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This action is financed by the European Union

**ANNEX 2**

**of the Commission Decision on the Annual Action Programme 2016 in favour of the Republic of Liberia to be financed from the 11<sup>th</sup> European Development Fund**

**Action Document for Support to the General Auditing Commission**

<b>1. Title/basic act/ CRIS number</b>	Support to the General Auditing Commission CRIS number: LR/FED/037-672 financed under the 11 <sup>th</sup> European Development Fund	
<b>2. Zone benefiting from the action/location</b>	Liberia The action shall be carried out at the following location : General Auditing Commission Headquarters in Monrovia and other selected locations	
<b>3. Programming document</b>	National Indicative Programme (NIP) for the Republic of Liberia for the period 2014-2020	
<b>4. Sector of concentration/ thematic area</b>	Governance	DEV. Aid: YES <sup>1</sup>
<b>5. Amounts concerned</b>	Total estimated cost: EUR 5 070 000 Total amount of EDF contribution EUR 5 000 000 This action is co-financed in joint co-financing by the Republic of Liberia for an amount of EUR 70 000	
<b>6. Aid modality(ies) and implementation modality(ies)</b>	Project Modality Indirect management with the Government of Liberia	
<b>7 a) DAC code(s)</b>	1511 Public Financial management	

<sup>1</sup> Official Development Aid is administered with the promotion of the economic development and welfare of developing countries as its main objective.

<b>b) Main Delivery Channel</b>	10000 Public Sector Institution, 12000 Recipient Government			
<b>8. Markers (from CRIS DAC form)</b>	<b>General policy objective</b>	<b>Not targeted</b>	<b>Significant objective</b>	<b>Main objective</b>
	Participation development/good governance	<input type="checkbox"/>	<input type="checkbox"/>	X
	Aid to environment	X	<input type="checkbox"/>	<input type="checkbox"/>
	Gender equality (including Women In Development)	X	<input type="checkbox"/>	<input type="checkbox"/>
	Trade Development	X	<input type="checkbox"/>	<input type="checkbox"/>
	Reproductive, Maternal, New born and child health	X	<input type="checkbox"/>	<input type="checkbox"/>
	<b>RIO Convention markers</b>	<b>Not targeted</b>	<b>Significant objective</b>	<b>Main objective</b>
	Biological diversity	X	<input type="checkbox"/>	<input type="checkbox"/>
	Combat desertification	X	<input type="checkbox"/>	<input type="checkbox"/>
	Climate change mitigation	X	<input type="checkbox"/>	<input type="checkbox"/>
	Climate change adaptation	x	<input type="checkbox"/>	<input type="checkbox"/>
	<b>9. Global Public Goods and Challenges (GPGC) thematic flagships</b>	N/A		
<b>10. SDGs</b>	<p>Main Sustainable Development Goals (SDG) on the basis of section 4.1: "Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels"</p> <p>Secondary SDG Goal(s) on the basis of section 4.1: "To end poverty in all its forms everywhere."</p>			

## SUMMARY

This project's main objective is to assist in the process of improving accountability and transparency in the management of public resources in Liberia, providing assurance to citizens and the legislature that public money has been properly and wisely spent thereby ultimately contributing to poverty reduction.

Specifically, the project will assist the General Auditing Commission of Liberia (GAC) in becoming a modern, credible and independent Supreme Audit Institution as defined in INTOSAI (International Organisation of Supreme Audit Institutions) standards and AFROSAI African Organisation of Supreme Audit Institutions) guidelines by supporting it to comply with the provisions in the General Auditing Commission (GAC) Act, 2014 improve the quality and impact of its public external audit and its key management and administration functions. The project will also strengthen and improve the relationships of GAC with its main stakeholders (Legislature, other Integrity institutions, etc.) so as to improve the overall impact and efficiency of its activities.

This project builds upon and draws lessons from previous EU support and is an important accompanying measure to budget support operations. Designed with and anchored in the GAC's Strategy and Capacity Building Plan, the project will further build on the track record,

commitment and willingness of the incumbent Auditor General, who is expected to remain in office for the project' duration and has demonstrated commitment and willingness to reform and improve the institution and set an example for the transparency and accountability in the use of public funds in Liberia.

The implementation modalities the project will combine an international technical assistance service contract with programme estimates to a.o. allow the GAC to finance the professional qualifications programmes, audit training (through African Organisation of English-speaking Supreme Audit Institutions AFROSAI-E) for audit and key administrative functions and improving relations and services of the GAC with and to all stakeholders.

## **1 CONTEXT**

### **1.1 Sector/Country/Regional context/Thematic area**

Although Liberia has enjoyed relative peace and stability since the end of the war in 2003, it remains one of the poorest countries in the world with one of the lowest levels of human development, weak state capacity, and a high level of dependence on international donors.

Economic growth averaged 7.6% from 2007 to 2013, and helped reduce extreme poverty incidence. But the overall incidence of poverty remains high. The Ebola outbreak in 2014 negatively affected the economic growth with reduced investment and foreign companies' presence, and created important gaps in the national budget. The country is returning to its pre-Ebola situation but faces severe economic and budgetary constraints due to a sharp fall in international commodity prices, underlining the need to improve resilience against shocks including through improved use of public funds, economic expansion and investment.

Governance, justice and public institutions remain weak. Although there has been good progress on public financial management reform, much still needs to be achieved in the fight against corruption and to improve transparency and accountability. There is a wide perception that economic growth is not equally benefiting all Liberians.

The National Development Plan the “Agenda for Transformation” (AfT) for the period 2012-2018 addresses the main challenges for economic and social development in Liberia, focusing on security, growth, social issues and civil service reform. The Government of Liberia has shown commitment and ownership in implementing the plan, but is hampered by the institutional capacity to coordinate and follow-up on implementation. In 2015, following the end of the Ebola outbreak, the government reprioritised the AfT to align better to the post-Ebola situation, United Nations Mission in Liberia (UNMIL) drawdown in 2016 and the 2017 elections.

#### ***1.1.1 Public Policy Assessment and EU Policy Framework***

The objective of the EU's relationship with the Republic of Liberia is to support the transition from a post conflict situation characterised by structural poverty and governance challenges towards a sustainable and inclusive development path. The multiannual National Indicative Programme is based on the AfT and the New deal for engagement in fragile states. The EU's allocation to Liberia in the period 2014-20 is EUR 279 000 000 of which EUR 108 000 000 for good governance which includes support for the improvement in public sector financial management. The 11<sup>th</sup> EDF support in the governance sector has so far been delivered largely through a State building contract (budget support). This is complemented by a specific commitment supporting PFM (Public Financial Reform) reforms implemented by the World Bank. The National Indicative Programme (PIN) has also foreseen continued support to the

General auditing Commission (GAC), the Supreme audit Institution of Liberia, in order to promote accountability and transparency in the management of public resources as a fundamental accompanying measure to budget support.

The Government has adopted a PFM Strategy and Action Plan 2011-2016 as the framework for the re-introduction of the necessary institutions, processes and procedures meant to enhance the PFM systems in Liberia. The PFM Strategy has seven priorities with the GAC falling under component 4 Enhancing transparency and accountability. In the last years the PFM Strategy has shown results and progress as shown by improvements in 16 indicators in the 2016 Public Expenditure and Financial Accountability (PEFA) indicators using the 2011 version of the PEFA framework. A new PFM Strategy is in its initial development stages.

The General auditing commission (GAC) is the Supreme audit Institution (SAI) of Liberia which as an INTOSAI member should aim to promote accountability and transparency in public financial management and to provide assurance that the government has incurred expenditure in line with the law and the intentions of the legislature and demonstrated good value for money in the use of public resources. The GAC is a constitutional body established by chapter 89 of the 1984 Constitution. It was originally established under chapter 53 of the Executive Law of 1972 as the General Auditing Office. The law was amended in 2005 reinforcing GAC as a separate autonomous commission. In 2007, with the appointment of its first Auditor General after the Liberian conflicts, the GAC became operational. However, most of the provisions of the 1972 law remained in place, which required GAC to undertake now outdated practices of continuous audits, examinations of all transactions, naming public officials in audit reports and undertaking special investigations.

A revised GAC Act to repeal chapter 53 of the Executive Law of 1972 and all amendments to make the Commission a modern SAI came into effect in 2014 (developed with EU support). According to the 2014 GAC Act part 3 the GAC is an autonomous public commission which includes among other financial autonomy from Government: The Auditor General submits the budget of the GAC directly to the legislature for review and approval with a copy to the ministry of finance and development.

In the PEFA of July 2016 (under indicator PI26i<sup>2</sup> scope nature and follow-up of external audit the GAC) improved in the dimension of scope and nature from C to B thanks to greater compliance with the International standards for supreme audit Institutions. As regards indicator PI26ii<sup>3</sup> the dimension on timeliness of submitting audits of the consolidated government accounts performance fell mainly due to capacity constraints, with many ministries & agencies (M&As) not having submitted their financial statements for consolidation. The indicator on Government's follow-up on audit recommendations has somewhat improved with the help of the Internal audit Agency (which uses an audit tracker system to follow recommendations of both internal and external audits). While some ministries such as the ministry of public works have developed strategies and action plans to tackle the identified deficiencies, others still need to develop a system to address weaknesses. The key pending action item for the GAC under the PFM Strategy was its own audit which was concluded April 2016 with publication expected soon.

The GAC has a portfolio of almost 600 public sector clients and GAC interpreted the previous legislation as requiring them to audit each of them every year. This was an impossible task

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<sup>2</sup> 2011 version of the PEFA framework

<sup>3</sup> 2011 version of the PEFA framework

and was never achieved. The new Act gave the Auditor General more flexibility in what and when to audit. The Act requires the GAC to audit the consolidated financial statements every year and any other public body that is required under law to produce financial statements, e.g. State-owned Enterprises, but the General Auditor (GA) has the freedom to choose what else to audit.

GAC audited the consolidated fund and accountability statements and produced reports for the periods 2010-11, 2011-12, 2012-13 and 2013-14 and made some positive recommendations. From January to June 2016 the GAC produced already 26 audit reports among other on the ministry of finance (2011 – 2014), the Liberia Maritime Authority (2007 – 2012) and the Liberia extractive industries transparency initiative (2013 – 2015). Additional twenty-eight (28) procurement audits are being finalised for publication. The GAC has also commenced audit on the FY 2014/15 consolidated accounts, which was submitted to the AG on January 25, 2016. In 2015 the GAC published 15 audit reports including on the Social Development Fund (2011 – 2013) in four counties, the Liberia Anti-corruption Commission (2010 – 2013), the Ebola Trust Fund and two special audits on the ministry of public works (the latter two at the EU's and IMF specific request). In 2014 the GAC presented 17 audits e.g. on the Social Development Fund (2011 – 2013) in five counties, the ministry of public works (2009 – 2012), and the General services agency (2006 – 2011).

For the future the GAC in June 2016 launched its Strategic plan for 2016 – 2020 as required in the 2014 GAC Act. In the Strategic Plan the GAC develops its vision, mission, core values, strategic goals, outcomes, and assesses the capacities needed to achieve this. Strategic goals are: greater impact of GAC's audit recommendations, increased trust in GAC as a credible organisation and higher performance. The GAC wants to achieve the following outcomes: enhanced performance accountability and transparency, increased audit coverage for financial, performance and compliance audits, quality audits published on time, as well as more effective stakeholder engagement. In order to achieve these outcomes and strategic goals the GAC requires capacity in terms of resources, infrastructure, appropriate working environment, organisational systems and professional staff development and establishes eight indicators for which baselines and targets will be established during the first year of the strategic plan.

As regards human resources the GAC has developed a detailed Staff professionalisation and capacity building strategy for the years 2016 – 2019 in which the GAC describes capacity needs and presents detailed costs for training related to audit qualifications. Both the Strategic and the Capacity building plan include an M&E framework that has been used for the design of the project.

### ***1.1.2 Stakeholder analysis***

The GAC of Liberia is the main project target and has extensively participated in the project formulation at senior management level. The NAO has also participated in the formulation. The GAC has a budget of close to USD 6 000 000 during the last financial years and future projections range between 5 700 000 and 6 000 000 (approx. 90% of which is spent on salaries and recurrent costs leaving little room for capacity building).

Although a considerable number of audit staff has advanced degrees in various disciplines, the number of professionally qualified staff remains low. According to the Staff professionalisation and capacity building strategy of a total of 240 staff members who took the staff placement exams; 33% scored less than 40% in the area of accounting skills, while only 13% scored more than 80%. The new GAC Act of 2014 requires the GAC to undertake

performance auditing but only a dozen of personnel is assigned to this due to lack of qualified staff. There are further shortcomings in the qualifications of staff in administration, public finance, IT, human resources and asset management. The objective of the GAC is that within the next four years at least 60% of staff has professional certifications in their area of work. The overall cost for the Staff Professionalisation and Capacity Building Strategy is at USD 1 200 000.

**National Legislature:** The Legislature is a key stakeholder in terms of following up on GAC reports. Its Public accounts and audit Committee (PAAC) needs to respond to GAC reports in a timely manner and act accordingly on the findings in those reports by holding public officials to account. According to the PEFA of July 2016 the Legislature's public accounts and audit Committee (PAAC) has met about 25 times and has examined 15 audit reports in the last three fiscal years. The 15 members of the PAAC are supported by the PAC Secretariat which has 17 staff members and is receiving support from the World Bank PFM Project. Overall, of the 84 audit reports that the PAC secretariat has analysed, the legislature has scrutinised only 21 and published recommendations in 2014 and 2015. PEFA scores on legislative scrutiny of external audit have improved but remains low at D+<sup>4</sup>.

**Auditees:** Government ministries and agencies have a responsibility to cooperate with the GAC and provide GAC with information and records it needs to carry out audits as required by the Act. They should also implement recommendations. In turn GAC needs to manage its relationships with auditees in a professional manner. There needs to be close cooperation with the ministry of finance and development planning (MFDP) to ensure improvements arising from audits are made and that wider issues arising from those audits are fully considered by MFDP and the Comptroller & Accountant General, including agreements on formats of accounts and the appropriateness of accounting policies. According to the PEFA of July 2016 there is not much evidence of the government's follow-up of GAC audit recommendations. However, the Internal Audit Agency has established an audit tracker where it keeps track of recommendations of both internal and external audits. Still there is much need for improvement in the follow-up is given by auditees to the GAC recommendations.

**Civil Society:** Media occasionally uses GAC audits for stories with often significant impact on civil society. Audit reports on Ebola expenditure or ministry of public works and the National oil company have triggered extensive press and civil society agitation and the GAC and its current AG can be credited for having provided the basis for a minimum level of transparency, although at the price of much pressure on the institution and yet to be seen concrete follow up by other integrity institutions. The project and future civil society organisations (CSO) actions on public accountability will target improved capacity of the GAC to engage productively with media and CSOs.

**AFROSAI:** GAC is a member of the African organisation of English-speaking supreme [audit institutions](#) (AFROSAI-E), the regional group of INTOSAI (International organisation of supreme audit institutions), and in charge of promoting cooperation between English speaking African SAIs through studies, training and exchanges of ideas. AFROSAI has established a working relation with the GAC and a source of capacity building resources will be used that are adapted to the country's context.

**Integrity institutions:** Potential fraud and corruption issues unveiled by GAC reports need to be referred to the Liberia Anti-Corruption Commission (LACC), ministry of justice, Financial

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<sup>4</sup> 2011 version of the PEFA framework

intelligence Unit. GAC should also take opportunities of working closer with the Internal Audit Agency (IAA) and Public procurement and concessions commission (PPCC) in areas of mutual interest. These will be targeted through the project's "Strengthened relationships with stakeholders" component.

Development partners in PFM will have an important role to play in championing accountability and good governance issues.

### ***1.1.3 Priority areas for support/problem analysis***

The choice and focus on external audit function needs within the PFM sector needs to be seen in the context of donor coordination and aid effectiveness as well as in the specific Liberian context. The core PFM reform strategy is supported in a rather coherent manner by most donors through a single project, the \$ 28 550 000 Integrated public financial reform project (IPFMRP) implemented by the World Bank and to which the EU also contributes to since 2015. The project will end in 2017. This programme is focused on support to the Government and notably the introduction of a modern integrated financial management information system (IFMIS), from which the GAC benefits from.

In this context the EU has been providing support to the GAC, an independent institution, in EDF 9 and 10 and has already announced support in the NIP 11<sup>th</sup> EDF. The aim is to build and consolidate a critical institution that is not receiving much partners support. EU support constitutes also a critical accompanying measure to the credibility of budget support. The last PEFA shows some progress in the work of the GAC. Importantly, the incumbent Auditor General (a "change agent") has demonstrated commitment and willingness to reform and improve the institution and set an example for the transparency and accountability in the use of public funds in Liberia (through e.g. a number of key audits on use of Ebola related funds or the GAC's first ever audit). These provide a unique opportunity to consolidate and extend its positive impact on other Liberian Institutions and public life.

Concerning specific problem/challenges for the external audit and the GAC, firstly, while the GAC manages to deliver basic audit functions it was seen as a poorly performing SAI in the 2012 INTOSAI peer review. It has not undertaken many audits of the type required or compliant with international audit standards. Currently, GAC is at level 2 of AFROSAI-E implementing guidelines. Since it's re-establishment in 2007 the GAC has not been able to undertake the type of audits required by INTOSAI i.e. financial and performance audits in meaningful numbers mainly due to the inability of government and its agencies to produce financial statements either at all or that meet international accounting standards and performance audit is at an early stage of development. One of the major challenges facing the GAC in this regard is the shortage of qualified accountants in the public sector. For example GAC has not been able to identify suitable candidates to fill positions mainly because most staff does not possess professional accountancy qualifications which are a requirement for holding those positions.

Secondly, the 2014 GAC Act has added new challenges to the GAC that they did not have before so as to become a modern SAI. As an independent commission it needs to modernise its administration functions. As an autonomous body they will need to develop modern HR policies, procedures and practices to maximise the benefit from staff inputs etc. Therefore, GAC needs to engage professionally qualified staff in the HR, finance, legal and internal audit areas to meet the new requirements of being an independent body.

Thirdly, GAC work has suffered in the past from difficulties in the relationships it has with "clients" who often see GAC as only being there to find fault or criticise or even to find evidence of fraudulent or corrupt practices. The naming of public officials in public reports has also caused tensions and individuals felt they did not have the opportunity to defend themselves. This approach needs to be somewhat improved to allow the GAC to become a driving force for positive change. Therefore, the GAC needs to raise its profile with key stakeholders (as described in the previous section) so all interested parties clearly understand the role of the new GA and also GAC can discuss and integrate in its work how to better contribute to their respective functions.

Therefore, the main problems to be addressed are deficiencies in management and administrative and HR functions, poor relationships with clients, capacity in under taking core audit functions.

In consequence, the main priority areas include assisting GAC in implementing the provisions of the GAC Act, 2014 and the development of the core administration functions of Human Resources (HR), including performance management, and planning and budgeting. In line with the GAC Staff professionalisation and capacity building strategy, key priorities include supporting the development of the core audit functions of financial audit (with a focus on basic functions such as auditing reliability of financial reports, regularity of transactions and basic control systems, whereas due to its complexity performance audit will be targeted by the project only as second priority possibly as a pilot), as well as compliance and strengthening core and middle management capabilities. Additional priorities include improving working relations of GAC with key stakeholders, improving the services provided to PAC and supporting the professional development of staff.

**1.2 Other areas of assessment**

N/A.

**2 RISKS AND ASSUMPTIONS**

<b>Risks</b>	<b>Risk level (H/M/L)</b>	<b>Mitigating measures</b>
The Executive branch does not support the financial independence of GAC in contravention of the 2014 Act	M	Political and policy dialogue to raise the profile of the issue to persuade government to support the programme. Workshops will also emphasise the importance of the issue to stakeholders
Change of GAC leadership during the project that is not committed to it	M	Engage with new leadership to ensure project ownership and eventual redefinition to accommodate management priorities
GAC staff are not committed to reform or change and reluctant to participate	M	Change management committee should emphasise the importance of the actions and why staff should support it. Using AFROSAI E trained trainers should help create an enabling environment where individuals can learn, use of PEs should reinforce ownership
GAC staff do not have the capacity to fully benefit from training programmes	M	A supportive learning environment will be established. Also using AFROSAI E trainers will help breakdown perceived barriers and staff will have access to counterparts if necessary.

## **Assumptions**

Main assumptions are as follows:

- (1) the Government of Liberia remains strongly committed to the public financial management reform programme and establishing modern and effective management and control procedures in order to enhance accountability, transparency, effectiveness and efficiency in the use of public resources;
- (2) the staffing of the GAC is appropriate to the needs and functions that the GAC is supposed to carry out and GAC senior management fully buy-in to and take full ownership of the project;
- (3) GAC will ensure sustainability and continuity by putting in place measures to enable GAC take responsibility for the key project components and activities during and after the technical assistance;
- (4) the project related staff, both national and international, will work closely in a harmonious, supportive manner to realize the activities.

### **3 LESSONS LEARNT, COMPLEMENTARITY AND CROSS-CUTTING ISSUES**

#### **3.1 Lessons learnt**

During the previous 9<sup>th</sup> and 10<sup>th</sup> EDF support projects the GAC office underwent three major reorganisations and there were many changes at senior management level. Commitment to change was insufficient to put to optimal use the technical and financial capacities provided by the projects and to create the enabling environment to enable the successive projects to fully achieve the set objectives. Moreover, previous projects did not benefit from complete buy-in by the beneficiary from top to bottom.

Specific achievements made under earlier EC support to GAC have been identified, such as (1) On the job training for auditors (basic and advanced) as one of the main components contributing to the professional development of the auditors. (2) Certification activities were initiated but there is still a need to continue training substantive staff with professional accreditation (3) A human resources management system is in place but needs further implementation support (4) Auditors apply training materials, manuals and documents, but more practice and tutoring still required. (5) There is a Code of Conduct for all staff as well as a Code of Ethics for auditors (adopted from INTOSAI). A technical assistance project under the 9th EDF support provided the linkage to previous EU support. Under 9th EDF the EC financed the Auditor General's position until April 2011, since then it falls under the responsibility of the Government of Liberia to fund the position. Another noteworthy contribution was support to the preparation of a first Strategic Plan which enabled GAC to establish benchmarks to guide and gage its progress thus allowing for a more complete and targeted approach to future EC support. The progress made in PFM reform has been further recognised by the EC's decision to grant budget support to Liberia. A ROM report of September 2009 concluded that earlier EC technical assistance to GAC had mostly achieved intended results and had received high visibility.

During the EDF10 project the long term technical assistance (LTTA) did provide specific inputs on capacity building and specialised training, however the trainings and trainers were not always fully adapted to the specific needs of GAC. In this new project, all capacity development activities will be aligned with the GAC Staff professionalisation and capacity building strategy, and follow the AGs wishes to make more extensive use of other regional expertise (which has proved better adapted to the Liberian context) through AFROSAI-E which offers opportunities to source training experts and materials such as template manuals

and are better suited for capacity building amongst peers that have an established professional relationship with the GAC.

More recently the current leadership of the AG, appointed in 2014 took a leading role in re-establishing and reforming the GAC providing the needed strategic direction improved performance and produced several audits that have greatly increased transparency in the use of public funds and set a public example (including the first ever audit on the GAC itself and critical public areas such as the Ebola period expenditures). Thus the "change agent" necessary for the crucial reforms of the GAC seems to be in place and with the GAC Act possibly for a period of seven years, until 2021. The AG has spearheaded the new GAC strategic plan 2016-2020 and the Staff building and professionalisation strategy 2016-2019, on which the new project will build, also ensuring the proper ownership and leadership by GAC under this proposed project.

Despite the commendable progress so far, there is still considerable work to be done to strengthen the external audit function in Liberia. The monitoring of the public financial system rests on the existence of a robust, credible and sustainable SAI. The project therefore seeks to build upon past experiences and achievements, and continues to promote overall and specific objectives that formed the basis of previous support from the EU and other donors. There is need to ensure long-term institutional sustainability by consolidating GAC's structures and processes and strengthening GAC in the areas of INTOSAI attributes. Indirectly the project should aim, within its sphere of mandate and activity, to assist GAC address some of the external factors presently limiting its effectiveness as set out in the above Sector context.

Eventually, based on a clear request by the AG taken in all understanding of its management and financial implications and in order to provide greater ownership to the GAC and simplify the financial management, the PEs will now be managed by the GAC (to contrary of the EDF10 project where PEs were managed by LTТА), with support from LTТА and National Authorizing Officer (NAO) on EDF procedures. There will also be a greater focus on needs analysis, while regional TAs will increase their share of support through AFROSAI-E.

### **3.2 Complementarity, synergy and donor coordination**

As well as receiving support from the 9<sup>th</sup>, 10<sup>th</sup>, GAC has also received support by the Integrated Public Financial Reform Project (IPFMRP). The IPFMRP objectives are improved budget coverage, fiscal policy management, financial control, and oversight of government finances of Liberia. In addition, to the roll-out of Integrated Financial Management Information System (IFMIS) the IPFMRP works together with key players in governance and public finance management including the GAC. Since its inception in 2012 the IPFMRP received a total allocation of \$ 28 550 000 of which GAC was allocated \$ 3 530 000.

This funding ran in tandem with the EUR 3 800 000 allocated to GAC under the 10<sup>th</sup> EDF, (although the amount finally allocated was around EUR 826 000 of funding that could not be used due to administrative difficulties that cannot be attributed to the GAC). Specifically, under its component 3 (enhancing Transparency and Accountability) the IPFMRP supported GAC in carrying out training to GAC staff on procurement audit, information system audit, revenue audit, public and environmental audit, oil and gas audit. During the previous EDF project, all PE activities were coordinated with the funds available from IPFMRP. In fact, when Programme Estimate (PE) funds became unavailable, the IPFMRP was re-directed to support some of the activities that should have been in the PE, both ensuring complementarity and coherence with the GAC TA. With the milestone of the audit by Kenyan auditors of the

GAC being achieved there are no further action items for the GAC in the workplan of the remaining year of the IPFMRP so no overlaps can be expected.

The IPFMRP funding is operated via a trust fund overseen by the World Bank and the EU is since January 2016 also a contributor to this programme (although not specifically of the GAC support component as the EU support is focused on the components of civil society oversight and strengthening financial management in security and justice institutions). The IPFMRP has been extended to the end of June 2017. Further complementarities will be monitored by the GAC and will be discussed in the Project Steering Committee, where World Bank will be invited as observers, and in the PFM donor coordination group. No other donor supports the GAC directly (contrary to what happens in other PFM areas e.g. the Liberia Revenue Authority receives support from more than a dozen partners)

The IPFMRP remains the main channel of donor support to PFM reforms in Liberia, with contributors being United States Agency for International Development (USAID), Sweden, African Development Bank (AfDB) and the EU. The EU under EDF10 and Sweden also provide funds to International Monetary Fund's (IMF) PFM programme support, a small fund of TA for development of the PFM strategy, fiscal decentralisation and the PFM Reforms Coordination Unit (RCU). African Development Bank is currently developing a USD 5 000 000 PFM support project that will support the Liberia revenue Authority (LRA) and strengthening oversight of State-owned enterprises (SoE), among others. The LRA is also receiving support in customs enhancement (by EU), tax revenues (by USAID), natural resources (by Gesellschaft für Internationale Zusammenarbeit (GIZ), IT data centre and baggage scanners (by UNDP), Automated SYstem for CUsToms DAta (ASYCUDA) (by AfDB), large tax division (by IMF), tax inspectors without borders (by OECD).

Moreover, the GAC project can be considered as complementary to the State Building Contract which supports the reform process in Public Finance Management (PFM). PFM is a crucial dimension of the budget support operation under the SBC, as this is a key area of policy dialogue and is assessed under the general conditions with each disbursement. In addition, one of the indicators of the special conditions is linked to public procurement, an area that the GAC reviews in its audits.

Overall donor coordination on PFM matters will remain a duty of the PFM coordination group, which meets once per month.

### **3.3 Cross-cutting issues**

The project will contribute to the strategic objectives of the National Gender Policy of the Government of Liberia : firstly, specific trainings on gender mainstreaming will be offered to GAC staff, and specific trainings will be alert to the issue of gender equality and promote it during training, in particular the professionalisation component. Secondly, GAC has a policy of equal treatment for men and women in terms of recruitment, training, promotion etc. There are no significant barriers for women at the GAC in terms of GAC policies, but different levels of education can hinder access for women to management positions. The project will be mindful of more structural barriers to achieving equality between men and women. Finally, under the component of strengthening relations with other stakeholders the project will try to engage with civil society groups, including women's groups.

The project promotes basic working of the human rights based approach: the components on civil society engagement and PAC involvement will promote the widest possible engagement in GAC work. That all Liberian have equal access to all the services provided by GAC, and

more broadly, to demand accountability of Liberian public institutions and transparency and access to information are core principles underlying the interventions. Accountability and transparency of public funds remain core issues of concern for all Liberians, and the credibility and strengthening of GAC audit capacity and independence will contribute to strengthen this. GAC is one of three independent commissions foreseen in the Liberian constitution and play a key role in enhancing government accountability and transparency, and the project will improve accountability and transparency in the management of public resources in Liberia providing assurance to citizens and the legislature that public money has been properly and wisely spent.

There are no real environmental issues to be addressed by the project other than the normal challenges facing Liberia, although the training programmes will include training on environmental audit as part of performance audit including how to audit measures put in place by government to protect the environment such as Liberian Extractive Industries Transparency Initiative (LEITI).

## **4 DESCRIPTION OF THE ACTION**

### **4.1 Objectives/results**

This project's main objective is to assist in the process of improving accountability and transparency in the management of public resources in Liberia providing assurance to citizens and the legislature that public money has been properly and wisely spent thereby ultimately contributing to poverty reduction.

This programme is relevant for the United Nations 2030 Agenda for Sustainable Development. It contributes primarily to the progressive achievement of SDG target 16: "Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels", but also promotes progress towards Goal(s) to end poverty in all its forms everywhere. This does not imply a commitment by the country benefiting from this programme.

The first specific objective is to assist the GAC in its efforts of becoming a modern, credible and independent Supreme Audit Institution as defined in INTOSAI standards and AFROSAI guidelines by supporting GAC to comply with the provisions in the GAC Act, 2014 improve the quality and impact of its public external audit and its key management and administration functions

The second specific objective is to strengthen and improve the relationships of GAC with its main stakeholders so as to improve the overall impact and efficiency of its activities.

### **4.2 Main activities**

#### **Component 1: GAC makes progress in becoming a credible and effective SAI**

Under this component the project will support the implementation of the provisions of the GAC Act of 2014 and implementation of the GAC Strategic Plan, specifically Strategic Objective 1 (Greater impact of GACs audit recommendations) and Strategic Objective 3 (High performing GAC), as well as the GAC's Staff professionalisation and capacity Building strategy 2016-2019 with special focus on gender equality.

Result 1.1: The provisions of the GAC Act 2014 are implemented

- Assist GAC in preparing regulations which underpin the provisions of the Act;

- Support regular review of GAC's strategic plan to reflect any new developments or changes in circumstances including identifying and managing risks;
- Support in planning and budgeting systems to enable the preparation of realistic budgets which are approved by the legislature without any major amendments;
- Develop a proper and objective appraisal system based on competences and meeting objectives for strengthened staff performance;
- Support to the HR department to be modernised to reflect the needs of an independent and autonomous commission and employer.

Result 1.2: GAC's management capabilities are strengthened

- Coaching and mentoring on technical and leadership issues;
- Strengthening of internal communication channels and reporting;
- Future leaders are identified and developed through training and coaching;
- Management training schemes are identified and supported;
- Support to the development of an automated time recording system to monitor time usage by staff to improve budgeting and management oversight.

Result 1.3: GAC's audit capabilities are improved

- Provision of specialised trainings (some mentioned below) and exchange visits will be conducted through the African organisation of English-speaking supreme audit institutions (AFROSAI-E);
- Support and financing for professional accreditation for audit;
- Support in developing performance audit and identification of suitable career paths for staff working on performance audit;
- Support for financial audit, including compliance audit, to meet international auditing standards, leading to improvements in accountability in public bodies, including State Owned Enterprise;
- Technical support and advice to the GAC's audit of the government's consolidated financial statements;
- Audit manuals and guidance are reviewed and updated;
- Support for the establishment of effective quality assurance arrangements across all audit specialisms which demonstrate continuous improvement;
- Training in the application of Computer Assisted Audit Techniques (CAATs) to enable them to undertake audits more timely and effectively.

Result 1.4: Office infrastructure is improved to meet the requirements of a modern SAI

- Upgrading of corporate IT systems, including GAC website;
- Provision of training materials;
- Provision of software and hardware;
- Develop and implement asset management system.

## **Component 2: Strengthened relationships with stakeholders**

Under this component the focus of activities relates to the GAC strategic plan goal 2 (Increased trust in GAC as a credible organisation), specifically on the Legislature, most notably the Public accounts and audit Committee (PAAC), but also other key stakeholders to explain the new role of the GAC and its aims and objectives, and also to strengthening the working relationships with the PAC Secretariat in facilitating and improving their hearings and reports.

Result 2.1: Services to the legislature and the Public Accounts and Audit Committee (PAAC) are improved

- Workshops which raise the profile of the GAC will be arranged for the Legislature, including PAAC and other key stakeholders;
- Support trainings common for the GAC and PAAC, and strengthening working relationships between the PAAC and GAC to facilitate improved PAC Secretariat hearings and reports.

Result 2.2: GAC's profile with stakeholders is improved

- Development and implementation of a communications strategy including the GAC website to make the media aware of the need for accurate reporting and the significance of findings and recommendations;
- Workshops which will enhance the image of the GAC, will be held to explain the role of the GAC and issues of mutual interest including its relationships with such bodies as the Anti-Corruption Commission, Internal Audit Agency, Public Procurement and Concessions Commission, as well as civil society and women's organisations.

Result 2.3: Relationships with auditees are improved

- Client relations will be improved through the development of a client relations strategy based on trust and mutual respect and training given to staff.

### **4.3 Intervention logic**

The logic behind this support is to contribute to improved transparency and accountability in Liberia by enabling the GAC move towards becoming a modern and credible SAI (as defined in INTOSAI standards and AFROSAI guidelines) through full implementation of the GAC Act, 2014 and implementation of GAC Strategic Plan: this happens both by strengthening GAC internally in building its capacity to perform its functions (component 1) and externally by building up its credibility among stakeholders (component 2). The main outcome should be that GAC is seen and works as an organisation that promotes accountability and is respected by key stakeholders, thereby contributing to strengthening good financial management of public finances in Liberia.

If the GAC Act is not implemented or respected then GAC will not develop as it should and the support should be doing as much as it can to raise the profile of the GAC and setting out the importance of an independent SAI. An effective GAC will deliver good quality audits and reports which should lead to significant improvements in accountability and the management of public resources. If the GAC is respected by auditees, they will be more inclined to implement audit recommendations ensuring that public money is spent more transparently and more efficiently on services for citizens. If the PAAC completes its role of legislative oversight seriously and professionally, this will reinforce the GAC's recommendations and subsequently follow-up by auditees.

This support will build on previous EU support programmes and lessons learned. It will notably build on the track record, commitment and willingness of the incumbent Auditor General, which is expected to remain in office for the project's duration, although the project should work with any possible successor as it builds on the organisation's own plans and strategies.

This support will be an important component of the good governance part of the National Indicative Programme 2014-20 and a critical accompanying measure to any present or future budget support. It will serve to underpin the objectives of the good governance agenda.

Improvements brought about by better public external audit will only be seen over time as the effect of the training and professionalisation becomes evident.

## **5 IMPLEMENTATION**

### **5.1 Financing agreement**

In order to implement this action, it is foreseen to conclude a financing agreement with the partner country, referred to in Article 17 of Annex IV to the ACP-EU Partnership Agreement<sup>5</sup>.

### **5.2 Indicative implementation period**

The indicative operational implementation period of this action, during which the activities described in section 4.2 will be carried out and the corresponding contracts and agreements implemented, is 48 months from the date of entry into force of the financing agreement.

Extensions of the implementation period may be agreed by the Commission's authorising officer responsible by amending this decision and the relevant contracts and agreements; such amendments to this decision constitute a non-substantial amendment in the sense of Article 9(4) of Regulation (EU) 2015/322.

### **5.3 Implementation of the budget support component**

N/A

### **5.4 Implementation modalities**

#### **5.4.1 Indirect management with the partner country**

This action with the objective of assisting in the process of improving accountability and transparency in the management of public resources in Liberia providing assurance to citizens and the legislature that public money has been properly and wisely spent, may be implemented in indirect management with the Government of Liberia in accordance with Article 58(1)(c) of the Regulation (EU, Euratom) No 966/2012 applicable in accordance with Article 17 of Regulation (EU) 2015/323 according to the following modalities.

The republic of Liberia will act as the contracting authority for the procurement and grant procedures. The Commission will control ex ante all the procurement procedures except in cases where programme estimates are applied, under which the Commission applies ex ante control for procurement contracts above EUR 100 000 (or lower, based on a risk assessment) and may apply ex post control for procurement contracts up to that threshold. The Commission will control ex ante the grant procedures for all grant contracts.

Payments are executed by the Commission except in cases where programmes estimates are applied, under which payments are executed by the partner country for ordinary operating costs, direct labour and contracts below EUR 300 000 for procurement and up to EUR 300 000 for grants.

The financial contribution partially covers, for an amount of EUR 130 000, the ordinary operating costs incurred under the programme estimates.

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<sup>5</sup> Partnership Agreement between the members of the African, Caribbean and Pacific Group of States of the one part and the European Community and its Member States of the other part.

In accordance with Article 190(2)(b) of Regulation (EU, Euratom) No 966/2012 and Article 262(3) of Delegated Regulation (EU) No 1268/2012 applicable in accordance with Article 36 of the Regulation (EU) 2015/323 and Article 19c(1) of Annex IV to the ACP-EU Partnership Agreement, the partner country shall apply procurement rules of Chapter 3 of Title IV of Part Two of Regulation (EU, Euratom) No 966/2012. These rules, as well as rules on grant procedures in accordance with Article 193 of Regulation (EU, Euratom) No 966/2012 applicable in accordance with Article 17 of Regulation (EU) No 2015/323, will be laid down in the financing agreement concluded with the partner country.

### 5.5 Scope of geographical eligibility for procurement and grants

The geographical eligibility in terms of place of establishment for participating in procurement and grant award procedures and in terms of origin of supplies purchased as established in the basic act and set out in the relevant contractual documents shall apply.

The Commission's authorising officer responsible may extend the geographical eligibility in accordance with Article 22(1)(b) of Annex IV to the ACP-EU Partnership Agreement on the basis of urgency or of unavailability of products and services in the markets of the countries concerned, or in other duly substantiated cases where the eligibility rules would make the realisation of this action impossible or exceedingly difficult.

### 5.6 Indicative budget

	<b>EU contribution (amount in EUR)</b>	<b>Indicative Government of Liberia contribution (amount in EUR)</b>
<b>5.4.1 – Indirect management with Liberia composed of</b>	<b>3 800 000</b>	<b>70 000</b>
<i>Technical Assistance out of which</i>	<i>1 800 000</i>	
<i>- long term technical assistance</i>	<i>1 650 000</i>	
<i>- short and medium term technical assistance</i>	<i>150 000</i>	
<b>Programme Estimates*</b>	<b>3 000 000</b>	<b>70 000</b>
5.9 – Evaluation, 5.10 - Audit	200 000	N.A.
<b>Totals</b>	<b>5 000 000</b>	<b>70 000</b>

\* This amount includes EUR 10 000 for project visibility

### 5.7 Organisational set-up and responsibilities

The Contracting Authority of the Project will be the National Authorising Officer. The General Auditing Commission of Liberia will have overall responsibility for the implementation of the project.

The technical assistance team (TAT) will work under the supervision of the Auditor General, who will be supported by a Project Management Unit of the GAC to oversee the work of the TA, whose outputs will be defined in the Terms of Reference (ToRs). The TAT will be expected, in the inception phase, to work with the Project Management of the GAC to refine

the indicators in the logframe, and establish all the necessary baselines, targets and other monitoring and evaluation procedures for the duration of the project.

A Project Steering Committee (PSC) shall be established, in order to ensure that the commitments from both partners are respected and that the implementation for the project is undertaken in a timely and effective manner. The Project Steering Committee will include:

- The Auditor General (Chairperson);
- Representatives from the TA service contractor;
- NAO representative;
- EU Delegation representative;
- Representatives from relevant institutions/organisations financially supporting GAC (as observers); and
- Other relevant GAC or designated technical support staff including PE imprest administrator and imprest accounting officer.

The Project Steering Committee shall meet at least twice a year to check the progress made in the implementation of the project and discuss the orientations to be taken. However, if problems arise, special steering committee meetings may convene to resolve these difficulties. The role of the PSC is to be a forum where an exchange of views can be made between the project stakeholders on the implementation and progress of the action. The Steering Committee may decide to invite other stakeholders if appropriate.

## **5.8 Performance monitoring and reporting**

The day-to-day technical and financial monitoring of the implementation of this action will be a continuous process and part of the implementing partner's responsibilities. To this aim, the implementing partner shall establish a permanent internal, technical and financial monitoring system for the action and elaborate regular progress reports (not less than annual) and final reports. Every report shall provide an accurate account of implementation of the action, difficulties encountered, changes introduced, as well as the degree of achievement of its results (outputs and direct outcomes) as measured by corresponding indicators, using as reference the logframe matrix. The report shall be laid out in such a way as to allow monitoring of the means envisaged and employed and of the budget details for the action. The final report, narrative and financial, will cover the entire period of the action implementation.

The Commission may undertake additional project monitoring visits both through its own staff and through independent consultants recruited directly by the Commission for independent monitoring reviews (or recruited by the responsible agent contracted by the Commission for implementing such reviews).

## **5.9 Evaluation**

Having regard to the nature of the action, a mid-term and final evaluation will be carried out for this action or its components via independent consultants contracted by the Commission.

It will be carried out for problem solving and learning purposes, in particular with respect to progress on project objectives and the working relationship between the implementing partner and the beneficiary.

It will be carried out for accountability and learning purposes at various levels (including for policy revision), taking into account in particular the fact that lessons were learned and acted

upon arising from the mid- term review and to determine whether or not objectives were achieved.

The Commission shall inform the implementing partner at least 3 months in advance of the dates foreseen for the evaluation missions. The implementing partner shall collaborate efficiently and effectively with the evaluation experts, and inter alia provide them with all necessary information and documentation, as well as access to the project premises and activities.

The evaluation reports shall be shared with the partner country and other key stakeholders. The implementing partner and the Commission shall analyse the conclusions and recommendations of the evaluations and, where appropriate, in agreement with the partner country, jointly decide on the follow-up actions to be taken and any adjustments necessary, including, if indicated, the reorientation of the project.

Indicatively, two contracts for evaluation services shall be concluded under a framework contract in February 2018 and February 2020.

#### **5.10 Audit**

Without prejudice to the obligations applicable to contracts concluded for the implementation of this action, the Commission may, on the basis of a risk assessment, contract independent audits or expenditure verification assignments for one or several contracts or agreements.

Indicatively, one contract for audit services shall be concluded during the period of closure of the financing agreement.

#### **5.11 Communication and visibility**

Communication and visibility of the EU is a legal obligation for all external actions funded by the EU.

This action shall contain communication and visibility measures which shall be based on a specific Communication and Visibility Plan of the Action, to be elaborated at the start of implementation and supported with the budget indicated in section 5.6 above.

In terms of legal obligations on communication and visibility, the measures shall be implemented by the Commission, the partner country, contractors, grant beneficiaries and/or entrusted entities. Appropriate contractual obligations shall be included in, respectively, the financing agreement, procurement and grant contracts, and delegation agreements.

The Communication and Visibility Manual for European Union External Action shall be used to establish the Communication and Visibility Plan of the Action and the appropriate contractual obligations.

## **6 PRE-CONDITIONS**

N.A.

Appendix – indicative logframe matrix

**APPENDIX - INDICATIVE LOGFRAME MATRIX (FOR PROJECT MODALITY) <sup>6</sup>**

The activities, the expected outputs and all the indicators, targets and baselines included in the logframe matrix are indicative and may be updated during the implementation of the action, no amendment being required to the financing decision. When it is not possible to determine the outputs of an action at formulation stage, intermediary outcomes should be presented and the outputs defined during inception of the overall programme and its components. The indicative logframe matrix will evolve during the lifetime of the action: new lines will be added for including the activities as well as new columns for intermediary targets (milestones) for the output and outcome indicators whenever it is relevant for monitoring and reporting purposes. Note also that indicators should be disaggregated by sex whenever relevant.

	<b>Results chain</b>	<b>Indicators</b>	<b>Baselines</b> (incl. reference year)	<b>Targets</b> (incl. reference year)	<b>Sources and means</b> <b>of verification</b>	<b>Assumptions</b>
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<sup>6</sup> Mark indicators aligned with the relevant programming document mark with '\*' and indicators aligned to the EU Results Framework with '\*\*'.

<b>Overall objective: Impact</b>	Improving accountability and transparency in the management of public resources in Liberia providing assurance to citizens and the legislature that public money has been properly and wisely spent	1. PEFA score for indicator PI 26	1. PI 26 D+ in 2016	1. PI 26 C score in 2020	1. PEFA indicator PI26, PEFA self-assessment, IPFMRP review mission reports, quarterly reports by PFM Reform Coordination Unit in ministry of finance and development planning, GAC annual report, project report, INTOSAI reviews, audit on GAC	GAC Reforms supported by the Legislature and the Executive
		2. PEFA score for indicator PI28  (Public Finance Management, taxation, transparency and oversight of the budget)**	2. PI 28 D+ in 2016	2. PI 28 C score in 2020	2. PEFA indicator PI28, PEFA self-assessment, IPFMRP review mission reports, quarterly reports by PFM Reform Coordination Unit in ministry of finance and development planning, GAC annual report, project report, INTOSAI reviews, audit on GAC	

<p style="writing-mode: vertical-rl; transform: rotate(180deg);">Specific objective(s): Outcome(s)</p>	<p>Specific Objectives 1: to assist the GAC in its efforts of becoming a modern, credible and independent Supreme Audit Institution as defined in INTOSAI standards and AFROSAI guidelines by supporting GAC to comply with the provisions in the GAC Act, 2014 improve the quality and impact of its public external audit and its key management and administration functions</p> <p>Specific objective 2: to strengthen and improve the relationships of GAC with its main stakeholders so as to improve the overall impact and efficiency of its activities.</p>	<p>1. PEFA score for indicator PI 26 dimension (i):</p> <p>2. Development level of AFROSAI-E Institutional Capacity Building Framework-</p> <p>3. PEFA score for indicator PI26 dimension (ii)</p>	<p>1. PI 26 dimension (i) B score in 2016</p> <p>2. level 2 of AFROSAI-E implementing guidelines in 2016</p> <p>3. D score in 2016 PI 26 dimension (ii)</p>	<p>1. B+ score in PI26i by 2020</p> <p>2. level 2 of AFROSAI-E guidelines fully implemented and preparations for level 3</p> <p>3. (C score in PI26 (ii) by 2020</p>	<p>1. PEFA indicator PI26 dimension (i), PEFA self-assessment, IPFMRP review mission reports, quarterly reports by PFM Reform Coordination Unit in ministry of finance and development planning , GAC annual report, project report, INTOSAI reviews, audit on GAC</p> <p>2. GAC annual report, project report, INTOSAI reviews</p> <p>3. PEFA indicator PI26 dimension ii, PEFA self-assessment, IPFMRP review mission reports, quarterly reports by PFM Reform Coordination Unit in ministry of finance and development planning, GAC annual report, project report, audit on GAC</p>	<p>GAC Reforms supported by the Legislature and the Executive</p> <p>GAC Reforms supported by the Legislature and the Executive</p>

	Result 1.1: Provisions of the GAC Act 2014 are implemented	1.1.1. Status of GAC Regulations consistent with the 2014 GAC Act section 6.4	1.1.1. GAC prepared outline draft regulations – in 2016	1.1.1. Regulations drafted by GAC, approved by legislature and implemented by 2021	1.1.1. Regulations available on GAC website, GAC annual report, project report	GAC Reforms supported by the Legislature
		1.1.2. Status of Operational planning and budgeting systems meeting the requirements of the 2014 GAC Act Part 3	1.1.2. Current systems in place but need developing to meet the requirements of the new Act	1.1.2. Operational planning and budget system established and functioning by 2021	1.1.2. GAC annual report, project report, audits on the GAC, INTOSAI peer review	
	Result 1.2: GAC's management capabilities are strengthened	1.2.1 Number of staff certified in Human Resources Certification Programme	1.2.1 Baseline disaggregated by gender TBC by 2018	1.2.1 10 professionals and 4 senior professionals certified by 2021	1.2.1 GAC HR database, GAC annual report, project report	
		1.2.2 Number of staff having received a diploma from the Liberia Institute of Public Administration	1.2.2 Baseline disaggregated by gender TBC by 2018	1.2.2 18 staff received a LIPA diploma by 2021	1.2.2 GAC HR database, GAC annual report, project report	
	Result 1.3: GAC's audit capabilities are improved	1.3.1 Share of GAC Staff professionally certified as accountants	1.3.1 Baseline disaggregated by gender TBC by 2017	1.3.1 At least 60% of responsible staff professionally certified – by 2021	1.3.1 GAC HR database, GAC annual report, project report	
Result 1.4: Office infrastructure is improved to meet the requirements of a modern SAI	1.4.1 Status of Asset management system	1.4.1. Asset management system not functional	1.4.1 Items to modernise IT infrastructure are procured and incorporated in asset management system by 2019	1.4.1 GAC asset database, project report		
Result 2.1: Services to the legislature and the Public Audit and Accounts Committee (PAAC) are improved	2.1.1 PEFA score for indicator PI 28 and dimension ii	2.1.1 scores for PI28 and dimension ii both D in 2016	2.1.1 PI28ii at C score by 2020	2.1.1 PEFA indicator PI28, PEFA self-assessment, IPFMRP mission review reports, quarterly reports by PEM Reform		

Note: All PEFA indicators relate to 2011 version of the PEFA framework.