



INTOSAI Development Initiative

Term-end Evaluation of Support to SAI, South Sudan: NAC Strategic Change Project 2020- 2024

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Executive summary

On behalf of INTOSAI Development Initiative (IDI), Oslo Economics has conducted a term-end evaluation of the Strategic Change Project (SCP) 2020–2024. The SCP is a partnership between IDI, OAG Kenya and AFROSAI-E aiming to help the National Audit Chamber of South Sudan (NAC) successfully implement its strategic plan.

We find that the SCP has significantly contributed to capacity-building, increased audit outputs and progress across multiple focus areas in NAC South Sudan. Importantly, the SCP has helped NAC keep up with activities in a period of lacking financial and administrative autonomy, as well as absent salaries and funding. We conclude that the SCP has been both relevant, effective and efficient, since the support, with its flexible design and relatively low cost, has enabled the continuity of an institution that will be particularly important in a scenario where political conditions improve.

Background

The overall goal of the Strategic Change Project 2020-2024 (SCP) is to help NAC South Sudan implement its strategic plan. The aim of the strategic plan is to contribute to better public financial management through relevant and high-quality audits.

On behalf of IDI, Oslo Economics has conducted a term-end evaluation of the SCP. Oslo Economics also conducted a mid-term review of the project, with a report finalised in June 2022. This evaluation draws on the findings and recommendations from the mid-term review. In addition, we have assessed the development of the NAC and the SCP since 2022.

For the term-end evaluation, we have conducted 13 interviews with representatives from IDI, NAC South Sudan, the Norwegian Embassy in Juba, OAG Kenya, and AFROSAI-E. Additionally, we have performed in-depth studies of available documentation related to the project.

The main objectives of this term-end evaluation have been:

1. To examine whether the project's objective is achieved, and whether the project design was appropriate to achieve intended results.
2. To examine whether the project level outputs and outcomes are on track for achieving the intended project impact.
3. To examine whether the environment/setting in which the project is implemented was viable to achieve envisioned results.

Summary of evaluation findings and results

Consistent with the evaluation approach specified in the Terms of Reference from IDI, we address a series of evaluation questions related to the following criteria:

- Relevance
- Effectiveness
- Efficiency
- Sustainability
- Partnerships

In our assessment, we use a three-level scale: "not satisfactory", "satisfactory" and "highly satisfactory". The overall assessments for each criterion are based on a list of related sub-questions found in the evaluation matrix of Appendix A.

Relevance – Do the SCP's objectives and design respond to the needs of NAC?

We find that the decision to support NAC was well-founded, considering the critical role of an independent Supreme Audit Institution (SAI) in ensuring financial oversight and good governance. NAC operates in an

extremely challenging political and economic environment, with limited financial autonomy, frequent and extended salary delays and weak infrastructure. These contextual factors are consistent with IDI's purpose of being a provider of last resort for bilateral projects with SAs in especially challenging situations (INTOSAI, 2025).

At the start of the project, the need for capacity development in NAC was significant and urgent, making the SCP's contributions relevant. Furthermore, according to IDI, there is a willingness in South Sudan to build institutions, which has enabled SCP to make meaningful contributions with its flexible approach.

In general, our findings suggest that the feasibility of achieving the SCP's objectives was reasonable. Since there is a possibility for future improvements in the conditions in South Sudan and hence the context of NAC, the SCP's contributions to keeping the institution operational could be impactful. Further, given the starting point where very few reports have been produced historically, the contributions from the SCP have enabled the most critical and needed audits to be conducted, making a significant potential difference in public accountability. In the context of South Sudan, even relatively small contributions to public accountability could enable significant impact.

Effectiveness – To what extent have objectives and outcomes been achieved?

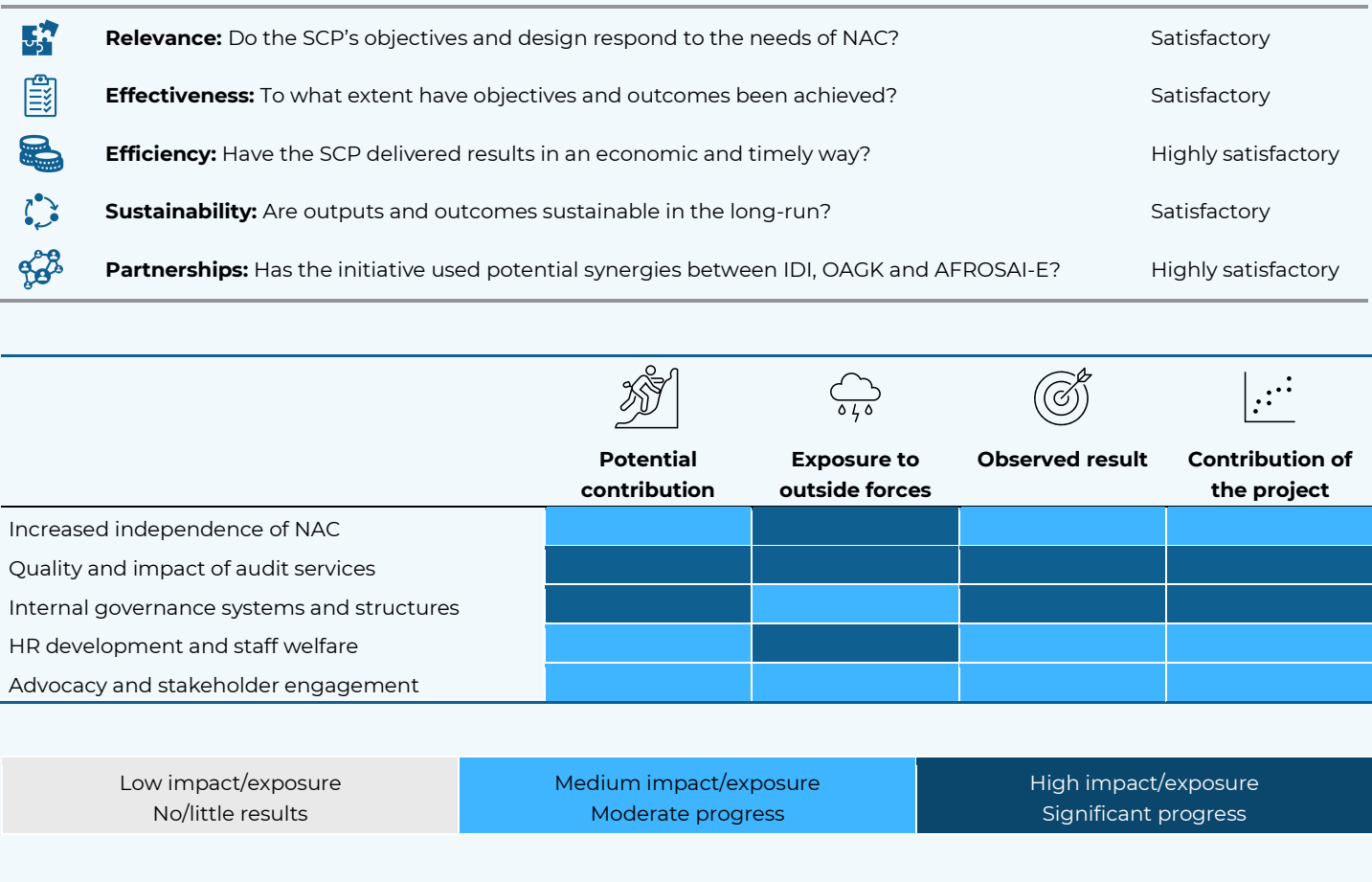
The SCP has contributed significantly to NAC's institutional development, though its effectiveness varies across the five focus areas (increased independence of NAC, quality and impact of audit services, internal governance systems and structures, HR development and staff welfare, and advocacy and stakeholder engagement).

Further, we conclude that SCP's effectiveness in NAC has improved since the mid-term review was conducted in 2022. According to informants, measures implemented after 2022, particularly the engagement of a long-term advisor from OAG Kenya, have resulted in a higher activity level.

In general, the project has strengthened NAC's audit capacity, governance structures and stakeholder engagement, but financial instability, political delays and structural constraints have influenced the extent of the results achieved.

- **Increased independence of NAC** has seen moderate progress, with the project providing valuable technical support in legal reforms. However, NAC remains heavily reliant on external forces, particularly the slow legislative process, which has delayed the full realisation of independence. Furthermore, there is uncertainty regarding how the National Audit Chamber Act will be implemented even if passed by the Assembly this year. Uncertainty about the governmental approval of future operational budgets will be a crucial challenge in the coming years and is partly outside the scope of the SCP. The project's potential contribution is hence assessed to be moderate, while the exposure to external forces is high, leading to moderate observed results and actual contributions.
- The focus area for **audit quality and impact** has seen substantial improvements, with NAC staff becoming more confident and capable of executing audits. Supported by manuals and as a result of capacity-building, the audit reports are now, according to informants, of a higher quality. The peer support model has been particularly effective, leading to a significant impact on observed results and strong contributions from the project. However, external constraints, including the lack of new financial statements to audit and a large backlog of audits, continue to limit NAC's impact.
- **Internal governance systems and structures** have benefited from digitalisation efforts and ICT investments. The use of Microsoft Teams and the website has enhanced transparency and collaboration. However, challenges such as infrastructure limitations, digital literacy gaps and the high cost of ICT services in South Sudan persist. The project's contribution and observed results have nevertheless been effective.
- **HR development** has improved NAC's technical capabilities, enabling the auditors to conduct full audits independently and without peer support. Professional development initiatives such as IDI PESA and CPA Kenya have played a critical role in these improvements. However, the lack of administrative independence and financial insecurity, including unpaid salaries, threatens staff retention and long-term sustainability. Gender inclusion remains a challenge, though progress has been made in hiring female auditors. While the project has had a meaningful impact, external financial and legal barriers continue to hinder progress, making its observed results moderate.
- **Stakeholder engagement** has increased, with NAC improving its visibility among key government entities, particularly in parliament and the Assembly. The use of digital platforms has further strengthened outreach. However, the lack of structured follow-up mechanisms in the Assembly has limited the practical impact of these engagements. The project's contribution in this area has been moderate, with a need for stronger institutional responses to NAC's audit findings.

Figure 1: Assessments of evaluation criteria and project results in focus areas



Efficiency – Has the SCP delivered results in an economical and timely way?

South Sudan's political climate creates challenging conditions for the efficient execution of the strategic change project, facing issues related to economic constraints, limited internet connectivity, and lack of independence of NAC. NAC's dependence on government funds means staff salaries are funded through the government budget. Interviews indicate ongoing salary payment issues, with staff going unpaid for the past 12 months.

Despite the financial constraints of NAC, input from interviews and project documents indicate that the project activities, deliverables and costs have been consistent with plans and budgets. Given the absence of salaries, we find that NAC, through the SCP and peer support from OAG Kenya, has had a remarkably high activity level at a low cost. NAC has, for example, completed the backlogged financial audits for the period 2011-2014, ensured that compliance audits are ongoing in 13 ministries, and had one performance audit report presented to the national assembly. Thus, at a low cost, important financial audits and performance audits have been completed.

IDI's costs in the SCP have varied between a yearly sum of NOK 1 million in 2020 up to NOK 6 million in 2023 (see appendix Table A-1 for an overview of yearly budgets). It is, however, not straightforward to monitor the value-for-money of IDI's support to NAC since the conversion of resources into outputs to a certain extent is unobservable. For example, improved capacity of NAC staff can improve efficiency when external conditions in South Sudan improve. Simultaneously, it is challenging to compare efficiency across projects within IDI's portfolio due to variations in country dynamics and differences in the cost of producing audit reports. Notably, South Sudan is the only country in the portfolio facing absent salaries, directly impacting project costs, as IDI covers some NAC allowances related to audit work.

We find that a flexible design, with the possibility of adjusting the project activities, is crucial to achieving the intended results and project outputs efficiently. This is especially relevant given the political climate and challenges in South Sudan. IDI and NAC have actively worked towards managing project costs and thereby improving the efficiency of the project activities. The use of Microsoft Teams as an audit tool has also increased the efficiency of the audit process by mitigating challenges and facilitating cooperation between NAC audit teams, reviewers and the peers. Prior to 2022, NAC staff worked solely on paper. Input from interviewees confirms these improvements by stressing that the shift towards digital operations is the single biggest achievement of the project in South Sudan.

Sustainability – Are outputs and outcomes sustainable in the longer term?

Sustainability and long-term benefits from the SCP hinge largely on external factors and decisions made by other stakeholders. The previously mentioned lack of administrative and financial independence, resulting in an inability for NAC to decide areas to prioritize, will over time make it difficult to retain the capacity and competence needed amongst staff and thus yield lasting results.

Inputs from interviews emphasize that the political instability in South Sudan poses a risk of sudden political upheaval, which could undermine everything NAC has worked to establish. The country's limited development further challenges the sustainability of these efforts.

The absence of salaries is a primary source of concern. This spills out into several challenges, including retaining auditors who have gained experience at NAC and are approached by employers in the private sector. This might pose a risk to the sustainability of the project benefits, as the institution constantly gets drained of its capacity.

Gaining independence can contribute to ensuring the sustainability of project outputs by allowing NAC South Sudan to develop their own scheme of staff and remuneration in accordance with what is competitive. Because of the capacity NAC has built through this project, the staff will then be able to continue to carry out the audit work and produce audit reports.

Partnerships – Has the initiative utilized synergies between the partners?

The SCP has effectively leveraged synergies between partners, with each organization contributing its expertise to address NAC's institutional challenges. IDI has played a central role in project coordination, ensuring that NAC receives technical and strategic support. The partnership with AFROSAI-E and OAGK has been particularly valuable in providing peer-to-peer learning, ICT assistance and audit expertise, strengthening NAC's operational capabilities. The mobilization of partner support has generally been successful.

NAC has benefited from the expertise of peer institutions, particularly through in-person engagements with partner SAIs. According to informants, the involvement of OAGK has been essential, particularly in ICT capacity-building, as Kenyan peers have provided hands-on support that has helped NAC staff navigate digital tools. AFROSAI-E has also played a key role at the Steering Committee level.

Recommendations

Even though there has been significant progress following the SCP 2020–2024, NAC South Sudan still faces significant challenges and is in need of support. As long as NAC lacks administrative and financial autonomy, the institution will continue to rely heavily on support from donors.

To enable sustainable and long-term impact of the capacity-building achieved so far, we find it essential that continuity of NAC's activities is secured until the political conditions improve. In this regard, the support from IDI is valuable, especially considering that maintaining the institution requires relatively modest funding.

If the new National Audit Chamber Act is passed and implemented successfully, one can possibly make a new assessment of what support and activities are most suitable to enable NAC to be an effective and independent SAI in the future. It is, however, still highly uncertain when NAC will reach a level of independence and autonomy where the institution will no longer rely on donors. Inputs from informants suggest that NAC will need significant support from donors also over the next strategic plan (2025–2029).

Given that an effective Public Accounts Committee is a crucial precondition to enable long-term impact of NAC's activities, measures that could help strengthening the PAC will likely contribute to sustainability of outputs. As discussed in this report and highlighted by the Auditor General of South Sudan, NAC has held workshops for both the PAC and accounting officers of various public entities. We find that continuing such activities in the future could increase NAC's potential impact.

According to informants, there are multiple donors that could be willing to provide support to NAC South Sudan. If e.g., the IMF, the World Bank, or other new donors decide to contribute to the funding of NAC, IDI can play an important role in ensuring coherence between the various donors' and stakeholders' responsibilities. According to IDI, joint donor meetings have previously been proposed to NAC, and we find that this possibly could be beneficial.

With its specific purpose of ensuring that SAIs in especially challenging situations are assisted, we find that IDI likely has comparable advantages supporting NAC South Sudan. This could imply that it will be effective if IDI

continues being involved, “fills in gaps”, and contributes to needed knowledge sharing, also in the long term. Regardless of the involvement of other donors, one could argue that IDI will have a relevant contribution in this role.

In general, as in all countries, IDI should have a strategy in South Sudan that includes actions that can contribute to sustaining the achieved objectives, also after support is discontinued. With the current situation and the fragility of NAC's external conditions, we nevertheless find that IDI's contributions are still highly relevant. In other countries where the political environment has improved significantly, IDI has discontinued its support because other donors have had a more relevant high-level contribution. However, in South Sudan, our findings suggest that the NAC still needs support to be operational and continue critical activities in the coming years, and that IDI is likely the most effective institution to contribute to this.

1. Introduction

The National Audit Chamber (NAC) Strategic Project 2020-2024 is a partnership between IDI, OAG Kenya, and AFROSAI-E, that provides support to NAC South Sudan. In this report, we conduct a term-end evaluation of the project, with focus on the results achieved from the support to help NAC South Sudan to develop and sustain capacity to implement its current and subsequent strategic plans.

1.1 Mandate and scope of the evaluation

The NAC Strategic Change Project (SCP) is a partnership between IDI, OAG Kenya and AFROSAI-E aiming to help NAC South Sudan successfully implement its strategic plan (IDI, 2022). The goal of the strategic plan is to contribute to better public financial management through relevant and high-quality audits (NAC, 2019).

The evaluation's main objectives are the following:

1. To examine whether the project's objective is achieved, and whether the project design was appropriate to achieve intended results.
2. To examine whether the project-level outputs and outcomes are on track for achieving the intended project impact.
3. To examine whether the environment/setting in which the project is implemented was viable to achieve envisioned results.

Our approach reflects IDI's request for a desk-based evaluation of the selection, design, implementation and end-term results of the project. Beyond this, IDI has stated that a (re)formulation and test of the theory of change is essential for the evaluation approach while also highlighting the five objectives that are covered in the evaluation.

In the evaluation, we examine whether the project design meets the requirements for achieving the project outputs and outcomes in relation to the underlying theory of change. This follows from the objective of understanding how the project design turns inputs into desired outputs and outcomes.

1.2 Data collection

We have conducted 13 interviews with representatives from the organisations shown in Table 1-1.

Table 1-1: List of interviewees

Organizations	Interviewees
IDI	<ul style="list-style-type: none">• IDI management• IDI project manager
NAC South Sudan	<ul style="list-style-type: none">• Auditor General• Deputy Auditors General• NAC South Sudan staff• NAC ICT advisor• NAC Audit advisor
Donor (MFA Norway)	<ul style="list-style-type: none">• Norwegian Embassy in Juba (Program manager)
OAG Kenya	<ul style="list-style-type: none">• Auditor General• Project coordinator• OAG Kenya Peers
AFROSAI - E	<ul style="list-style-type: none">• AFROSAI – E management and project coordinator

Moreover, an important part of the evaluation has consisted of in-depth studies of all available documentation related to the project. We focus on data which can provide answers to the agreed evaluation questions. The documentation available to us has provided us with insights into the project, including activities held and results, as well as costs. In total, we have reviewed approximately 60 documents, including:

- Key documents
 - Annual reports
 - Financial reports
 - Annual plans
 - NAC strategy documents
- Other project documents
 - Transcripts from meetings
 - Draft and feedback on reports and work
 - Budgets
 - Agendas and reports from meetings

- Performance and accountability reports
- Operational plans
- Human resource strategy
- Stakeholder engagement strategy
- Activity reports
- NAC staff surveys
- Resource person survey
- Evaluation NAC peer support project
- Presentations South Sudan and Somalia visit Oslo August 2024
- External reports
- News articles

1.3 Report structure

The report structure is as follows:

- In Chapter 2, we present the background and context of the project and provide a brief introduction to SCP
- In Chapter 3, we present the methodological approach and framework we use in the evaluation
- In Chapter 4, we use the methodological framework and present the findings and results of the evaluation
- In Chapter 5, we conclude and provide recommendations based on the findings and results

2. NAC Strategic Project 2020-2024

The overall goal of the NAC Strategic Change Project 2020-2024 (SCP) is to help NAC South Sudan to successfully implement its strategic plan, which aims to contribute to better public financial management through relevant and high-quality audits.

2.1 Background

The people of South Sudan are living in very challenging conditions. The humanitarian situation has worsened in recent years, driven by the compounding effects of years of conflict, inter-communal violence, food insecurity, natural disasters and the displacement of millions of people, mostly driven south from the Sudan conflict (Human Rights Watch, 2024). The already long-delayed national elections, planned for December 2024, have again been postponed to 2026.

In February 2024, a pipeline from South Sudan through Sudan, transporting more than 150 000 barrels of crude oil, ceased operating. As South Sudan is landlocked, the country depends on pipelines going through other countries to ports. The oil exports through the pipeline have been vital for South Sudan, representing 90 percent of its foreign exchange earnings (Reuters, 2024).

Repair work has been slow due to parts of the pipeline being in an active conflict zone in Sudan. With oil exports plummeting, the South Sudanese pound has weakened to an all-time low as currency from oil proceeds has vanished. The prices of both imported and locally sourced goods have skyrocketed, there have been power outages and state-owned generators have fallen into disrepair. Moreover, public salaries have, in many cases, not been paid for months (Bloomberg, 2024). This has caused significant challenges to operating public institutions, such as the NAC.

2.2 The National audit chamber (NAC)

NAC was established in 2006, then called the Supreme Audit Institution (SAI). The agency is mandated to ensure public accountability of government bodies and institutions and provide independent assurance to the President and the Legislative Assembly on the probity of public financial management of the Executive, Judiciary,

States and Local Governments, independent commissions and all public institutions in the Republic of South Sudan (NAC, 2019).

The Government of South Sudan funds the NAC, with a staff of about 170 people. Given South Sudan's challenging situation, governmental funds for salaries and audits, as well as their political support for a strong audit office, are unpredictable. NAC thus depends on both financial and technical support to reach its strategic goals (IDI, 2022).

NAC was admitted to INTOSAI, AFROSAI and AFROSAI-E in 2012. INTOSAI is an umbrella organization for the external government audit community. AFROSAI and AFROSAI-E are, respectively, the African branch of the organization and the English-speaking subgroup of the African branch.

2.3 INTOSAI Development Initiative (IDI)

IDI is an integral part of the INTOSAI community and is mandated to support SAIs in developing countries to sustainably enhance their performance and capacity (IDI, n.d.). Among the objectives of IDI's bilateral support workstream and Bilateral Support Policy 2017-2024 is to ensure that the most challenged SAIs with substantial needs for capacity development are assisted and are improving their performance.

Capacity development is the process by which individuals, organizations and societies obtain, strengthen, and maintain the capabilities to set and achieve their own development objectives (UNDP, 2010).

The four conditions for SAIs to be selected for support from IDI are:

1. The SAI has major challenges and there is a need for bilateral support in areas where IDI has competencies and comparative advantages
2. The SAI does not receive extensive support and there are no other INTOSAI/SAI community providers able to deliver the support needed
3. IDI has the capacity to provide support and proper working arrangements can be established
4. The SAI demonstrates a willingness and continued commitment to strengthen its performance and operate according to the principles of transparency and accountability

The eight principles for planning and implementation of support are:

1. There should be a partner-driven process towards ISSAI compliance (authoritative international standards on public sector auditing), based on demand for support
2. The support should take a holistic and change oriented approach to capacity development
3. Provide peer-to-peer support by experienced resource persons
4. Presence and continuity
5. Partnerships and active coordination
6. To be a flexible partner seeking continuous learning
7. Take identified risks and assumptions into account
8. Support should be managed through phases which ensure proper planning, decision making and interaction with the partner SAI

2.4 Objectives and design of the NAC Strategic Change project 2020-2024

The aims of the NAC Strategic Plan

From 2017 to 2020, NAC South Sudan was involved in a bilateral cooperation with IDI and AFROSAI-E, with the support of peers from SAI Kenya, Norway and Uganda. The aim of the cooperation was to help NAC South Sudan implement selected strategic priorities.

In August 2019, an agreement to continue with a second phase of the peer-support project was signed. This is the NAC Strategic Change Project 2020-2024, which is a collaboration between NAC, IDI, SAI Kenya and AFROSAI-E between 2020 and 2024. Funding is obtained from the Norwegian Embassy in Juba.

The overall objective of the project is to help NAC successfully implement its strategic plan. The plan is closely related to the resolutions from the Revitalized Peace Agreement (R-ARCSS) and aims to meet the obligations of the agreement. R-ARCSS of September 2018 covered several steps to improve the challenging situation in South Sudan, with one of the focus areas being strengthening public financial management. The agreement also specifically contains measures to strengthen the NAC.

Indicators

The strategic plan aims to enhance compliance with laws and regulations and improve public financial management, which ultimately leads to better government services and improved living

conditions for the South Sudanese people. The plan emphasizes particular focus areas. These areas include:

- Strengthening NAC independence and internal governance systems
- Enhance the quality of audit services and stakeholder engagement,
- Improve human resources development and staff welfare to create outcomes and outputs that eventually help NAC be recognized as a Centre of Audit Excellence by its stakeholders.

Outputs and outcomes

Strategic *outputs* are defined as results that are largely under the control of NAC South Sudan, whereas strategic *outcomes* are results that NAC South Sudan can substantially contribute to, but are not in control of. The main outputs are audit reports of agencies and their public financial management, whereas the outcomes include follow-up of audit findings by the Executive, the Public Accounts Committee and the media, which are expected to contribute to reports being issued on time and in compliance with rules and regulations.

Partnership

IDI and the bilateral partners are providing support to NAC South Sudan in the form of capacity maintenance, lifeline support and specialized capacity development. This is mainly peer-based support, where IDI and the partners provide ordinary and on-the-job training and advice and facilitate exchanges and interactions with other SAIs in the region. In addition, IDI provides financial support for events and selected investments and helps coordinate with other projects and partners.

The internal stakeholders in this support initiative are the IDI Board, IDI management and IDI staff. External stakeholders include NAC South Sudan and their accompanying stakeholders, AFROSAI-E and SAIs partnering with IDI in the initiative, development partners, INTOSAI committees, and the Norwegian Embassy.

2.5 Project context and preconditions

Working in fragile states involves a particularly strong risk of doing more harm than good due to a complex and challenging situation. Millions of people are internally displaced, and the country continues to face critical humanitarian conditions over a decade after independence and six years after the signing of the revitalized peace agreement (UNOCHA, 2024). The humanitarian crisis has

persisted due to a combination of sporadic armed clashes and intercommunal violence, food insecurity, public health challenges and climatic shocks. In 2024, there was an economic crisis following the conflict in neighbouring Sudan.

Consequently, the NAC Strategic Change Project involves high developmental and operational risks, as well as reputational risks, as defined by IDI's corporate risk register. To deal with these risks, it is crucial that projects are based on a realistic assessment of IDI's capacity, the characteristics of partner SAIs and the local context. To further mitigate risks, it is essential that these assessments are updated. Moreover, it is important to evaluate the impact and results of the support. This will help ensure the project is designed to both mitigate risk and enhance desired results. This also enables changes to be made while the project is still operative.

Operational environment

The environment in which NAC operates strongly affects the institution's performance. During the project period, there have been fundamental external factors that have impeded NAC's operations and, thus, the results of SCP.

Covid-19 represents one such external factor over the period. The pandemic limited travel and the ability to work in person, thereby limiting NAC's ability to execute its mandate and the ability of SCP to provide support. The political instability in South Sudan during the project period is also a significant external factor influencing project outcomes. This limits the scope to provide especially on-the-ground support to NAC due to concern for the security and wellbeing of peer-team members.

In addition, the political instability reduces the political prioritization and willingness needed for essential audits. As NAC's operations depend on funding from the government and the existence of financial statements to audit, the political instability poses a barrier for NAC to perform its mandate.

Financial constraints

The financial constraints of NAC are closely related to the political instability. The government of South Sudan is the main funder of NAC's operations, paying wages and covering operational costs. However, the lack and long delays of payments are an external factor that is severely constraining NAC's operations. With unpredictable financing, planning becomes very challenging. Planned activities are often delayed due to a lack of funds. This increases uncertainty for all parties involved and poses significant challenges to long-term planning. Lack of funds for fuel and cars is also

constraining the staff's mobility and their ability to complete, for instance, on-site visits as part of the auditing process.

The most severe issue caused by the financial challenges is the lack of salaries for the NAC staff. Lacking and delayed salaries are reducing the ability and motivation of the staff to perform their work. Employees who are not paid their promised salaries often cannot afford to come to work and must use their time elsewhere to make a living. This also significantly challenges their ability to attend classes for the qualifications they are pursuing, thus threatening the development of NAC's internal competence.

Administrative autonomy

Given their role as auditors of the public sector, SAIs are prone to external political pressure. This is particularly the case for NAC, which, due to the legal framework governing their role, operates with limited autonomy from the executive. INTOSAI has specified three conditions that all need to be met for the SAI to be deemed sufficiently independent (INTOSAI, 2019):

- **Organizational independence.** This concerns the independence of staff and SAI members, the supreme authority of the AG in all staff-related matters and non-interference on audits by external sources.
- **Functional independence.** This implies that the audit powers of NAC are stated in the Constitution. At least in general terms, NAC should be free to set up its own audit plan and be free to draft reports intended for publication.
- **Financial independence.** This implies that NAC directly applies for required funding to the Assembly and freely manages its appropriated budget during the financial year.

When it comes to *organizational* and *functional* independence, there exists a legal framework in South Sudan that gives NAC independence in some areas of their mandate. However, the framework needs updating, which is an ongoing process. NAC has contributed to the revision of the Act, which, from what we understand, is currently in the Public Accounts Committee to be presented for the second reading and is expected to be passed this year. This has been a prolonged process, outside NAC's control.

The financial independence of NAC is closely related to the overarching financial constraints of the institution. Given the poor conditions, the financial independence of NAC is also deemed as an external

factor, which must be considered as part of the evaluation.

2.6 Project activities and costs

IDI and partners are providing support to NAC South Sudan in the form of *capacity maintenance and lifeline support* and *specialized capacity development provision*. This is mainly peer-based support, where IDI provides ordinary and on-the-job training, advice, exchange and interaction through

other SAIs in the region. Support is provided through physical and hybrid workshops and through online guidance. IDI also provides financial support for events and selected investments and support to help coordinate with other projects and partners.

The status of expected results and the indicators for project implementation outputs are presented in Table 2-1, while the costs are shown in Figure 3. Key activities for each of the project components between 2020 and 2024 are presented in Table A-1 in the appendix.

Table 2-1: Status of expected results and indicators for project implementation outputs

Expected results	Indicator definition	Baseline (year)	Target (T)/ Actual (A)	Targets and actual results					Comments
				2020	2021	2022	2023	2024	
Agreed upon support is implemented	Percentage of agreed project deliverables in the annual plan completed during the year	N/A	T	N/A	70%	75%	80%	85%	Delays in obtaining information affected audit progress. NAC Bill delays affected some activities
			A	73%	48%	65%	72%	-	
Wide participation of NAC staff	a) Annual number of SAI staff taking part in project funded trainings	a)39 b)12% (2019)	T	N/A	a)60 b) 15%	a) 70 b) 20%	a) 70 b) 25%	a) 80 b) 25%	Significant increase in staff participation in 2023
	b) Female participation rate		A	a)60 b)20%	a) 89 b) 23%	a) 57 b) 20%	a) 109 b) 24%	-	
Quality and relevant support	Average SAI staff satisfaction and perceived project quality, on a scale from 1-5	N/A	T	N/A	3	3,5	4	4	47 annual survey respondents
			A	NA	4,3	3,93	4,1	-	
Active coordination with donors and partners	Number of joint NAC-partner meetings taking place annually, covering e.g. policy dialogue and coordination	1	T	1	2	2	2	2	Meetings requested, but not prioritized by NAC
			A	1	0	0	0	-	
Effective delivery of the project	Overall conclusion of the evaluation of the project (Scale: programme objectives fully/mostly/partly/not met)	N/A	T	N/A	N/A	Partly	N/A	Mostly	Final evaluation in 2024
			A	N/A1	N/A	Partly	-	-	

Source: NAC SCP Project report 2023 Final

3. Evaluation framework and methodology

The evaluation is conducted by assessing the following five criteria: relevance, effectiveness, efficiency, sustainability, and partnerships. This provides answers to whether the project has been developed and implemented in terms of the principles of IDI Bilateral Policy 2017-2024, as well as whether the project design, deliverables and results meet requirements and have achieved desired outputs and outcomes.

3.1 Evaluation framework (Theory of change)

A theory of change explains an understanding of how the project's causal chain of events and

underlying assumptions, turns input into desired outputs and outcomes. Figure 2 illustrates a theory of change for the specific project.

The main idea of the theory of change is that IDI and the bilateral partners commence the support chain by providing a set of resources to NAC South Sudan. This covers qualified staff, financial and technical support, that can transfer knowledge and experience to the individuals working at NAC South Sudan. The transfer of knowledge is completed through the activities that IDI, AFROSAI-E and OAG Kenya perform in collaboration with NAC South Sudan. The activities include on-the-job training, guidance and establishing audit manuals, and development programmes. Having facilitated these activities, the main involvement of IDI, AFROSAI-E and OAG Kenya in the project is concluded. After this, they continue in roles as discussion partners.

Figure 2: Results chain and theory of change

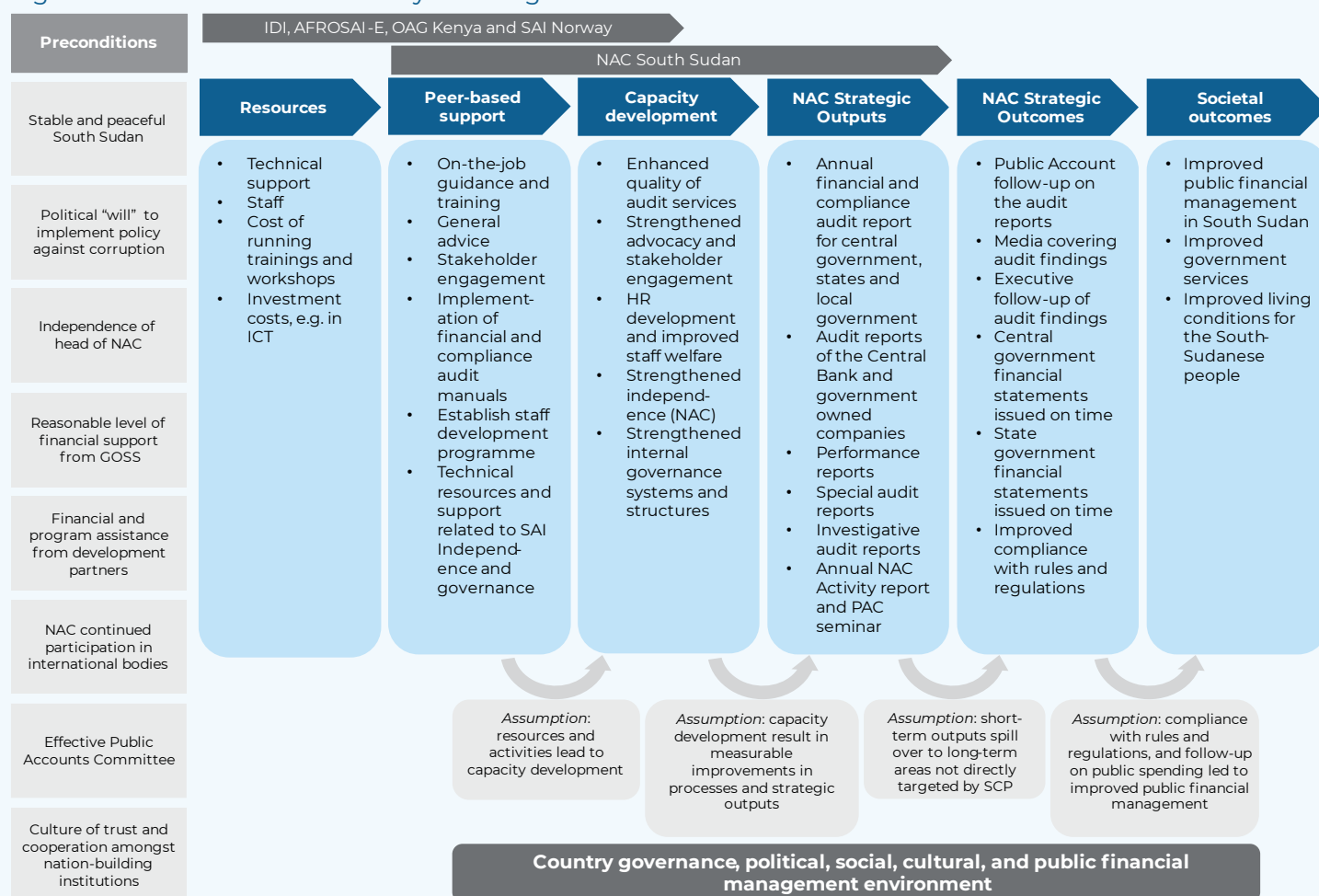


Illustration: Oslo Economics

3.1.1 Preconditions

The preconditions of the model may include both factors that project partners exert some control over but also factors that fall outside of their influence.

One precondition for the theory of change is that the situation in South Sudan is stable enough for it to be relevant and necessary for NAC South Sudan to operate. Despite IDI operating in challenging environments, the situation needs to be such that there is a need and demand for audits.

Another important precondition covers the legal framework. Even if the environment is stable enough for it to be safe and there is a willingness to perform audits, there needs to be legal preconditions in place that construct a framework for high-quality audits.

If all underlying preconditions are met, the assumption is that the theory of change will be able to explain how activities and assumptions in the project contribute to the desired outputs and outcomes.

3.1.2 Resources

The bilateral cooperation provides a set of resources to NAC. This covers qualified staff and financial and technical support that can transfer knowledge and experience to the individuals working in NAC.

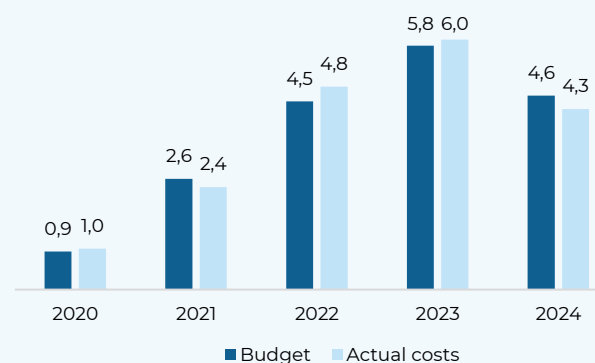
The total costs of the project in 2024 were 4.3 MNOK, which is 7 percent below the approved 2024 budget and 38 percent below the costs for 2023. In 2023, the increase in costs for NAC was related to an increase in spending costs, which included conference costs, ICT advisor costs, and internet and software license costs. The budgeted costs, adjusted for inflation according to the financial reports, are summarized in Figure 3.

3.1.3 Peer-based support

The project activities are expected to provide certain outputs. The assumption is that the transfer of knowledge, experience, and general support, will strengthen the quality and knowledge of the individuals working at NAC South Sudan, which again will enhance the quality of their audits and improve internal governance and structures.

IDI's comparative advantage lies in its technical resources and extensive experience gained through its global work in areas like SAI independence, governance and various audit disciplines. These resources and expertise are used in bilateral projects and are a fundamental requirement for success. Moreover, IDI's comparative advantage also lies in achieving successful bilateral projects, which

Figure 3: Budgeted costs and actual costs, 2020 – 2024 (MNOK)



Source: NAC SCP Project reports, 2020-2024

require IDI to coordinate with other current and potential support providers to the NAC and the wider PFM sector in South Sudan. This coordination reflects IDI's approach to supporting SAIs in challenging contexts while aiming to avoid causing harm.

If all assumptions are valid, it is expected that the activities will provide a range of outputs, mainly that high-quality audits of public spending are delivered on time. In addition, the improved internal governance and structures are expected to result in the production of annual performance reports and NAC's financial statements.

The transfer of knowledge is completed through the activities that IDI, AFROSAI-E and OAG Kenya perform in collaboration with NAC. The activities include on-the-job training, guidance and establishing audit manuals and development programs. According to project documents, there has been support delivered within all seven components of NAC's strategy.

3.1.4 Capacity development

The combination of resources provided and activities initiated, increases the capacity of NAC to perform its mandate. This assumption relies on a broad range of underlying factors, which combined provide a foundation for NAC's capacity development. To determine if and how resources and activities contribute to NAC's Strategic outputs and outcomes, the assumptions and underlying factors need to be assessed.

3.1.5 NAC strategic outputs and outcomes, and societal outcomes

In the short term an essential assumption is that the transfer of knowledge and experience, and

general support, will strengthen the quality and knowledge of the individuals working in NAC. This, again, is assumed to enhance the quality of their audits and improve the internal governance and structures of NAC. If the assumption holds, it is expected that the activities will provide a range of measurable changes to the strategic outputs, for instance, that high-quality audits of public spending are delivered on time.

In the long term, the turning of project outputs into outcomes is more relevant when assessing the project's impact. Moreover, the produced NAC Strategic outputs will spill over and improve aspects and areas that are not directly affected by the project. If this assumption holds, it is expected that the outputs will result in certain NAC Strategic outcomes.

Moreover, if high-quality audits are delivered on time, in combination with performance reports, this will enhance the attention that the South Sudanese people have on the importance of audits and controlling public spending. If existing institutions are controlling and demanding the government to be more mindful about their public spending and reporting, the government will have a higher cost of not delivering financial statements on time and complying with rules and regulations. If the intervention is successful, it is hence expected that the government will be more accountable.

Lastly, better compliance with rules and regulations and increased focus on public spending will lead to improved public financial management. If this is true, the societal outcomes will be that governmental services are improved and that the South Sudanese people's living conditions improve. Furthermore, this can contribute to increased accountability and good governance, causing a more transparent and effective use of public funds.

3.2 Evaluation methodology

3.2.1 Evaluation criteria



The evaluation is based on IDI's proposed criteria and evaluation questions from the original ToR. The final set of evaluation questions, shown in the evaluation matrix in Appendix A, are formulated in collaboration with IDI during the development of the inception report.

To build a framework that ensures that an evaluation is accurate, informative, and provides a holistic picture of the intervention and its results, the updated OECD DAC criteria for evaluating policy interventions are often utilized. Consistent with IDI's proposed evaluation criteria and possible evaluation questions, our evaluation will include

relevance, efficiency, effectiveness, sustainability, and partnerships, as illustrated in Figure 4.

We take external factors into account when evaluating all the objectives of the evaluation, including constraints and external conditions on the support to SAI South Sudan. This entails identifying factors that are partly or completely outside the control of IDI, which affect the success of the project's outcomes. Particularly, it is crucial to assess how the situation's fragility can affect the results achieved *ex-post*. If outcomes are determined by exogenous factors completely outside the control of IDI, the evaluation should also be based on *ex-ante* assessments, i.e. whether results would likely have been achieved if the context were different. However, when assessing e.g. relevance, it should also be evaluated whether the approach is suitable considering the challenging context, in other words, whether the project design itself is context sensitive.

Figure 4: Assessments of evaluation criteria

	Relevance: Do objectives and design respond to needs, policies, and priorities of NAC and stakeholders
	Effectiveness: To what extent has the project deliverables achieved its stated objectives and outcomes?
	Efficiency: Have the SCP delivered results in an economic and timely way?
	Sustainability: Are outputs and outcomes sustainable in the long-run?
	Partnerships: Has the initiative used potential synergies between IDI, OACK and AFROSAI -E?

Source: Oslo Economics

Relevance

The relevance of the project is assessed by examining whether the project has responded to NAC and stakeholders' interests. This includes an assessment of whether the conditions for getting support and principles for planning and implementation of support are met. Accordingly, the decision for IDI and AFROSAI-E to provide support and act as specialized capacity development providers will be assessed. As the roles of IDI can be a stepwise application, this decision will be evaluated in light of the first part of the project ranging from 2017 to 2020. The implementation of lessons learned from this previous project will also be important to assess.

Effectiveness

For effectiveness, we assess the extent to which the project deliverables have achieved their stated objectives and outcomes. We also assess whether outputs and outcomes are on track for achieving the intended project impact. Additionally, we seek to identify factors that have hindered or contributed to this, consistent with the theory of change of the project and contribution analysis literature, see section 3.2.2.

Efficiency

The efficiency of the project is assessed by how well resources are being used and by analysing whether the bilateral cooperation has delivered results in an economical and timely way. In this regard, it is relevant to review whether the project has achieved its objectives and whether the activities, deliverables, and costs have been consistent with plans and budgets. This assessment is based on the underlying theory of change and covers the design of the chain and whether activities and arrangements are followed according to this chain.

Sustainability

The assessment of sustainability relates to whether the achieved benefits of the project activities, as identified by other evaluation questions, are likely to be sustained. In the evaluation of these objectives, we identify aspects that hinder or substantiate the sustainability of the outputs and outcomes. We also assess whether the main supporters of NAC South Sudan are identified and integrated into the initiative, as they play a key role in the continuation of efforts by NAC to achieve their intended long-term results.

Partnerships

Regarding partnerships, we assess whether the cooperation agreements of NAC, IDI, OAG Kenya and AFROSAI-E are clear and provide mutual learning. Based on this, we aim to identify potential room for improvements to the initiative and other support initiatives in similar environments. Evaluating the partnerships is also important in relation to sustainability, as NAC South Sudan may still be dependent on partnerships from the project to reach its strategic goals after IDI has ended its contributions.

3.2.2 Attribution to results (Contribution analysis)

In order to assess to what extent the deliverables are able to contribute to the expected outputs and outcomes, we borrow from the contribution

Box A: Contribution analysis

Contribution analysis states that a reasonable causal claim regarding the attribution of outcomes to the cooperation agreement can be made when the following conditions are met (Mayne, 2008).

1. The project was based on a reasoned theory of change: the assumptions behind the program are sound, plausible, and agreed.
2. Activities of the project were conducted.
3. The theory of change is verified by evidence: the chain of expected results is observed.
4. Other factors influencing the institution were assessed and were either shown not to have made a significant contribution or, if they did, the relative contribution was recognized.

analysis literature (Box A). Contribution analysis builds on a project's theory of change and on any other assumptions regarding the preconditions as well as other parties relevant to achieving the project's stated goals. In other words, it states clearly what the necessary conditions were to allow for the planned activities and resources to lead to the agreement's outputs and expected outcomes (effectiveness).

3.2.3 Evaluation scoreboard

To evaluate the cooperation agreement's performance in each of the five stated criteria, we use a three-level scale. For the case of relevance, efficiency, sustainability, and partnerships, the lowest score is "satisfactory", the intermediate score is "satisfactory" and the high score is "highly satisfactory". For each evaluation criterion, our evaluation is based on individual assessments of several project-specific evaluation questions, shown in the evaluation matrix of Appendix A

The assessment of effectiveness follows a similar scale, but which we apply in four dimensions.

1. The degree of impact that can be expected from the cooperation's activities (small/no impact/medium impact/high impact)
2. The level of exposure to external factors (low/no exposure/medium exposure/high exposure)
3. The observed result/outcome (small/no result/moderate progress/significant progress)
4. The contribution of the support provided by the partners (IDI/OAGK/AFROSAI-E/OAGN) towards achieving the observed result/outcome (low/no contribution /moderate contribution/high contribution).

4. Evaluation findings and results

Using our evaluation approach, we address a series of evaluation questions related to relevance, effectiveness, efficiency, sustainability, and partnerships. In general, we conclude that the SCP has been both relevant, effective, and efficient, since the support, with its flexible design and relatively low cost, has enabled the continuity of an institution that will be particularly important in a scenario where political conditions improve. Regarding the sustainability of project results, we find that this will primarily depend on external factors.

4.1 Relevance – Do the SCP’s objectives and design respond to the needs of the NAC?

The relevance criterion assesses whether the SCP’s objectives and design align with NAC’s needs, policies and priorities as well as the principles of the IDI Bilateral Policy. It also considers whether lessons learned from previous support efforts were incorporated and whether the project adapted to evolving conditions. As summarized in Table 4-1, our overall assessment is that the project relevance is satisfactory.

We evaluate the decision to support NAC to be well-founded, considering the critical role of an independent Supreme Audit Institution (SAI) in ensuring financial oversight and good governance. NAC operates in an extremely challenging political and economic environment, with limited financial autonomy, frequent and extended salary delays and weak infrastructure. These contextual factors are consistent with IDI’s purpose of being a provider of last resort for bilateral projects with SAIs in especially challenging situations (INTOSAI, 2025).

At the start of the project, the need for capacity development in NAC was significant and urgent, making the SCP’s contributions relevant. At the same time, according to IDI, there is a will in South Sudan to build institutions, which has enabled SCP to make meaningful contributions with its flexible approach.

Table 4-1: Assessment of Relevance

Was the decision to support NAC justified in terms of the feasibility of the project attaining its objectives given the operational context of NAC?	Highly satisfactory
How relevant is the design of the project to the needs of NAC, and how involved were the NAC and delivery partners in the design?	Satisfactory
How well have lessons learned from the previous support to NAC been utilized for the design and implementation?	Satisfactory
To what extent is the project informed by an appropriate gender, diversity, and inclusion analysis? How relevant were the recommendations of the analysis, how were they used, and how might this be improved?	Satisfactory
To what extent did the partners monitor the project pre-conditions and adjust plans where necessary pre-conditions did not hold during implementation?	Satisfactory
Overall assessment of relevance	Satisfactory

A crucial aspect of IDI’s involvement in bilateral projects, including South Sudan, is leveraging its comparative advantage in mobilising technical resources and applying experience gained under its global portfolio. IDI has developed expertise in key areas such as SAI independence, governance and various audit disciplines, which are essential to addressing NAC’s challenges. We find that utilising these resources helps ensure that the support provided is tailored to NAC’s needs. Additionally, IDI plays an important role in coordinating with other current and potential providers of support to NAC and across the Public Financial Management (PFM) sector in South Sudan, which is also a requirement for success.

In general, our findings suggest that the feasibility of achieving the SCP’s objectives was reasonable. Firstly, we find that capacity-building was a viable intervention. NAC had obvious skill gaps and needs

for training both in financial and compliance auditing. The activities of SCP, including training programs and peer support, have, according to informants, been appropriate to provide NAC auditors with needed skills and introduce standardised audit methodologies.

At the start of the project period, ICT solutions were also needed as NAC, according to informants, had challenges accessing reliable information and collaborating effectively. As mentioned above, the project has assisted in the introduction of Microsoft Teams, responding to the needs of improved efficiency, collaboration and communication with peers.

A lot of the challenges for NAC South Sudan have been on the stakeholder and the Assembly level. The government's lack of producing financial statements and follow-up on audits has made it necessary for strategic reforms for long-term independence. The SCP supported NAC in advocating for financial and administrative independence, advocating for legislation that, if passed, would allow NAC to manage its own budget and recruit staff independently.

While the lack of stable government funding remained, and remains a major constraint, we find that the project addressed structural weaknesses that prevented NAC from functioning efficiently before, making the intervention justified and necessary.

Among the key lessons that the SCP incorporated from earlier support efforts was introducing a long-term advisor. The mid-term review of the SCP emphasized the need for a long-term advisor from other SAIs to help develop the capacity of NAC staff for a period. The rationale behind the recommendation was that this could help mitigate the issues of high staff turnover and low staff presence due to financial constraints and absent salaries. We find that the SCP has successfully followed this recommendation.

Additionally, the project emphasised peer-based learning over traditional consultancy models, recognising that peer engagement had been more effective in past interventions.

As for gender, diversity and inclusion considerations, the SCP sought to incorporate these, but structural barriers within South Sudan's labour market pose limitations. Women in South Sudan have historically had limited access to education and professional development opportunities, obviously including in financial and audit-related fields. Given these constraints, achieving gender balance within NAC is

challenging, and potential improvements and expected results should be assessed considering this starting point and existing constraints. According to informants, efforts were made to recruit more female auditors, resulting in a modest but significant increase in female hires. Moreover, NAC female staff have led some audit teams, led strategic development processes as well as been prioritised for professional development support. Considering the historical and cultural context, this represents meaningful progress, as expressed through several interviews.

The SCP was developed with key preconditions in mind, including political stability, financial support from the Government of South Sudan (GOSS), the independence of NAC leadership and an effective Public Accounts Committee (PAC). However, several of these preconditions did not hold during implementation, requiring adjustments to project activities.

One of the most significant challenges was the lack of financial support from GOSS, particularly in the form of unpaid salaries for NAC staff. This had cascading effects, including difficulties in retaining trained personnel and reduced staff motivation. According to informants, South Sudan is the only country in IDI's portfolio with such an absence of salaries, except for projects paused due to political instability. While the project's ability to address this is limited due to IDI's policy constraints, efforts were made to mitigate the impact by providing ICT equipment, facilitating peer support and ensuring training opportunities. Further, to produce some crucial audit reports, allowances of US \$200 per auditor were also paid in some cases. Financial instability remains a major challenge which limits NAC's operational capacity. This is further discussed in section 4.4 on sustainability.

The political environment also posed challenges, particularly regarding delays in passing the amendment to the National Audit Chamber Act, which is crucial for granting NAC greater independence. The project responded by supporting NAC in advocating for legislative changes, assisting with drafting proposals and providing technical guidance on SAI independence. However, while progress was made, independence was still not achieved.

Despite these challenges, we find that the project demonstrated flexibility in adapting to shifting conditions. The introduction of digital tools, such as Microsoft Teams, mitigated logistical barriers and improved collaboration despite financial and infrastructure constraints. The focus on capacity-building ensured that NAC staff gained essential

skills even when other systemic factors, such as financial instability, remained unresolved.

4.2 Effectiveness – To what extent have objectives and outcomes been achieved?

Focus area 1: Increased independence of NAC

As discussed in the mid-term review, inadequate financial and administrative independence remains one of the major barriers to the effective operation of the NAC. NAC's independence is critical for its long-term stability and ability to effectively execute its mandate.

Over the course of the SCP, there has been a protracted legal process to grant the NAC independence. This process has been delayed due to the amendment bill to the Southern Sudan Audit Chamber Act from 2011 (SSACA 2011) taking longer than expected. Among other reasons, it has, according to informants, been because specific sections in the act required further review from the Ministry of Justice. Once passed by the Assembly, it will be sent to the President for assent and signature into law. The purpose of the amendment is to grant NAC the power to recruit staff independent of the Ministry of Public Service and have its budget approved directly by the Assembly. The bill will thus formally strengthen the autonomy and independence of the NAC.

According to informants, NAC has been part of the process of revising the act to include, among other things, clauses that provide NAC the authority to manage its budget and human resources. Throughout the process, IDI has assisted NAC in formulating suggestions for the revision of the act and assigned staff that are experts on SAI independence to share their expertise with NAC. Since the mid-term evaluation, there has been progress in the legislative process of the act, which is now at its final stage of the Assembly discussions. According to the Auditor General of South Sudan, the act is expected to be passed this year.

It should be noted that while the passing of the act would be a significant milestone, it will not necessarily translate immediately into full independence in practice. The actual independence of the NAC will depend on how the act is implemented. According to IDI, the most significant barrier to NAC's independence is limited funding. This issue will not automatically be resolved with the National Audit Chamber Act. Related to this, it can be noted that although the amended bill for the Anti-Corruption Commission Act was passed in

2023, we have been informed that there has been limited activity in this area, primarily attributable to a lack of funds.

Nevertheless, our assessment is that IDI has contributed positively and meaningfully to support the independence of the NAC. Providing advice on how to draft legislation and regulations has been an important contribution to NAC's efforts to strengthen independence. Despite persistent challenges, there has also been progress in this focus area since the mid-term review. Observed results have improved with the progress of the National Audit Chamber Act. We find, furthermore, that there has been progress with respect to the contribution of the SCP, providing valuable technical support in the legal reform process necessary to formally achieve independence.

Focus area 2: Quality and impact of audit services

Ensuring high-quality audit services is central to NAC's role as South Sudan's Supreme Audit Institution. The project has provided substantial support to improve the execution and quality of audits, especially through strengthening methodologies, enhancing digital integration and building staff capacity. The project has facilitated a series of activities aimed at improving NAC's ability to perform high-quality audits, as shown in the table presented in the appendix.

NAC has made significant progress in the quality of its audits. One of the most notable improvements has been the increase in staff competence and confidence. According to interviewees, NAC staff are generally more knowledgeable about the audit process, from planning to execution, and can craft well-supported recommendations and analyses. This is a major shift from previous years when uncertainty about audit procedures was more widespread. Training and practical experience have contributed to building an SAI that is more self-assured and capable of fulfilling its mandate.

Another key achievement has been NAC's ability to audit donor-funded projects (see Box B). NAC has successfully conducted these audits, producing reports that meet higher quality standards. This increased quality seems, to a large extent, to be attributable to the peer support mechanism. Informants stressed that having peers come to NAC, rather than sending small groups of NAC staff abroad, has been very impactful. As the peers travel to South Sudan, they can better understand the context of NAC staff's tasks and tailor their support accordingly. Having peers follow them through the auditing process has resulted in audit reports of a higher quality. It has also effectively enabled NAC

staff with minimal previous experience to complete audits on their own. This is critical for the sustainability of the project, see section 4.4.

In addition to the quality of the reports, the NAC has, according to interviewees, made significant improvements to the auditing process, including audit planning and execution, ensuring that audits follow a systematic and structured approach.

Several challenges continue to influence the impact of NAC's audit work, affecting whether outcomes and objectives are achieved with respect to focus area 2. One is the large backlog of audits. Auditing statements for periods many years back limits the relevance and immediate impact of NAC's findings, as financial irregularities identified in past audits may no longer be actionable.

A further challenge is the lack of cooperation from government institutions. The project has helped improve NAC's technical capacity, but its ability to carry out audits is hindered by the relevant state agencies failing to submit financial statements and other critical documents. Interviews suggest that there is limited understanding or appreciation of NAC's role in other state institutions, which influences the extent to which it is prioritized.

Moreover, even when audits are completed, the Public Account Committee's engagement with the audit reports is lacking. The impact of NAC's work depends on the parliament and the Assembly's willingness to review audit reports, discuss findings and demand corrective actions from the relevant entities. However, if audit reports are not prioritised in the Assembly sessions, their potential to drive accountability and governance improvements is significantly reduced. This issue may be compounded by key stakeholders lacking the financial and accounting skills to properly interpret the audit reports.

Focus area 3: Internal governance systems and structures

Strengthening internal governance systems and structures has been a central objective of the SCP, particularly through ICT development and improved digital workflows. Significant progress has been made, but persistent challenges beyond NAC's control, such as power outages and poor infrastructure, have affected the extent to which these improvements translate into the expected outcomes.

Key activities and achievements under this focus area include that i) NAC has been supported with ICT infrastructure improvements, including laptops, improved internet access at the offices and phones

Box B: NAC auditing IMF funding

Demonstrating the results of improved quality and capacity, NAC has conducted compliance audits on the Rapid Credit Facility (RCF) from the IMF. In 2022, the NAC completed two compliance audit reports on over 180 million USD from the IMF (NAC, 2023). The funding was primarily directed to salary arrears of employees in government and states. Based on recommendations from the audit, the Government of South Sudan (GOSS) initiated the payment of salaries through bank accounts for civil servants, rather than through cash payments which had been done earlier, which, as the audit pointed out, carried significant risks. This project strengthened the credibility and status of NAC.

In 2024, the NAC audited another IMF RCF. The funding was part of the emergency funding through the Food Shock Window, received in January 2023 to bolster foreign exchange reserves and address the deepening humanitarian crisis (Anyanzwa, 2024). In the compliance audit report dated 3rd April 2024, Auditor General Steven Wundu outlined the following:

- Irregular award of tenders to unqualified bidders
- Single-sourcing in the award of procurement contracts
- Irregular disbursement of funds
- Irregular advance payments to contractors
- Implementation of projects not budgeted for
- Failure to withhold tax on payments made to contractors

Peers in the SCP provided technical support to the execution of the audit, which has been printed and submitted to the Assembly.

with data bundles to facilitate internal communication, ii) Implementation of digital tools, such as Microsoft Teams, for internal collaboration and audit work, and iii) website launch, which allows the publication of reports and engagement with stakeholders, increasing visibility, impact and accountability.

The adoption of digital tools has made audit processes more structured, with digital working papers improving documentation and oversight. Staff have also improved their ability to coordinate and collaborate remotely, leading to more streamlined workflows. Communication between NAC, IDI and external stakeholders has improved, making engagement more effective.

This is in large part due to the SCP, which has helped the staff learn new digital skills, collaborate and understand new information. Prior to the project, the flow of information was very scarce. The work of the peers from Kenya is frequently commended as having been very valuable in

equipping them with new skills and providing feedback, on ICT specifically, but also on matters of internal governance systems and structures in general.

While these advances have been positive, the transition to digital workflows has not been uniform across all staff. Variations in digital literacy have created some discrepancies in how effectively staff can utilize digital tools. There have also been some language barriers affecting some staff whose primary language is not English, given that English is the language used by the software.

Attempts to establish a fully functional ICT unit have so far been unsuccessful. NAC relies on ICT support for the laptops and people with the appropriate level of expertise in how the laptops and the software work. To address this need, they recruited an ICT advisor. NAC has also assigned one staff member to work directly with the ICT advisor to ensure knowledge transfer and on the job training in ICT support.

NAC has also struggled to implement a digital transformation project. This was attempted, but the budget was constrained. It was noted during the interviews that this failed because ICT services are very expensive in South Sudan. In general, the high cost of internet and other digital services in South Sudan puts significant pressure on ICT budgets and, thus, the resources available to support internal governance systems and structures.

Overall, the SCP has made a substantial contribution to improving NAC's internal governance, particularly through ICT integration and digital workflow enhancements. These efforts have strengthened NAC's ability to conduct audits and communicate effectively. According to IDI, NAC South Sudan is today relatively advanced in the use of digital tools (Microsoft Teams) compared to SAIs operating in other countries in IDI's portfolio with similar contexts. However, challenges related to digital literacy, technical support, financial constraints and inadequate infrastructure continue to limit the full realisation of expected outcomes.

Focus area 4: HR development and staff welfare

Efforts under focus area 4 have aimed to enhance staff capacity, refine HR policies and address challenges in the work environment.

The SCP has supported the drafting of an HR policy and strategy to guide NAC's workforce development. However, full implementation is pending alignment with the legal framework, as NAC remains under the Ministry of Public Service.

Despite this delay, NAC has made progress in developing its human capital. Auditors have gained essential skills, allowing them to complete audits from planning to execution. This represents a major improvement compared to earlier stages of the project when some had never conducted an audit before.

Training and professional development have played a critical role in these improvements. NAC personnel have undergone training in financial, compliance and performance audits to enhance their technical expertise. Some key professional development interventions that are highlighted are IDI PESA and CPA Kenya, which 16 NAC staff, including female staff, are undertaking. Peer support, particularly from Kenyan counterparts, has also been instrumental in knowledge transfer and capacity building.

The SCP's contributions to HR development have had a significant impact on NAC's workforce. According to interviewees, staff now demonstrate greater competence and confidence in their roles, with an improved ability to conduct audits independently. Key activities, including workshops and mentorship, have enabled NAC to create a more skilled and self-reliant workforce.

In addition to technical skills, NAC staff have improved their ability to budget, plan, and execute audits using digital tools like Microsoft Teams. This has allowed for more streamlined operations and better collaboration. The presence of peers from Kenya and AFROSAI-E has been especially beneficial in reinforcing best practices and improving audit quality.

Despite these advancements, staff retention remains a challenge due to financial instability. The motivation of staff and overall working conditions are negatively affected by salaries not being consistently paid. According to our informants, many staff members continue to work without remuneration, largely due to their commitment to the institution and the professional growth opportunities provided through the SCP. Without sustained improvements in financial conditions, there is a risk of losing trained personnel, who must make a living elsewhere. It is, however, worth stressing that inconsistent salary payments is an issue across government institutions in South Sudan, not just NAC, which limits the outside options for NAC staff to the private sector.

As for gender, diversity and inclusion efforts, women remain underrepresented in NAC, with a participation rate of 24 percent in 2023. However, this may in large part reflect broader structural and

historical barriers to gender balance in the workforce. The limited pool of female candidates in auditing, largely due to systemic barriers in education and professional development, makes rapid progress difficult. Within this context and at this starting point, even small increases in female recruitment are meaningful steps forward.

The project has helped foster a more inclusive work environment by supporting female auditors and providing opportunities for skills development. While gender parity remains a long-term challenge, the SCP has helped lay a foundation for future improvements by raising awareness and promoting inclusivity in recruitment and training efforts.

Overall, the SCP has played an important role in strengthening NAC's human resource capacity, equipping staff with essential skills and supporting the development of HR policies. Nevertheless, challenges related to policy implementation, gender representation and financial instability remain. Improving financial security and ensuring timely salary payments, will be key to sustaining the progress made under the SCP.

Focus area 5: Advocacy and stakeholder engagement

Advocacy and stakeholder engagement have been critical activities of the SCP, aiming to strengthen NAC's visibility, credibility and influence among key national and international actors. This is crucial for capacity-building and independence. Throughout the project, progress has been made in fostering relationships with stakeholders, particularly within the government and the Assembly.

According to informants, NAC has engaged more actively with politicians and the Public Accounts Committee (PAC) in the Assembly. This has contributed to greater awareness of NAC's work and its role in promoting financial accountability. Stakeholder workshops with central government institutions have also been conducted. These interactions are an important step to institutionalising stronger accountability mechanisms.

One of the major achievements under this focus area has been the increased use of the NAC website and social media channels to disseminate reports and activities. This has improved transparency and accessibility, allowing stakeholders, including government officials, civil society organisations and international partners, to access audit findings more easily. The website has thus become an essential tool for engagement.

Beyond formal stakeholder meetings and digital engagement, NAC has also expanded informal interactions with key decision-makers. According to our informants, NAC has, through conversations with members of the Assembly, experienced a growing recognition of NAC's work and its importance in strengthening public financial management. However, challenges persist in ensuring that NAC's audit findings lead to concrete action. The lack of a robust follow-up mechanism in government for audit recommendations limits the extent to which engagement translates into policy or institutional change.

Overall, the SCP has contributed significantly to strengthening NAC's stakeholder engagement. The website, workshops and increased dialogue with key actors have enhanced NAC's presence and influence.

Summary and impact evaluation for effectiveness

The SCP has contributed significantly to NAC's institutional development, though its effectiveness varies across the five focus areas. The project has strengthened NAC's audit capacity, governance structures and stakeholder engagement, but financial instability, political delays and structural constraints have influenced the extent of the results achieved.





Increased independence of NAC

The increased independence of NAC has seen moderate progress, with the project providing valuable technical support in legal reforms. However, NAC remains heavily reliant on external forces, particularly the slow legislative process, which has delayed the full realisation of independence. Furthermore, there is uncertainty regarding how the National Audit Chamber Act will be implemented even if passed in the Assembly this year. Uncertainty about the governmental approval of future operational budgets will be a crucial challenge in the coming years and is partly outside the scope of the SCP. The project's potential contribution is hence assessed to be moderate, while the exposure to external forces is high, leading to moderate observed results and actual contributions.

Quality and impact of audit services

The focus area for audit quality and impact has seen the most substantial improvements, with NAC staff becoming more confident and capable of executing audits. The peer support model has been particularly effective, leading to a significant impact on observed results and strong contributions from the project. However, external constraints, including

Figure 5: Assessment of effectiveness

	 Potential contribution	 Exposure to outside forces	 Observed result	 Contribution of the project
Increased independence of NAC				
Quality and impact of audit services				
Internal governance systems and structures				
HR development and staff welfare				
Advocacy and stakeholder engagement				

Low impact/exposure No/little results	Medium impact/exposure Moderate progress	High impact/exposure Significant progress
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missing reports to audit and a large backlog, continue to limit NAC's overall impact.

Internal governance systems and structures

Internal governance systems and structures have benefited from digitalisation efforts and ICT investments. The use of Microsoft Teams and the website has enhanced transparency and collaboration, though challenges such as infrastructure limitations, digital literacy gaps and the high cost of ICT services in South Sudan persist. The project's contribution and observed results have nevertheless been effective.

HR development and staff welfare

HR development has improved NAC's technical capabilities, enabling auditors to conduct full audits independently. However, financial insecurity, including unpaid salaries, threatens staff retention and long-term sustainability. Gender inclusion remains a challenge, though progress has been made in hiring female auditors. While the project has had a meaningful impact, external financial and legal barriers continue to hinder progress, making its observed results moderate.

Advocacy and stakeholder engagement

Stakeholder engagement has increased, with NAC improving its visibility among key government entities, particularly in the Assembly. The use of digital platforms has further strengthened outreach. However, the lack of structured follow-up mechanisms has limited the practical impact of these engagements. The project's contribution in this area has been moderate, with a need for stronger institutional responses to NAC's audit findings.

4.3 Efficiency – Has the SCP delivered results in an economical and timely way?

The efficiency criteria assess how well the resources are being used by analysing whether the bilateral cooperation has delivered results in an economical and timely way. In this regard, it is relevant to review whether the project has achieved its objectives and whether the activities have been consistent with plans and budgets. We use the underlying theory of change to evaluate the design chain of the project and whether activities and arrangements are followed according to this chain. As demonstrated in our overall assessment presented in Table 4-2, the efficiency of the project is highly satisfactory.

South Sudan's political climate creates challenging conditions for the efficient execution of the strategic change project, facing issues related to economic constraints, limited internet connectivity, and lack of independence of NAC. Nevertheless, the input from interviews and project documents indicate that the project activities, deliverables and costs have been consistent with plans and budgets (see Figure 3 for budget and actual costs of the project).

Additionally, it is highly demanding to monitor the value-for-money of IDI's support to NAC since the conversion of resources into outputs, to a certain extent, is unobservable. For example, improved capacity of NAC staff can result in improved efficiency when external conditions in South Sudan improve. Simultaneously, it is challenging to compare efficiency across projects within IDI's portfolio due to varying in-country dynamics and

differences in the cost of producing audit reports. Notably, South Sudan is the only country in the portfolio facing salary issues, except for projects paused due to political instability, which directly impacts project costs, as IDI, in some cases, covers NAC allowances related to audit work. For example, to ensure NAC staff can conduct audit reports, IDI supports NAC staff by ensuring they receive half of a fixed sum prior to writing the report and the remaining half after the report is finished. This way, the employees are receiving some compensation for their work.

Even though it is challenging to measure project efficiency, one important success element that has been stressed by the informants we have interviewed is using peer-based support and training, consisting of workshops and other activities. In line with the findings of the mid-term review, we evaluate this approach to be highly efficient. The transfer of knowledge ensures the NAC staff can deliver, as well as enhances the quality of their performance and the quality of output audits. Our understanding is that such an approach mitigates risk associated with inefficiency, as one can evaluate the benefit of a workshop prior to the next. For example, NAC reduced its staff participation in AFROSAI-E workshops as some informants argue that these provided limited value beyond building trust and motivation among staff members. Instead, resources were reallocated to job training and auditor certifications, ensuring a more impactful and efficient use of funds and resources.

We find that a flexible design, with the possibility of adjusting the project activities, is crucial to achieving the intended results and project output in an efficient manner. This is especially relevant given the political climate and challenges in South Sudan.

Our findings suggest that IDI and NAC have actively worked towards managing project costs and thereby improving the efficiency of the project activities. For example, IDI initially supported a pilot for the professional development of auditors in Uganda, where five auditors from South Sudan completed training and an examination. However, the pilot proved costly, and success rates for the examinations were low. In response, IDI shifted the program to a school in Kenya, which had facilities in South Sudan, eliminating the need for travel and enabling ten additional participants to train and take the exam.

Interview insights highlight that IDI's support has been highly efficient. By not maintaining a permanent in-country presence in South Sudan, IDI

Table 4-2: Assessment of Efficiency

Is the underlying theory of change (including pre-conditions) clear, and is the design of the project, including monitoring and reporting arrangements, appropriate?	Highly satisfactory
Have the activities, deliverables and costs been consistent with plans and budgets?	Highly satisfactory
Have risks to planned SAI outputs and contribution to outcomes been appropriately identified and managed?	Satisfactory
Have appropriate arrangements been followed to ensure the quality of delivery?	Highly satisfactory
How efficient have the chosen delivery mechanisms been (peer-peer support, mobilisation of resource persons, combination of in-country and remote assistance) compared to other alternatives (e.g. use of consultants, use of IDI staff, increased country presence, long-term advisors)? Would any alternate mechanism be efficient in the long-term context?	Highly satisfactory
How well has support to new areas as ICT governance and tools been implemented?	Highly satisfactory
Overall assessment of efficiency	Highly Satisfactory

avoids fixed costs such as housing. Instead, it operates on an as-needed basis and allows funds to be used within NAC activities. Moreover, when NAC requires peer support, OAG Kenya can provide assistance and arrive in South Sudan within a matter of hours. Additionally, we find that the use of a long-term advisor has also proved to be a highly efficient delivery mechanism. The long-term advisor has contributed to NAC's ability to achieve more by sharing her knowledge, being present, and showing commitment to the work being done. The collaboration with the World Bank in the audit of projects has also been highly beneficial. The World Bank has covered travel costs for peers through the SCP to support NAC auditors, hence allowing the project to save some funds.

The use of Microsoft Teams as an audit tool has also increased the efficiency in producing reports by mitigating challenges and facilitating cooperation between peers. Prior to 2022, NAC staff worked solely on paper. Since then, they have switched to using Microsoft Teams to facilitate access to working papers and improve communication within NAC. The program has also allowed for digital meetings and workshops. Informants

highlight that the shift from paper to digital operations has improved the quality of the audits, increased the knowledge of NAC peers, and increased NAC efficiency. Input from interviewees confirms this by stressing that the shift towards digital operations is the single biggest achievement of the project in South Sudan.

In line with the theory of change, we find that risks to SAI output and contribution to outcomes have been identified, consistent with the findings in the mid-term review. The main risk is associated with financial constraints. The lack of sufficient funding hinders efficient operations and delays the publication of audit reports. Secondly, NAC's dependence on government funds means that staff salaries are funded through the government budget. Interviews indicate ongoing salary payment issues, with staff going unpaid for the past 12 months. This proves to be a significant challenge as it reduces NAC's operations and decreases employee morale. Nevertheless, input from interviews indicates that NAC staff are diligent and dedicated, resulting in audited reports, attended workshops and relatively low staff turnover.

4.4 Sustainability – Are outputs and outcomes sustainable in the longer term?

We understand the assessment of the criteria sustainability as whether the achieved benefits of the project activities, as evaluated by the abovementioned evaluation questions, are likely to be sustained. In the evaluation of these objectives, we identify aspects that hinder or substantiate the sustainability of the outputs and outcomes. As presented in Table 4-3, we assess the sustainability of the project to be satisfactory.

Financial instability, political delays, and structural constraints have impacted the extent of results achieved and pose challenges to the sustainability of project outcomes. Inputs from interviews emphasize that South Sudan's challenging conditions make sustaining project results difficult without external support. Moreover, our understanding is that the political instability in South Sudan poses a risk of sudden political upheaval, which could undermine everything NAC has worked to establish. The country's limited development further challenges the sustainability of these efforts.

As discussed in the previous criteria, the absence of salaries is a primary source of concern. This spills

out into several challenges for NAC, including retaining auditors that have gained experience at NAC and are approached by other employers that pay significantly higher salaries. This might pose a risk to the sustainability of the project benefits, as the institution is constantly drained of its capacity. However, insights from NAC staff show that there is a significant focus on ensuring peers do not lose their motivation and apply for a job elsewhere. An approach to ensure this does not happen, is to focus on the new recruits, as well as professional development of NAC staff, which has proved to be an important motivation for the personnel.

The absence of funding from the Government of South Sudan creates a challenging environment for organisations and institutions to prosper. NAC is consequently reliant on support from IDI and other supporters to carry out project activities. Consequently, there is no evidence that NAC would be able to operate sustainably as an institution in the absence of this support, and there is no indication NAC will be able to do so in the foreseeable future. As stressed in the mid-term review of the project, this represents a trade-off that needs to be thoroughly assessed if any changes are made to the design of the project. In the long run, outcomes are likely to remain unsustainable in the absence of external support – however, in the short run, external financial support minimizes staff turnover and consequently positively impacts the capacity of NAC. This can yield sustainable progress for the institution. Furthermore, informants highlight the need to diversify project donors in the long run to minimize the uncertainty of financial support following the potential discontinuation of IDI's funding.

Moreover, the sustainability of digital audit processes and reports depends on the payment of ICT licenses. NAC staff must have the necessary infrastructure and systems in place to apply the knowledge they have gained through capacity building, into project outputs. Without external funding, the sustainability of project outputs, only achievable through the switch to digital operations, could face a significant risk. NAC staff emphasize the importance of the internet in enhancing the efficiency of their logistics. Although we find it highly unlikely that NAC staff will revert to working without digital tools – it is a prerequisite that NAC have internet access, licenses and systems in place. NAC South Sudan has planned to transition to a more cost-effective system under AFROSAI-E in 2027, possibly improving the sustainability of results.

Further challenges that may impact the sustainability of project outputs include policy and

Table 4-3: Assessment of sustainability

Have the main stakeholders of the NAC been identified, and have efforts to strengthen and harness their support been factored into the project?	Satisfactory
Is the method of support increasing the likelihood that changes to performance and capacity can be sustained?	Satisfactory
Are the project approach, outputs and outcomes contributing to NAC achieving its planned impact?	Satisfactory
Overall assessment of sustainability	Satisfactory

legal delays. The drafted HR policy and strategy cannot be fully implemented until NAC achieves administrative independence from the Ministry of Public Service. Second, there is a challenge of gender representation, as women remain underrepresented in NAC. However, progress has been made with the recruitment of female auditors. Third, there might be training disparities: While training programs have been widely beneficial, discrepancies in skill levels persist, requiring continued investment in capacity-building efforts.

Gaining independence can contribute to ensuring the sustainability of project outputs by allowing NAC South Sudan to develop their own scheme of staff and remuneration in accordance with what is competitive. Support from partnerships will not be essential at this stage. Because of the capacity of NAC that has been built through this project, the staff will be able to continue to carry out the audit processes and produce audit reports. While the National Audit Chamber Act is a crucial formal step that provides security, financial constraints may still pose challenges for SAI in the long run.

Lastly, as emphasized by our informants at OAG Kenya and NAC South Sudan, peer-based support significantly enhances the likelihood of sustaining improvements in performance and capacity. This is primarily attributed to ongoing in-country follow-ups, which ensure that agreed-upon actions are effectively implemented.

4.5 Partnerships – Has the initiative utilised synergies between the partners?

The SCP has effectively leveraged synergies between partners, with each organization

contributing its expertise to address NAC’s institutional challenges. IDI has played a central role in project coordination, ensuring that NAC receives technical and strategic support. The partnership with AFROSAI-E and OAGK has been particularly valuable in providing peer-to-peer learning, ICT assistance and audit expertise, strengthening NAC’s operational capabilities.

The mobilization of partner support has generally been successful. NAC has benefited from the expertise of peer institutions, particularly through in-person engagements with partner SAIs. According to informants, the involvement of OAGK has been essential, particularly in ICT capacity-building, as Kenyan peers have provided hands-on support that has helped NAC staff navigate digital tools. AFROSAI-E has also played a key role at the Steering Committee level.

The project has utilized synergies with other IDI and AFROSAI-E initiatives, though there is potential for deeper integration. AFROSAI-E’s regional programs have provided additional training opportunities for NAC staff, but logistical and financial constraints have sometimes limited NAC’s ability to participate fully. Additionally, while IDI’s global programs offer further avenues for support, NAC’s unique challenges – such as financial instability and infrastructure limitations – require more tailored interventions.

Regarding partners’ responsibilities, OAGK and AFROSAI-E have largely delivered on their commitments, particularly in terms of training and advisory support. However, challenges have arisen in areas requiring broader institutional change, such as legislative reforms and financial independence, where external actors have limited influence. While IDI has facilitated these advocacy efforts, progress has depended heavily on South Sudan’s political landscape.

The project has also sought to coordinate with other financial and technical support providers at both national and regional levels. The project has for example collaborated with donors which have more flexibility, such as the World Bank, to cover costs such as allowances and transport for NAC staff while they undertake donor audits. However, NAC’s institutional instability has made it difficult to attract additional funding streams beyond this. The lack of direct financial support mechanisms within the project also limits NAC’s ability to manage minor operational expenses, such as transport and accommodation, which some informants noted as a concern.

The governance arrangements between NAC, IDI, OAGK and AFROSAI-E have been generally clear, but some areas for improvement remain. One issue raised by NAC staff was the perceived lack of autonomy in decision-making, particularly regarding budget allocations for logistical expenses. While IDI has strict policies on direct financial support, improved communication around procurement processes and minor operational expenditures could enhance NAC's sense of ownership in the project. It is however important to note that all TORs for major project procurements are shared with NAC management for inputs. NAC is also involved in developing work plans and budgets. Nevertheless, it is IDI who has the sole responsibility for the management and accountability of the funds. As discussed in the mid-term review, improved communication during the procurement process could enable IDI and NAC to better understand each other's objectives, expectations and constraints.

Currently, monthly project management meetings are held (reduced from bi-weekly at NAC's request) where project plans and progress are monitored. While the partnership structure has functioned effectively, more frequent steering committee meetings or structured feedback mechanisms could strengthen collaboration and ensure that NAC's priorities are consistently reflected in project planning. Such SC meetings could be a possibility if required.

Overall, we find that the SCP has successfully leveraged partnerships to build NAC's institutional capacity. The engagement of peer institutions, particularly from within the region, has been a major strength, as it has facilitated contextualized

Table 4-4: Assessment of Partnerships

Has IDI been able to mobilise sufficient quality and quantity of support from partners?	Satisfactory
To what extent has the project utilised potential synergies with other IDI and AFROSAI-E projects and products?	Highly satisfactory
To what extent have IDI's partners delivered on their responsibilities under the project?	Highly satisfactory
To what extent has the project utilized synergies with other providers of financial and technical support (at the country and regional level)?	Satisfactory
Are the governance arrangements for the partnership between NAC, IDI, OAGK, and AFROSAI-E clear, and is there room for improvement in the future?	Highly satisfactory
Overall assessment of partnerships	Highly satisfactory

support rather than external technical assistance with limited local understanding. While our findings suggest that some governance and coordination challenges remain, the project has demonstrated strong collaboration across stakeholders, contributing to sustained capacity-building within NAC.

5. Conclusions and recommendations

We find that the Strategic Change Project has significantly contributed to capacity-building, increased audit outputs and progress across multiple focus areas in NAC South Sudan. Importantly, the SCP has helped ensure continuity of NAC activities in a period of lacking financial and administrative autonomy as well as absent salaries and funding.

5.1 Conclusions

As emphasized in our evaluation of the project results, the contributions of SCP should be assessed ex-ante, i.e. based on the expected results at the time of the support. This is relatively important in the context of NAC South Sudan, given that external forces are important determinants for the potential to achieve results. Ex-post achievements will be largely determined by factors outside the control of IDI and the scope of the SCP. There are multiple sources of risk that are fully exogenous and on stakeholder or the Assembly level.

In general, we find that the project has empowered NAC to enhance capacity building and conduct audit training for its staff. This progress has been made possible through strategic partnerships with AFROSAI-E and OAG Kenya. As a result, NAC has accomplished several significant milestones, including clearing a three-year backlog of audit reports for 2011–2014, conducting performance and compliance audits – such as the IMF Rapid Credit Facility and the Juba-Rumbek Road project – and developing operational manuals for financial, performance, and compliance audits.

Sustainability and long-term benefits from the SCP hinge largely on external factors and decisions made by other stakeholders. The lack of administrative and financial independence, resulting in an inability of NAC to decide on areas to prioritize, will, over time, make it difficult to retain needed capacity and competence amongst staff and thus yield lasting results.

Furthermore, certain activities in the SCP, e.g. related to technical training, are less relevant and effective if salaries and infrastructure, such as the Internet, are lacking. This is also emphasized by informants, highlighting that sustainable capacity-building is achievable only if salaries are paid and key personnel hence are retained. As stated by

informants, the absence of salaries will both demoralize and make it likely that employees who have received training start looking for work in the private sector. It should be noted, however, that given the absence of salaries, we find that NAC through the SCP and peer-support from OAG Kenya has had a remarkably high activity level at a low cost. With only relatively small allowances, important financial audits and performance audits have been completed.

Our understanding is that the support from NAC has contributed to keep the institution running and to develop the expertise of NAC while awaiting more stable conditions in South Sudan, which will enable the full impact of the project to be realised. We find that the project has been highly efficient given the financial and contextual constraints in South Sudan. NAC's achievements would unlikely have been possible without the support of IDI.

Some informants expect improvements in the external factors affecting NAC, and according to the Auditor General of South Sudan, a National Audit Chamber Act is now at its final stage of the Assembly discussions and expected to be passed this year. Other related acts, e.g. on anticorruption, have recently been passed, which, according to informants, could be a source of optimism. Although one cannot evaluate the contribution of the SCP based on ex-post developments in forces outside the project's control, we find that this act would be crucial for NAC's future development. According to the Auditor General, the SCP contributed to important revisions of the NAC Act to include authority to manage its budget and human resources.

As was also pointed out by informants, even if the NAC Act is passed, it must be successfully implemented to be impactful. After the bill is passed, there will still be a major challenge to ensure financial autonomy in practice. For example, to make NAC successful in recruiting the personnel they need, not only is administrative independence a precondition, but also budgets covering a reasonable wage. Related to this, it should be noted that even when salaries are paid, the current salary level is low (employees also need other sources of income) and insufficient to retain and recruit needed personnel for NAC to function effectively as a supreme audit institution without help from donors.

Since there is a possibility for future improvements in the conditions and context of NAC, SCP

contributing to keeping the institution operational could be impactful. Further, given the starting point where very few reports have been produced historically, the contributions from the SCP have helped ensure that the most critical and needed audits are conducted, possibly making a significant difference in public accountability. In the context of South Sudan, even relatively small contributions to public accountability could enable significant impact.

Further, we conclude that there has been considerable progress in NAC since the mid-term review was conducted in 2022. Measures implemented after 2022, particularly the engagement of a long-term advisor for OAG Kenya, have resulted in a significantly higher activity level and improved quality, also evident in the number of audits and reports. Furthermore, important investments in ICT have contributed to more efficient operations. Without this capacity from IDI and the SCP, such progress seems unlikely, in particular considering the lack of salaries in 2024.

5.2 Recommendations

Even though there has been significant progress following the SCP 2020–2024, NAC South Sudan still faces significant challenges and is in need of support. As long as NAC lacks administrative and financial autonomy, the institution relies heavily on support from donors.

To enable sustainable and long-term impact of the capacity-building achieved so far, we find it essential that continuity of NAC's activities is secured until the political conditions improve. In this regard, the support from IDI is valuable, especially considering that maintaining the institution requires relatively modest funding.

If the new National Audit Chamber Act is passed and implemented successfully, one can possibly make a new assessment of what support and activities that are most suitable to enable NAC to be an effective and independent SAI in the future. It is, however, still highly uncertain when NAC will reach a level of independence and autonomy where the institution will no longer rely on donors. Inputs from informants suggest that NAC will need significant

support from donors also over the next strategic plan (2025–2029).

Given that an effective Public Accounts Committee is a crucial precondition to enable long-term impact of NAC's activities, measures that could help strengthening the PAC will likely contribute to sustainability of outputs. As discussed in this report and highlighted by the Auditor General of South Sudan, NAC has held workshops for both the PAC and accounting officers of various public entities. We find that continuing such activities in the future could increase NAC's potential impact.

According to informants, there are multiple donors that could be willing to provide support to NAC South Sudan. If e.g., the IMF, the World Bank, or other new donors decide to contribute to the funding of NAC, IDI can play an important role in ensuring coherence between the various donors' and stakeholders' responsibilities. According to IDI, joint donor meetings have previously been proposed to NAC, and we find that this possibly could be beneficial.

With its specific purpose of ensuring that SAIs in especially challenging situations are assisted, we find that IDI likely has comparable advantages supporting NAC South Sudan. This could imply that it will be effective if IDI continues being involved, "fills in gaps", and contributes to needed knowledge sharing, also in the long term. Regardless of the involvement of other donors, one could argue that IDI will have a relevant contribution in this role.

In general, as in all countries, IDI should have a strategy in South Sudan that includes actions that can contribute to sustaining the achieved objectives, also after support is discontinued. With the current situation and the fragility of NAC's external conditions, we nevertheless find that IDI's contributions are still highly relevant. In other countries where the political environment has improved significantly, IDI has discontinued its support because other donors have had a more relevant high-level contribution. However, in South Sudan, our findings suggest that the NAC still needs support to be operational and continue critical activities in the coming years, and that IDI is likely the most effective institution to contribute to this.

Appendix

Table A-1

Component 1: Strategic Outputs support the achievement of key audit related outputs, such as backlog audits, compliance audits, financial audits, petroleum sector audits and the annual performance report

2024	2023	2022	2021	2020
<ul style="list-style-type: none"> • Audit reports on backlog financial statements 2011-2014 printed and submitted to the Assembly • Audit reports on IMF Rapid Credit Facility through the Food Shock Window printed and submitted to the Assembly • Petroleum revenue audit 2019-2023 draft management letter completed • Performance audit on Education services under the Ministry of General Education draft report developed • Pre-study on a performance audit in the Ministry of Housing completed • Draft reports on compliance audits in 10 Ministries issued to the respective Ministers • Audit reports for 12 World Bank-funded projects for the FY 2023-24 completed and 	<ul style="list-style-type: none"> • Audit of backlog financial statements from 2011 to 2014 completed • Performance audit on the roads sector submitted to The Assembly and two audits in the housing and health sector commenced • Compliance audits on various subject matters commenced in 12 ministries • Petroleum revenue audit ongoing with scope increased to 2023. • Annual activity report from July 2019 to June 2023 prepared. 	<ul style="list-style-type: none"> • On-the-job support provided for the IMF RCF II audit. Report completed and submitted to the President and published by the Ministry of Finance • Ministry of Finance submitted financial statements for 3 years from 2011 to 2014. Entry meeting held and audit planning commenced. • On the job support to Roads-sector performance audit on-going • Petroleum audit on 95% revenues commenced in line with the R-ARCSS 	<ul style="list-style-type: none"> • 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 	<ul style="list-style-type: none"> • Ongoing for compliance audit of selected entities in the overall audit plan 202-21 • Ongoing outsourced audit of Central Bank funded by Norwegian embassy. Other audits of government owned companies to a little extent done • Ongoing special audit reports of donor funded projects, depending on request. WB-funded projects audited by firm • Annual NAC activity (Performance) report done for 2005-2018.

<p>submitted to the Bank on time by Dec 31st 2024</p> <ul style="list-style-type: none"> • Audit report for 1 Project funded by IFAD for the FY 2023/2024 completed and submitted on time • Report on the status of preparation of financial statements in the Country finalized and submitted to the National Assembly 				
Cost: NOK 1 777 630	Cost: USD 260 470	Cost: USD 161 591	Cost: USD 51 963	Cost: No costs provided
Component 2: FA.1 Advice for revision of audit act and independence efforts				
2024	2023	2022	2021	2020
<ul style="list-style-type: none"> • Special advisory note provided to the Public Accounts Committee to guide final discussions of the Audit Bill • Audit bill still awaiting passing in the Assembly 	<ul style="list-style-type: none"> • Audit bill still awaiting passing in the TLNA • Advice provided for the publication of audit reports despite not being tabled in The Assembly. (no specific provision in current law deterring this) 	<ul style="list-style-type: none"> • The Audit bill was approved by the Council of Ministers in December 2022 and submitted to the National Assembly 	<ul style="list-style-type: none"> • Advice for Audit Advisory Committee/Board arrangement in the act provided • Revised audit bill not yet submitted to The Assembly by MoJ. Unclear status and progress by the committee responsible for it 	<ul style="list-style-type: none"> • New bill developed by NCAC and with much input by NAC and partners. To be submitted to MoJ and The Assembly • Ongoing in various forums, including audit bill process and annual budget process with government. • NAC submits its budget needs to GOSS as other MDAs
Cost: NOK 48 067	Cost: USD 587	Cost: No cost provided	Costs: USD 118	Cost: No costs provided
Component 3: FA.2 Strengthen audit processes and systems, finalize compliance audit manual and basic training audit staff				

2024	2023	2022	2021	2020
<ul style="list-style-type: none"> Annual audit plan 2024-2025 developed and approved More audits performed and reviewed digitally through Microsoft Teams Refresher training on financial audit methodology Training on Report Writing for NAC Team Leaders and Reviewers 	<ul style="list-style-type: none"> Audit advisor seconded from SAI Kenya and has provided on the job support and guidance to all NAC audits Annual audit plan 2023-2024 developed and approved FAM and CAM audit manuals updated All audits performed and reviewed digitally through Microsoft Teams Over 5 peer visits to Juba to provide on the job support and training to audits Quality control training held for NAC supervisors 4 performance audit staff undertook AFROSAI-E's performance audit 3 module course in Kampala 	<ul style="list-style-type: none"> Quality control training held for NAC audit supervisors FAM and CAM refresher general trainings held for all audit staff Annual audit plan developed and approved by NAC management IMF RCF II audit and financial audit planning done using electronic working papers through new customized MS Teams audit system Weekly audit meetings held with audit managers and team members 	<ul style="list-style-type: none"> 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 	<ul style="list-style-type: none"> Structure of plan well developed. V1 for 2020-21 set in 2020. V2 in progress Stalled in 2020, but plan revised for 2021 and ongoing implementation Financial audit manual done in 2020. Compliance audit manual expected done in Feb 2021. Electronic tool not roll-out Performance audit manual done. A-SEAT tool customization initiated, but not completed. Several staff trained and guided over years for PA NAC IFMIS audit guideline v1 done. Various guidelines by AFROSAI-E and IDI, as well as other INTOSAI websites. NAC participated in key regional events.
Cost: NOK 76 016	Cost: USD 57 668	Cost: USD 30 738	Costs: USD 23 725	Cost: No costs provided

Component 4: FA.3 Strengthen strategic management and internal governance, including ICT-tools and internal reporting

2024	2023	2022	2021	2020
<ul style="list-style-type: none"> Annual operational plan developed Quarterly Operational planning and monitoring 	<ul style="list-style-type: none"> Annual operational plan developed Operational planning and monitoring tool developed 	<ul style="list-style-type: none"> New Management Information System incl rolling Operational Plan developed and updated quarterly 	<ul style="list-style-type: none"> New Management Information System incl rolling Operational Plan developed, with better link to the strategic plan 	<ul style="list-style-type: none"> ICT- strategy and action plan set in 2020. NAC ICT-team established, but UCT-director not hired. Procurement of prioritized

<ul style="list-style-type: none"> SAI PMF self-assessment undertaken Strong internal communication using MS Teams Strategic Plan 2025-2029 developed and approved Policy developed for an internal digital management information system Internet bandwidth was extended and provided for both remote audits and at the new NAC building 	<ul style="list-style-type: none"> All 80 laptops are in use by staff ICT advisor providing support and training to all staff, especially special groups Internet provided for remote audits and at the new NAC building 	<ul style="list-style-type: none"> 60 laptops procured from Kenya and distributed to NAC staff installed with MS 365 and new emails. A total of 80 laptops now provided. MS 365 and basic computer use training provided for all staff by ICT advisor. ICT advisor for NAC based in Juba recruited in October 2022 to facilitate implementation of ICT strategy 16 mobile internet modems procured to facilitate field audits ICT tool user agreements signed by all staff who received equipment. All ICT equipment tagged and registered in the asset register 	<ul style="list-style-type: none"> 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 	<ul style="list-style-type: none"> ICT-tools and system initiated for a first round. New organisational structure drafted in Strategic plan 2019-2024. Implementation awaiting new audit act and recruitments Paper-baed asset management system in place. New HQ in process of completion
Cost: NOK 1 658 918	Cost: USD 147 062	Cost: USD 177 149	Costs: USD 88 825	Cost: <i>No costs provided</i>

Component 5: Support HR, training and professional development, including training plan

2024	2023	2022	2021	2020
<ul style="list-style-type: none"> 9 staff undertook the IDI PESA course and sat for exams despite several hardships 	<ul style="list-style-type: none"> 10 staff registered for IDI PESA programme 5 staff undertaking CPA course 	<ul style="list-style-type: none"> NAC Professional development strategy approved 	<ul style="list-style-type: none"> Gender, Diversity and Inclusion analysis done, and baseline indicator set 	<ul style="list-style-type: none"> NAC staff trained in basic HR-management by AFROSAI-E in 1019. Gender, diversity and linclusion

<ul style="list-style-type: none"> 6 staff undertook the CPA Kenya course, with 4 staff graduating to level 2 Performance appraisal tool developed Code of Conduct developed and signed 	<ul style="list-style-type: none"> Draft HR policy developed with peer Performance appraisal tool developed Code of ethics developed Support with onboarding of 45 new recruits 	<ul style="list-style-type: none"> 4 NAC staff undertook IDI PESA P course and sat exams in September 2022 6 NAC staff enrolled for CPA Uganda accounting course in September 2022 Update of NAC HR policy commenced 	<ul style="list-style-type: none"> 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 	<p>analysis of NAC done with recommendations for policy.</p> <ul style="list-style-type: none"> Training drafted n early 2020 NAC staff trained by AFROSAI-E in 2019 Setting NAC system and routines in progress
Cost: NOK 222 963	Cost: USD 38 734	Cost: USD 33 665	Costs: USD 20 118	Cost: No cost provided
Component 6: Support stakeholder engagement, especially seminar with PAC				
2024	2023	2022	2022	2022
<ul style="list-style-type: none"> Stakeholder engagement sessions held with the Assembly and Auditees NAC website updated with audit reports and other policy documents NAC social media pages were consistently updated 	<ul style="list-style-type: none"> NAC website updated with audit reports 2023 NAC newsletter published NAC social media pages updated Stakeholder engagements held with auditees and the Public Accounts Committee 	<ul style="list-style-type: none"> NAC website launched in August 2022 and training for NAC stakeholder staff on website updates conducted. ICT advisor commenced updates to new NAC website South Sudan PAC chairperson invited for the launch of audit manuals and SAI policies. Initial dialogue with PAC commenced All completed audit reports submitted to PAC in June 2022 	<ul style="list-style-type: none"> New NAC Website developed and awaiting official launch and training of NAC staff in Q1 2022. 	<ul style="list-style-type: none"> Stakeholder engagement strategy and action plan developed Website updated lightly in mid-2020. New domain name procured. Process of new website initiated Draft accounting and Audit bill 2020 has been peer reviewed and is pending delivery to MOF to table it to the new The Assembly. Once passed, the professional accounting organisation will be established.
Cost: NOK 64 567	Cost: USD 32 404	Cost: USD 9 321	Costs: USD 4 204	Cost: No costs provided

Component 7: Project management and partner coordination

2024	2023	2022	2021	2020
<ul style="list-style-type: none"> • Successful visit of NAC DAGs to Oslo in August 2024 where meetings were held with MFA Norway and NORAD • Annual Steering Meeting held in April 2024 • Monthly project coordination meetings held • Engagement with European Delegation in Juba on possible collaboration • Stronger engagement and collaboration with the World Bank in Juba • Visit to Nairobi in December 2024 to showcase the impact of OAG Kenya's support to NAC and recognize the role of each peer 	<ul style="list-style-type: none"> • Bi-monthly peer update meetings held, with constant adjustment of activities • Audit advisor commenced on 1st January 2023 • Monthly project coordination team meetings led by NAC held • NAC Deputy Auditor General participated in IDI Project Management workshop in Paris 	<ul style="list-style-type: none"> • Bi-monthly peer update meetings held, with constant adjustment of activities • Project mid-term evaluation completed • Audit advisor recruitment completed and will commence on 1st January 2023 • 4 OAGK peers invited to Oslo for training on PDIA problem solving technique • Peer travel to Juba commenced in 2022 and all necessary logistical arrangements in place • Monthly project coordination team meetings led by NAC held 	<ul style="list-style-type: none"> • Project baseline set • Bi-monthly peer update meetings held, with constant adjustment of activities • 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) 	<ul style="list-style-type: none"> • Mobilizing peer team members, and preparing these on the tasks • Establishing a joint project online area (Microsoft Teams) for efficient and open communication for all involved in the project • - Initiated the baseline assessment of project indicators and Gender, Diversity, Inclusion as recommended in the evaluation of previous project. This is to be completed in 2021. • Drafted a project handbook, to compile all main routines in the project, as recommended in the evaluation of previous project. This is to be completed in 2021 • Assisting NAC in organizing a semi-annual meeting with all partners, held in September • Taking part in PFM coordination meetings regularly

Cost: NOK 499 023

Cost: USD 27 255

Cost: USD 136 046

Costs: USD 139 810

Cost: No costs provided

Tabell 5-1

Evaluation criteria	Evaluation methodology	Possible evaluation questions	Sources and information	Potential indicators
Relevance	<ul style="list-style-type: none"> Qualitative assessment of project documents and interview responses 	<ul style="list-style-type: none"> Was the decision to support NAC justified in terms of the feasibility of the project attaining its objectives given the operational context of NAC? How relevant is the design of the project to the needs of NAC, and how involved were the NAC and delivery partners in the design? How well have lessons learned from the previous support to NAC been utilized for the design and implementation? To what extent is the project informed by an appropriate gender, diversity, and inclusion analysis? How relevant were the recommendations of the analysis, how were they used, and how might this be improved? To what extent did the partners monitor the project pre-conditions and adjust plans where necessary pre-conditions did not hold during implementation? 	<ul style="list-style-type: none"> Interviews with IDI staff Interviews with NAC staff Interviews with AFROSAI-E and OAGK SCP documents 2020-2023 Project report NAC Peer-support project 2020-2023 NAC staff survey 2023 – and 2022 peer support project feedback Gender, Diversity, Inclusion analysis done (Q4 2020) Mid-term evaluation 2022 Inputs from interviews and reports regarding: <ul style="list-style-type: none"> decisions and design considering IDI Bilateral Policy utilization and implementation of lessons learned monitoring of preconditions and plans gender analysis at baseline Reporting on gender indicators Reporting on adjusted plans to Steering Committee Project coordination team minutes showing adjustment of plans 	<ul style="list-style-type: none"> Interviewee's assessment of: <ul style="list-style-type: none"> decisions and design considering IDI Bilateral Policy utilization of lessons learned monitoring of pre-conditions and plans gender analysis at baseline etc.
Efficiency	<ul style="list-style-type: none"> Qualitative assessment of project documents and interview responses 	<ul style="list-style-type: none"> Is the underlying theory of change (including pre-conditions) clear, and is the design of the project, including monitoring and reporting arrangements, appropriate? Have the activities, deliverables and costs been consistent with plans and budgets? Have risks to planned SAI outputs and contribution to outcomes been appropriately identified and managed? 	<ul style="list-style-type: none"> Interviews with IDI staff Interviews with NAC staff Interviews with AFROSAI-E and OAGK SCP documents 2024 cost extension documents, including the NAC SCP Detailed budget 2024 updated 	<ul style="list-style-type: none"> Test of theory of change Cost of support Interviewee's assessment of: <ul style="list-style-type: none"> adaption to the pandemic utilized synergies

- Have appropriate arrangements been followed to ensure the quality of delivery?
- How efficient have the chosen delivery mechanisms been (peer-peer support, mobilisation of resource persons, combination of in-country and remote assistance) compared to other alternatives (e.g. use of consultants, use of IDI staff, increased country presence, long-term advisors)? Would any alternate mechanism be efficient in the long-term context?
- How well has support to new areas as ICT governance and tools been implemented?
-
- partners delivering on responsibilities
- mobility of support
- support on gender issues
- etc.

Effectiveness	<ul style="list-style-type: none"> • Qualitative assessment of project documents and interview responses • Contribution analysis will be applied at this stage, and we will assess whether the necessary conditions to make reasonable causal claims hold (Box A) 	<ul style="list-style-type: none"> • To what extent have the deliverables contributed to the expected SAI outputs and outcomes, and what factors hindered or contributed to this? • How has the support incorporated gender, diversity and inclusion issues? • Are the results delivered till now keeping the project on track for meeting the final objectives? • 	<ul style="list-style-type: none"> • Project report 2023 • Mid-term evaluation 2022 • Reports of activities • Interviews with IDI staff • Interviews with NAC staff • Interviews with AFROSAI-E and OAGK • Interviews with external stakeholders • Baseline measurements • External reports, e.g., in media, about audit quality 	<ul style="list-style-type: none"> • Qualitative and quantitative data regarding outputs • Test of theory of change • Baseline indicators
	<ul style="list-style-type: none"> • Qualitative assessment 	<ul style="list-style-type: none"> • Have the main stakeholders of the NAC been identified, and have efforts to strengthen and 	<ul style="list-style-type: none"> • Interviews with IDI staff • Interviews with NAC staff 	<ul style="list-style-type: none"> • Interviewee's assessment of

	of project documents and interview responses	<ul style="list-style-type: none"> harness this support been factored into the project? Is the method of support increasing the likelihood that changes to performance and capacity can be sustained? Are the project approach, outputs and outcomes contributing to NAC achieving its planned impact 	<ul style="list-style-type: none"> Interviews with AFROSAI-E and OAGK Reports from similar projects Reports and documents from external stakeholders (e.g. media reports) 	outcome and output sustainability
Partnerships	<ul style="list-style-type: none"> Qualitative assessment of project documents and interview responses 	<ul style="list-style-type: none"> To what extent has the project utilised synergies with other providers of financial and technical support (at the country and regional level)? Are the governance arrangements for the partnership between NAC, IDI, OAGK, and AFROSAIE clear, and is there room for improvement in the future? Has IDI been able to mobilise sufficient quality and quantity of support from partners? To what extent has the project utilised potential synergies with other IDI and AFROSAI-E projects and products? To what extent have IDI's partners delivered on their responsibilities under the project 	<ul style="list-style-type: none"> Interviews with IDI staff Interviews with NAC staff Interviews with AFROSAI-E and OAGK SCP documents Information from interviews and project documents related to governance arrangements clarity and mutual learning in the partnerships 	<ul style="list-style-type: none"> Interviewee's assessment of: <ul style="list-style-type: none"> governance arrangements clarity mutual learning in the partnerships

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