and Management's skills strengthened	a) Advice on the process, structure and content of the assessment through Linked to FA 4.2 b) Design and delivery of management development programme, including trainings, mentoring, coaching, etc.. Change management as a key component. Possible partners and	a) Advice for training needs assessment and plan - done as part of FA.4 support. b) Advice for annual management development programme. Delivery of components for a customized programme, most likely in partnership with SAIs in the region. Two leadership seminars per year as a minimum.		Fully	

NAC Strategic outputs and strategic objectives	Planned external support mechanisms	NAC SCP Deliverables planned	Ongoing support by other partners	Are external support established meeting NAC needs?	Outstanding needs for external support
	mechanisms: AFROSAI-E modules, GATC training centre in Juba				
3.3 Operative Internal Audit unit in NAC	No external support required	No particular		No need	No request for support as per NAC's plan set in 2019.
3.4 ICT-strategy reviewed and implemented	Advice for the contents. Linked to 2.3 and 2.4, 5.3, 3.10 especially.	Advice for ICT-strategy and plans, such as for selecting robust systems in line with ICT capacity and needs. Procurement of consultant if needed to consider local needs and compare with other governement entitites.		Partly	Additional financial support for ICT-tools could be useful, especially for roll-out to all staff. Technical support to daily ICT-management and developing capacity for a new ICT-directorate is also needed.
3.5 ICT-unit established	Plan A: Financial support for recruitment and salary top-up of ICT-manager, on condition of required work period. Training and mentoring. Ensure a NAC employed is trained in parallell. Plan B: Recruit a person on government salary and offer a good training package, including mentoring.	0		Partly	Technical support to daily ICT-management and developing capacity for a new ICT-directorate supplementing peer-support could be useful.
3.6 All staff have sufficient ICT-hardware and software to do their job efficiently	Financial support	Advice for procurement and updating of key office-wide ICT-equipment. Financial		Partly	Additional financial support for ICT-tools could be useful,

NAC Strategic outputs and strategic objectives	Planned external support mechanisms	NAC SCP Deliverables planned	Ongoing support by other partners	Are external support established meeting NAC needs?	Outstanding needs for external support
		support for actual procurement of 1st priority basic ICT-equipment such as video-conference, cloud system, etc.			especially for roll-out to all staff.
3.7 ICT archive policy developed and implemented	Technical support	Advice for the policy and developing a training for all staff in archiving.			
3.8 Internet in place in NAC for all staff	Financial support	Advice for procurement. Financial support for procurement if not covered by government operational funds.		Partly	Additional financial support for internet needed to roll-out to all staff, including for field work.
3.9 Organizational Structure reviewed, approved and implemented	Technical support	Advice for planning, initation and sequencing of the implementation of new organizational structure.		Fully	
3.10 Assets and Financial management system improved	Technical support	Advice for a workable financial and asset management system		Partly	Technical and financial support to work on-site in Juba for a longer period to enable system to be well developed and implemented. Link this to similar support to other PFM units or MDAs?
3.11 Transport services sufficient for audit operations.	Financial support	Advice for procurements and system		No	Acute need to ensure mobility of auditors, both within Juba as well as to states and districts. Link this

NAC Strategic outputs and strategic objectives	Planned external support mechanisms	NAC SCP Deliverables planned	Ongoing support by other partners	Are external support established meeting NAC needs?	Outstanding needs for external support
					to a result based support program?
3.12 NAC premises completed and maintained	Financial support	Advice for project management and sourcing of funds, if requested.		No	Financial support to finalize new HQ, including solar panel or similar enabling robust electricity supply.

7.5 Focus area 4: Human Resources Development and Staff Welfare

NAC Strategic outputs and strategic objectives	Planned external support mechanisms	NAC SCP Deliverables planned	Ongoing support by other partners	Are external support established meeting NAC needs?	Outstanding needs for external support
4.1 Human Resource Policy and Strategy Reviewed and Implemented	Financial support and Technical Advice	Advice for revision of HR-strategy and policy, and for developing approaches to implement it, including related to gender and diversity.		Fully	
4.2 Annual Training plan for audit and non-audit staff in place and implemented	Technical advice, training and Financial support for events	Advice for training needs assessment and planning of trainings, utilizing AFROSAI-E resources in particular.		Fully	No need for more direct technical support, but key to align with this plan if new trainings or so are to be offered by other partners.
4.3 Performance appraisal system developed and implemented.	Technical advice and Financial support for events	Advice and training for performance appraisal system, utilizing AFROSAI resources as well as national standards.		Partly	May be a need for management coaching on-site for how to do this.

NAC Strategic outputs and strategic objectives	Planned external support mechanisms	NAC SCP Deliverables planned	Ongoing support by other partners	Are external support established meeting NAC needs?	Outstanding needs for external support
4.4 Establish senior management retention and succession plans.	Technical advice and Financial support for events	Advice for the retention policy and plan, as well as succession. Financial support for event.		No	May be a need for technical support on how to do this in a South Sudan context.
4.5 Staff remuneration at a comparable level with SAIs in the region	Technical advice and Financial support for events	Advice for comparison and preparing government request for enhanced remuneration. Linked to implementation of audit act.		Partly	Technical advice taking into account South Sudan context and ways of establishing this. Link to support to NAC resourcing strategy.
4.6 Staff Saving Cooperative Credit Society (SACCO) established.	Technical advice and Financial support for events	No particular		No	Technical advice taking into account South Sudan context and ways of establishing this.
4.7 A Professional Development programme established	Technical advice and Financial support for events, consider AFROSAI-E or IDI Professional program Links to SO 4.2	Advice for a professional development programme, liaise with regional initiatives and national opportunities.		Partly	Additional financial support for professional development courses and certification as per the plan.

7.6 Focus Area 5: Strengthen Advocacy and Stakeholders Engagement

NAC Strategic outputs and strategic objectives	Planned external support mechanisms	NAC SCP Deliverables planned	Ongoing support by other partners	Are external support established meeting NAC needs?	Outstanding needs for external support
5.1 Stakeholder engagement strategy established and in use	Financial support for the event	Advice for revision of strategy and adjustment of plans. Ensure monitoring and follow-up of strategy is captured and addressed		Fully	

NAC Strategic outputs and strategic objectives	Planned external support mechanisms	NAC SCP Deliverables planned	Ongoing support by other partners	Are external support established meeting NAC needs?	Outstanding needs for external support
		well in NAC's general system for operational management.			
5.2 Public Relation (PR) and communication function in place	Technical advice and Financial support for events	Advice for programme and content of the workshop.		Fully	
5.3 NAC Website renewed and regularly updated	Technical advice and Financial support for events	Advice for contents and financial support New website and shift to a more user-friendly programme for managing website.		Fully	
5.4 National Professional Accountancy Organization (PAO) established	Technical advice and Financial support for events	Advise for how to promote this and share regional examples		No	Technical advice and financial support for events
5.5 PAC is assisted by NAC to be able to monitor implementation of audit findings and recommendations.	Technical advice and Financial support for events	Advice for annual PAC training. Financial support for event. May be combined with SO.8.		Partly	No need for direct technical support to NAC, but a need for a partnership with partner supporting PAC or Parliament.
5.6 Regular dialogue with the Anti-Corruption Commission and the Prosecutor General established	Technical advice.	Advice for annual experience sharing and update. Financial support for event.		Partly	

Appendix II: Financial report

See separate file.