



Impact of Institutional Capacity Building Framework self-assessments on the performance of
the AFROSAI-E member states.

DISSERTATION

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R2008D11216827

UU-MBA-711-ZM-38124

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07-08-2022

Abstract

Regional organisations have been formed by various groups in order to share ideas and have common ways of operations. The regional organisations also develop frameworks and standards that guide the operations of each member so that there is uniformity in how they do things and this assists in sharing of personnel to facilitate learning and skills sharing among the members. This has been the case with the African Organisations of Supreme Audit Institutions for English speaking countries (AFROSAI-E) which is made up of 26 Auditor Generals' offices from English speaking African countries. The organisation started the Institution Capacity Building Framework (ICBF) in 2006, which had five focus areas for the development and improvement of the functioning of the Supreme Audit Institutions (SAIs). Every year each country carries out a self-assessment and answers the questions on the five domains to gauge how far their SAI is progressing. The collected information gives AFROSAI-E insight that will enable it to provide targeted interventions to the countries. This study aims to find out if these self-assessments result in an improved performance of the SAIs or they are acts of futility. The expectation is that we should see a corresponding improvement in the assessed variables, at least after passage of time. One other area that will be studied is to gauge the attainment of the developed level of the ICBF, as that has been the aim of the region since 2014. This study will assist the various SAIs to identify areas that need to be improved as they will the big picture of how the region is doing in terms of reaching and exceeding development level 3. The strategic management of the SAIs will therefore benefit from this study and it will enable them to devise performance strategies as they will have the input to kick-start the strategic planning process.

Acknowledgements

Firstly I would like to thank God for the gift of life and for giving me strength when the going got tough. I would also like to thank my family for bearing with me when I had to take some time away from home to work on my dissertation. Finally I appreciate Dr Giorgiou for the guidance in preparing this dissertation.

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Abbreviations

AFROSAI-E African Organisation of Supreme Audit Institutions - English

ICBF Institutional Capacity Building Framework

INTOSAI International Organisation of Supreme Audit Institutions

SAIs Supreme Audit Institutions

INTRODUCTION

The African Organisation of Supreme Audit Institutions - English (AFROSAI-E) is an organisation that was formed in 2005 with the aim of improving the performance of its 26 member states (AFROSAI-E, 2021). Its members are Auditor Generals' offices from English speaking African countries as the name implies. The Auditor Generals' offices are also known as Supreme Audit Institutions (SAIs).

Every year, SAIs are required to produce a self-assessment report on the performance of their institutions to the regional governing body called. This report is a questionnaire that SAIs complete on their own and share them with the governing body and is known as the Institutional Capacity Building Framework (ICBF) (AFROSAI-E, 2021). Self-assessments are a tool that AFROSAI-E has chosen as the driver for continuous improvement and growth in SAIs. Continuous improvement is a necessity in the public sector as it gives an organisation an opportunity to renew itself and be adaptable to change (Cole, 2001). Evaluating performance in the public sector is an integral part of management and it assists management to assess whether the employees are meeting their given mandates in the organisation (Florina-Marina, 2017).

Adherence to standards and ensuring that SAIs are able to carry out their mandates in an environment that is conducive is one of the objectives of the regional body of AFROSAI-E as this bears directly on the overall achievement of the constitutional mandates of the SAIs. Capacity building has been at the forefront of governments and has been the key feature of reforms as far back as 1980 (Bourgon, 2010). This is so because it stems from the line of thought that capacitating organisations will end up improving the performance of the organisation.

The purpose of this research is to analyse the trend and find out whether the key development areas are improving or regressing over a period of five years.

IMPACT OF SELF-ASSESSMENTS ON PERFORMANCE OF ORGANISATIONS

In this literature review section, a discussion of what the concepts for the project will be presented. The first evaluation will be of the benefits or lack thereof of self-assessments both on the corporate space and in government institutions. This will be followed by a discussion of factors that affect organisational performance, and the impact of the self-assessments on organisational performance. Thirdly, issues that affect performance of the Supreme Audit Institutions will be reviewed and presented. After that the ICBF will be discussed to give insight of what it entails and its rationale. Lastly the summary of the key points will be laid down to conclude the review.

Self-assessment definition

Self-assessment is used in various fields that include health, education, governments and businesses for individual and organisational self-evaluation against given criteria. Self-assessment is defined in the Merriam-Webster (n.d.) dictionary as “the act or process of analysing and evaluating oneself or one's actions: assessment of oneself”. This means that a person or entity looks inwards and assesses itself against a standard or a reference point to gauge how they are doing. Self-assessments entail evaluating performance against a set of requirements that are external (Kim et al, 2000). Self-assessment can also be viewed as a combination of processes that are guided by both the internal and external information and can be applied in education, evaluation, and in the overall improvement of the assessed area (Epstein et al., 2008). It is mostly a voluntary action that organisations take to ensure that they are in line with what their industry standards require. And for self-assessment to be of benefit to organisations, it should be in line with the activities of that particular organisation so as to give a complete and precise representation of that organisation (Prodanova et al., 2019). The main reasons for conducting self-assessments is to guide strategic decision making, to determine the staffing levels and to choose what programs to implement in an organisation (Lasthaus et al., 1999).

The positive side of self-assessments

Studies on the efficacy of self-assessment are largely centred on the education and health sectors and the studies on the benefits of the same in the work place are few and far between. However, deductions and conclusions can be drawn from these studies as the aim of self-

assessment is to report a current status so that gaps can be identified and areas of improvement be known and addressed (Guerra-Lopez, 2008). There is a positive link between self-assessments and organisational performance (Spohn, 2015) and as such their importance for organisations cannot be over-emphasised. In his study of self-assessment Ross (2006, p. 3) concluded that “the evidence in support of the reliability of self-assessment is positive in terms of consistency across tasks, across items, and over short time periods”. A study by Ramlogan and Raman (2022) concluded that self-assessment has the potential to improve dental students’ performance in their clinical practical work.

The downside of self-assessments

Self-assessment is carried out by people with different personalities and perceptions, with their own prejudices and personal beliefs and as such there is a tendency to either overstate or understate one’s achievements. Dunning et al. (2004) posit that more often than not people’s understanding of their capabilities is at best limited, and in other instances people tend to project a more optimistic view of their performance when assessing themselves. Dunning goes on to state that people tend to be overly optimistic in their self-review and exaggerate their experiences and how skilled they are. In his study of over eight hundred engineers from two companies, Zenger (1992) found out that 32% of the first company and 45% of the second company rated themselves as the highest performing engineers, which shows the bias that self-assessments bring. Other studies (Gordon, 1991; Ross 2006) on self-assessments across disciplines such as education and health also revealed this biasness in stating one’s achievements and skills. Regher and Eva (2006, p.34) concluded that “self-assessment is not an effective mechanism to identify areas of personal weakness” after their study on the self-assessment of the health students.

Organisational performance

Organisational performance can be described as the assessment of the Performance measurement is important in organisations as it gives organisations to evaluate how they are doing in terms of meeting its objectives. Evaluating performance helps in identifying both the enablers and hindrances to performance (Guerra-López, 2008). For organisations to elevate their performance level, they take appropriate actions and the right time (McMann & Nanni, 1994).

Factors that affect organisational performance

There are many factors that can affect the performance of organisations. Bakotić (2016, p.119) put it concisely by indicating that “organisational performance is influenced by various factors, both internal which the company can influence, and external, which are beyond the company’s influence”. This means that there are other aspects that can influence performance either negatively or positively that organisations have no control over.

For public sector organisations especially, measuring performance is a difficult task as more often than not the organisational goals are not clear or are not agreed upon (Nakamura & Warburton, 1998) and where there are laid down it is difficult to get a consensus on their assessment.

Impact of self-assessments on organisational performance

Self-assessment is beneficial to organisations as it gives them a chance to assess themselves in an honest manner which allow organisations to critically look at its operations and state their “as is” status whilst allowing wider participation across the organisation (Papastamatis et al., 2009). Organisations are able to identify their strengths as well as their weaknesses, as well as benefitting from the benchmarks that are brought by the self-assessment tool (van der Wiele et al., 1996). Self-evaluation facilitates fruitful assessment processes with a broad range (Paton et al., 2003) which gives in turn gives a complete picture of the current status of the organisation.

Performance of Supreme Audit Institutions (SAIs)

Supreme Audit Institutions are public institutions mandated with auditing of government finances, programs and systems. They carry this task under the laws of their respective jurisdictions and conduct financial, compliance and performance audits to ensure that governments’ accounting are done lawfully and programmes are done in an efficient, economic and effective manner (INTOSAI Development Initiative (IDI), n.d). The performance of Supreme Audit Institutions is critical as their output is instrumental in ensuring that governments account, do their work with integrity and that the citizenry and stakeholders have confidence in their governments (Akhidime & Izedonmi). In the words of Kontogeorga (2013),

“if an SAI is to evaluate its operation objectively, it should point out the positive points, shortcomings, gaps and constraints it encounters and then draw up a capacity building programme”

The Institutional Capacity Building Framework

The governing board of the AFROSAI-E approved the use of the ICBF self-assessment methodology in 2006. In this methodology, SAIs conduct yearly surveys, where SAIs answer 194 questions which are spread across the five domains and the SAIs general objectives (AFROSAI-E, 2017). ICBF assesses the SAIs in five domains that are believed to be crucial in the functioning and performance of supreme audit institutions. These domains are as follows:

- Independence and Legal Framework
- Organisation and Management
- Human Resources
- Audit Standards and Methodology
- Communication and Stakeholder Mngement (AFROSAI-E, 2022)

Figure 1 shows the ICBF and its respective development levels, and the aim of AFROSAI-E was to have all its SAIs at level 3 as a minimum by the year 2014 (AFROSAI-E, 2021).

Figure 1: ICBF and its respective development levels

Institutional Capacity Building Framework (ICBF)						
DEVELOPMENT LEVEL	INSTITUTIONAL PERSPECTIVE					
		Independence and Legal Framework	Organisation and Management	Human Resources	Audit Standards and Methodology	Communication and Stakeholder Management
	Level 5	OPTIMISED LEVEL				
	Level 4	MANAGED LEVEL				
	Level 3	ESTABLISHED LEVEL				
	Level 2	DEVELOPING LEVEL				
	Level 1	FOUNDING LEVEL				

Source: AFROSAI-E, 2022

The ICBF self-assessment surveys provide SAIs with the opportunity to take ownership of their development and to create a shared understanding of fundamental SAI management principles,

resulting in a shared regional vision to achieve level three of the ICBF. It is a cost effective approach that enables members to ascertain annual progress, as they will be able to receive tailor-made interventions from AFROSI-E depending on their self-identified areas of weaknesses.

Self-assessments are important as they help identify problem areas and help to direct the choice of the solution to the identified issues. Though of immense importance, self-assessments can result in either understating or overstating of the current situation. This means that organisations should employ mitigating controls that will ensure the quality of the self-assessment results. Self-assessment as a tool is beneficial to organisations' performance even though there are challenges. The performance of organisations is key and having tools such as the ICBF goes a long way in enhancing progress.

RESEARCH DESIGN

Supreme Audit Institutions are governed by International Organisation of Supreme Audit Institutions (INTOSAI) Framework of Professional Pronouncements (IFPP) (INTOSAI, 2019). The main aims of these professional pronouncements is to ensure that SAIs carry out their auditing work in a professional manner and with traceable standards that will ensure that SAIs make a positive contribution in their nations (INTOSAI, 2020). It is against this background that AFROSAI-E, as a member body of INTOSAI adopted the use of ICBF to gauge the performance of its member states.

Objectives of the research

The aim of this research is to determine the following:

1. To find out whether the regional development levels of the five domains of ICBF were improving or not over the five years from 2015 to 2019.
2. To find out the extent to which SAIs were reaching the established level for the five year period from 2015 to 2019.
3. To find out if the AFROSAI-E countries are consistent in their reporting.

Importance of the research

The performance of SAIs is of utmost importance as SAIs are the auditors of all government institutions and their role is to ensure that government funds are used appropriately and that programs and projects that are planned are implemented as envisaged to the betterment of the citizens.

In addition, SAIs pay funds toward the governing board and as such the impact that the governing board has on SAIs must be visible to all stakeholders. Participating in a globally recognised performance monitoring framework assist SAIs to improve their credibility to their stakeholders; which will in turn ensure that the stakeholders see value of SAIs. There has been many interventions aimed at improving the capacity of SAIs which also came with attached costs. It will therefore be beneficial, for both the AFROSAI-E governing board and its member SAIs to get an understanding of the impact of the interventions and whether positive results have been realised over the years. Improvement of SAIs is a legitimate expectation after

resources such as time and funds have been spent in capacitating the member states in various areas.

This research will give insight into the performance of SAIs at a regional level and will reveal whether SAIs are improving or not, and will therefore help in tailoring relevant interventions for SAIs in order to elevate them to a higher level of maturity that they are expected to operate in. These insights of how the SAIs are faring will give an opportunity to the SAIs that are lagging behind to see and understand that they can benefit from this self-assessment and its associated interventions, and will also provide benchmarking opportunities. Furthermore, it will reveal the trends of participation and how the region as a whole is fairing in terms rising to the levels of maturity AFROSAI-E as the governing body will be able to see the trend of performance of its member states and as a result will be able to understand better the problem areas and come up with mitigating strategies.

This research is a quantitative research which is described as the type of research that uses observations and statements that describe the observations and give insight of the current situation as opposed to what should be (Cohen, 1980). The study will be relying on secondary data from the selected organisation.

Research assumptions

The research assumption is that a fewer number of countries scored below average in each domain for the years under the study. This was motivated by the fact that the ICBF self-assessments have been going on for more than 10 years.

Data collection and analysis

The data for the countries' ICBF self-assessments was collected from the AFROSAI-E website as it is shared publicly. The data was in the form of yearly reports and the study was limited to reports from 2016 to 2020. As the data was in reports, it had to be collected and converted to a suitable format to enable analysis on the dataset. In order to evaluate the reported performance, averages were used to determine what the collective regional average was per domain. This value was then used to determine how each country was performing in relation to the average, whether it was above or below the average. Furthermore, this information will enable

aggregating the ratings to show the percentage of the countries that are below or above the average. Furthermore, the standard deviation calculations were applied to determine the spread of the data so as to check how consistent it was. Testing and categorisation of the data was performed on the whole population of 26 countries.

Ethical concerns

There were no ethical issues that were encountered during the research for this project. The data that was used was secondary data that is available in the public domain. The data did not reveal any sensitive information that can damage the reputation of the SAIs.

Limitations of the study

Initially, the study was supposed to extend up to 2021. However, after the review of the collected data it was discovered that the data format was changed for the 2021 reporting period. This highlighted the challenges of using secondary data as consistency of the presentation of the data may not always be there.

RESULTS ON IMPACT OF THE ICBF SELF-ASSESSMENT

This chapter presents the finding of the study on the impact of the ICBF self-assessment on the five domains of Independence and Legal Framework, Organisation and Management, Human Resources, Audit Standards and Methodology and Communication and Stakeholder Management.

Objective 1: Overall performance of SAIs on development domains

Independence and legal framework

Trend analysis of the data show that the independence and legal framework of the countries was on a slight decline as shown in Figure 2. However, the difference is not major which indicates that the independence and legal framework level of development is on average steady. The numbers of countries whose ratings are below the yearly average for this development level are worrisome as we see them not reducing, with the highest number of below average countries reaching over 53% in 2019 as shown in Figure 3. Challenges in the independence and legal framework domain are usually difficult because SAIs are not the ultimate decision makers in this area that is also inclusive of financing.

Figure 2: Legal framework average over 5 years

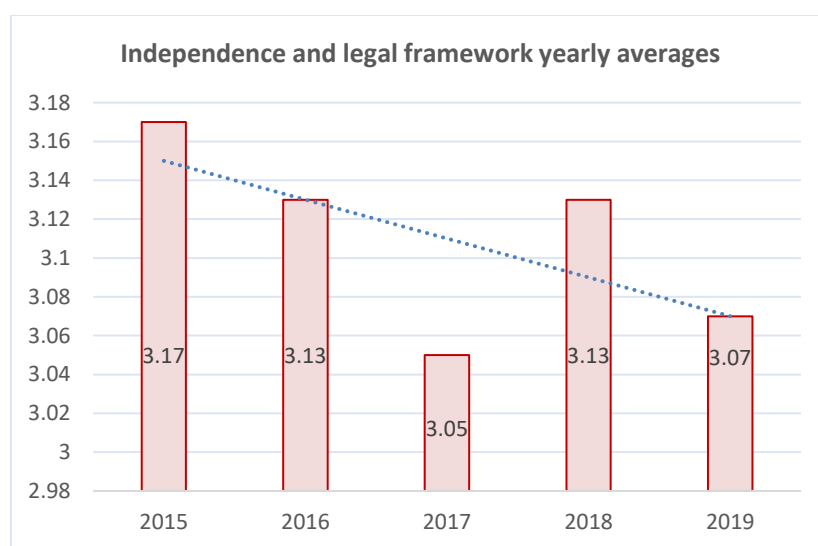
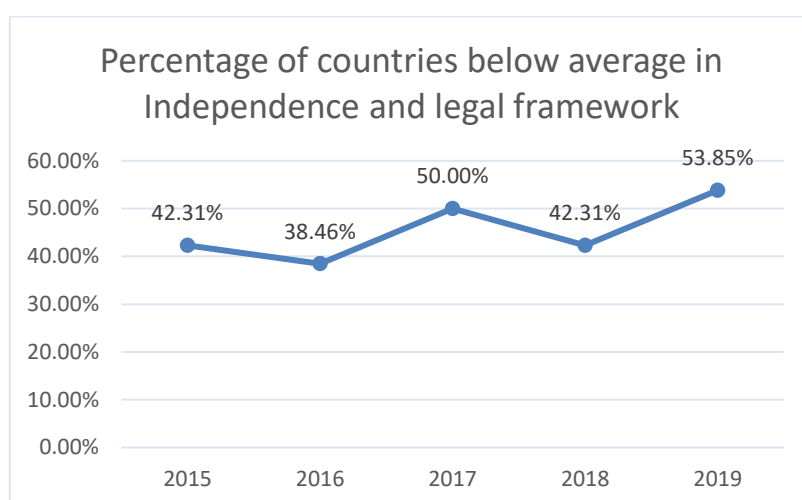


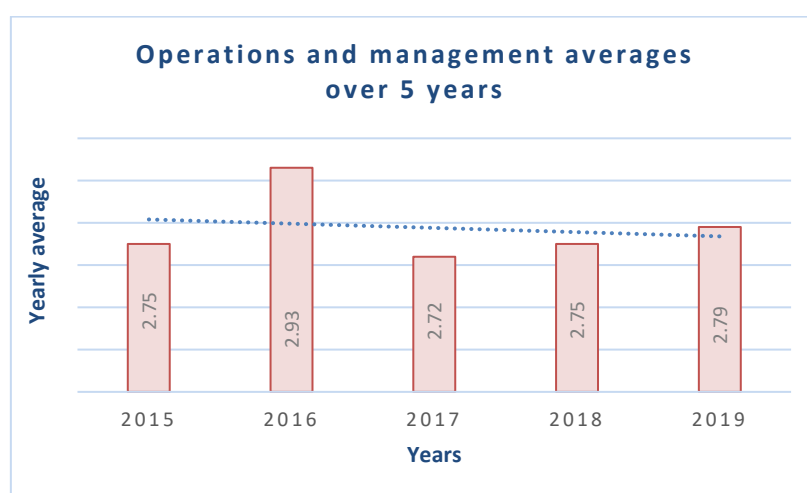
Figure 3 : Percentage of countries below average



Operations and management

Operations management for the region has on average shown little progress. This is the area that comprises of leadership, strategic and operational planning, and the overall running of the SAI. The results of the analysis as shown in Figure 3 show the regional average ranging from 2.72 to 2.79 for the years of 2015, 2017, 2018 and 2019, with the year 2016 having the highest average at 2.93.

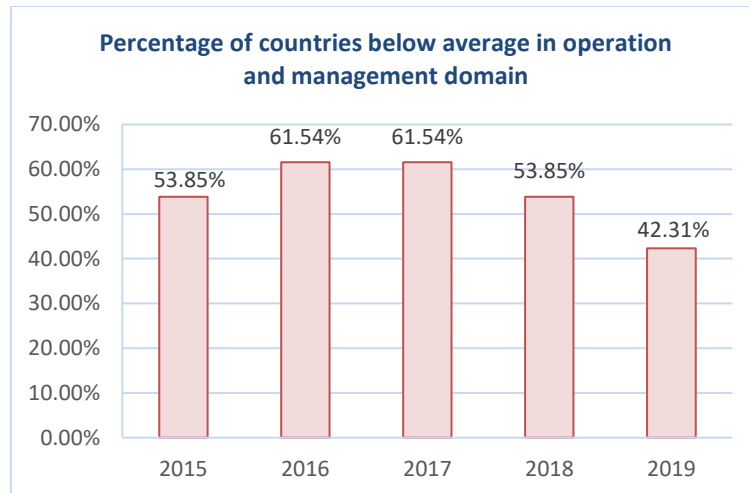
Figure 4 : Operations and management over 5 years



The percentage of countries that are below the yearly average as depicted in Figure 5 is on a downward trend which is a positive indication that the domain is improving for the majority of the countries as shown in figure 4. 2016 and 2017 had the highest number of countries that

were below yearly average, which is an indication that the 10 countries rated strongly in this domain which increased the yearly averages for the two years.

Figure 5 : Percentage of countries below average in operation and management domain



Human resources domain

The region's human resource domain was declining from 2015 to 2018, however, there was some improvement in 2019 as shown in Figure 6.

Figure 6 : Operations and management over 5 years

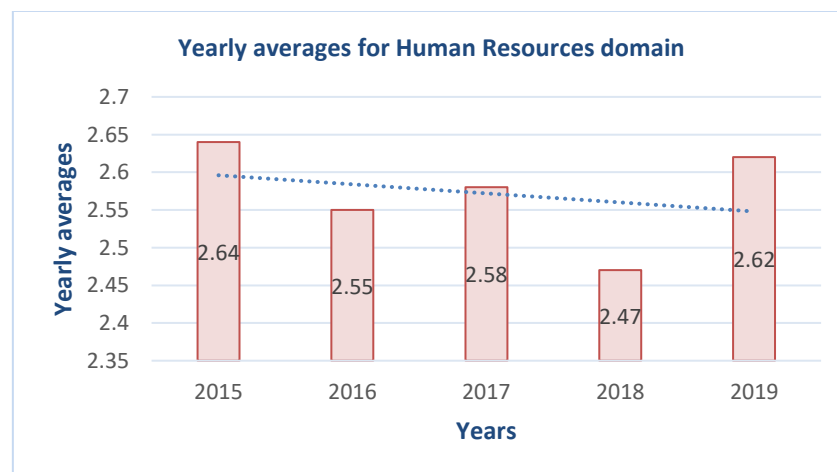
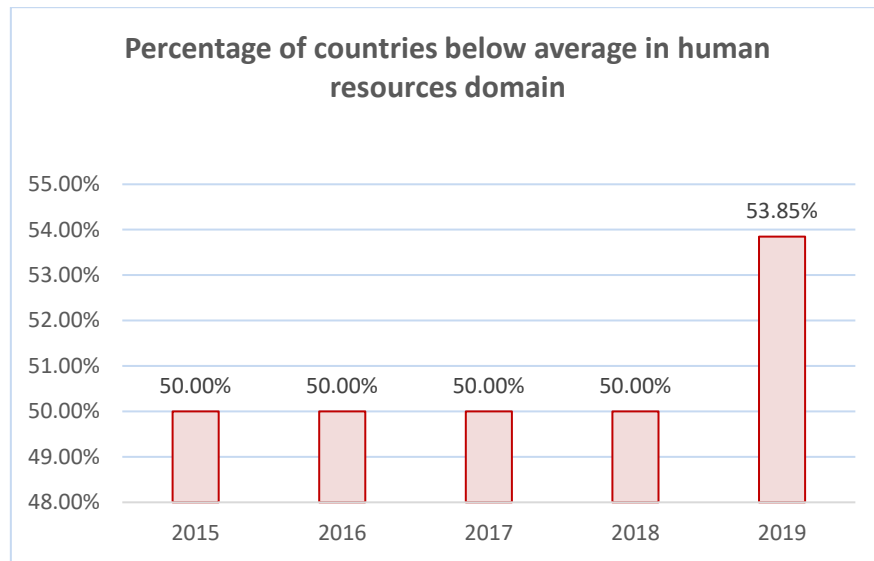


Figure 7 shows that 50% of the countries scored less than the yearly average from 2016-2018, which worsened in 2019 which had 54% of countries scoring below average.

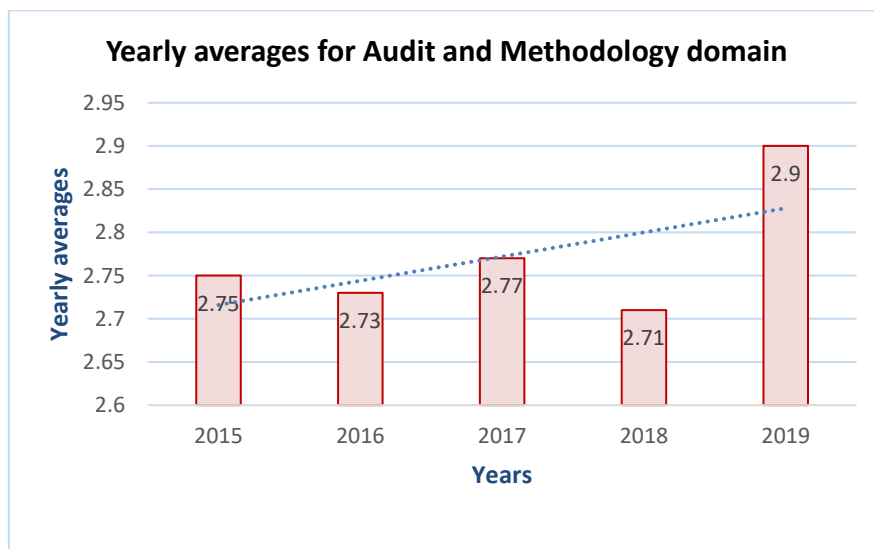
Figure 7 : Percentage of countries below average in human resources domain



Audit and methodology domain

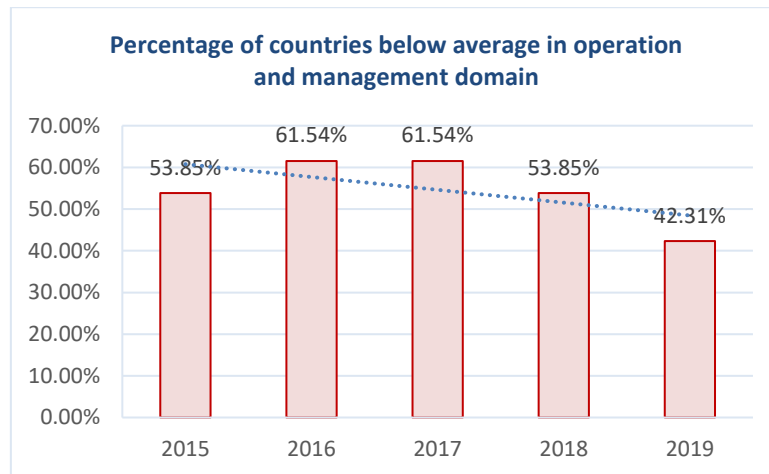
The audit and methodology domain shows an overall growth trend as shown in Figure 8. This is the only domain that has shown a positive growth in the five years of the study.

Figure 8 : Percentage of countries below average in audit and methodology domain



Majority of the countries in 2015 to 2018 were below average in the audit and methodology domain. 2019 was the only year where majority of the countries were above the yearly average as shown in Figure 9.

Figure 9 : Percentage of countries below average in audit and methodology



Communications and stakeholders domain

This domain has an upward trend, showing that the region has on average been improving in their communication and stakeholder management domain as shown in Figure 10.

Figure 10 : Percentage of countries below average in communication and stakeholder management

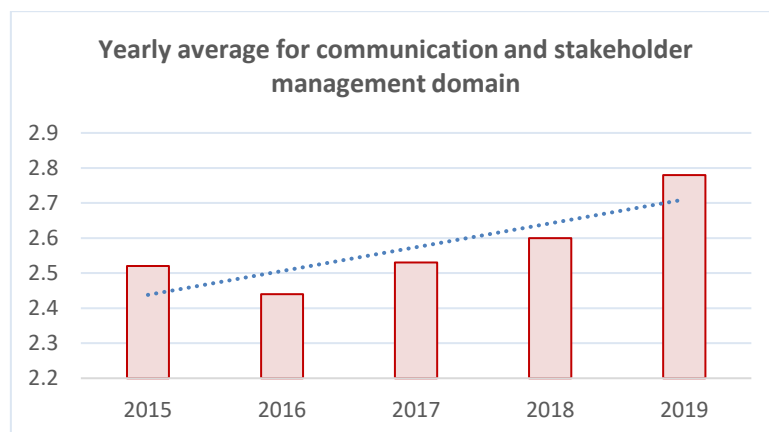
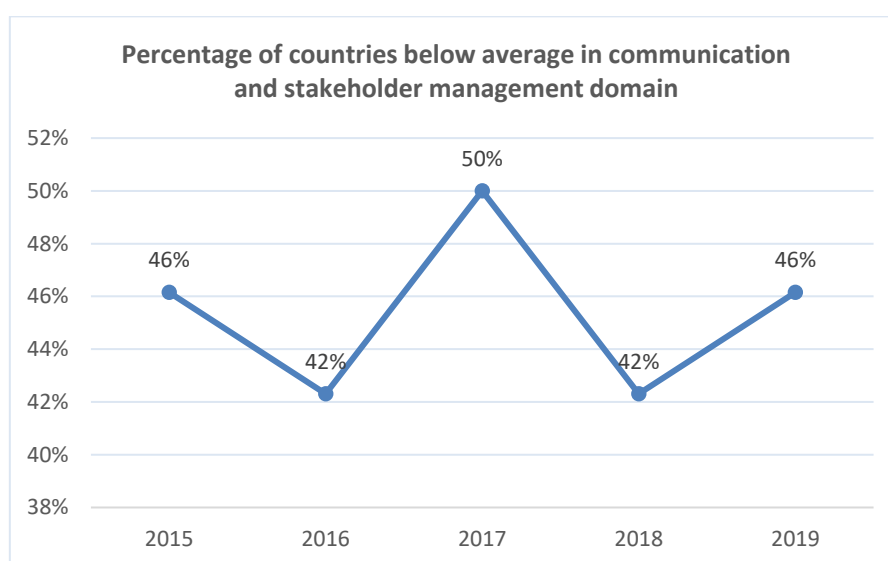


Figure 11 : Percentage of countries below average in communication and stakeholder management domain



Conclusions on objective 1

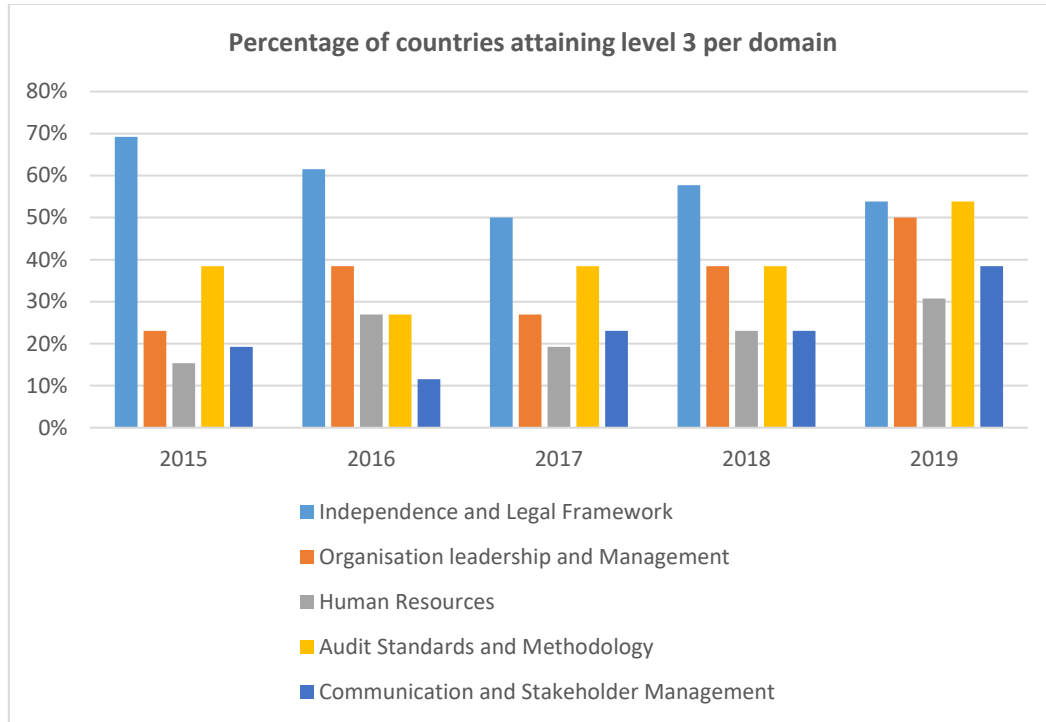
The following observations summarise objective 1:

- Two domains (independence and legal framework, and communication and stakeholder management) out of five showed a positive growth trend.
- Percentage of countries that have scored below the average is significant looking at how long ICBF has been implemented.

Objective 2: Attainment of level 3 of the ICBF

Analysis of the data regarding the attainment of the level 3 as envisaged in the 2014 goal set by AFROSAI-E shows that a majority of countries were unable to meet this goal even after 5 years. Level 3 development level was reached by almost 70% of countries in independence and legal framework domain as shown in Figure 12. Curiously, the self-assessment results of the independence and legal framework declined in the subsequent years. The independence and legal framework is the strongest in the region compared to other domains as at least 50% of the countries operate at level 3 or better.

Figure 12 : Percentage of countries that have attained level 3 per domain over 5 years



Conclusions on objective 2

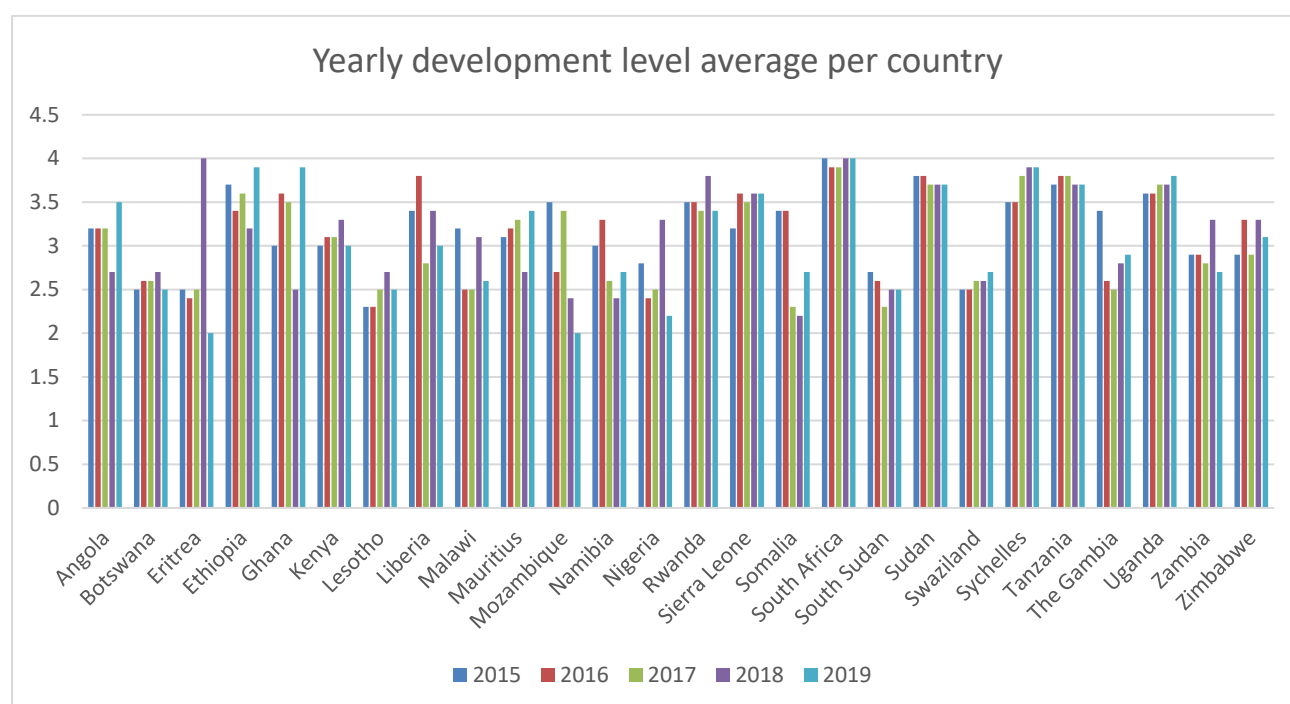
The following are conclusions for the attainment of development level 3:

- Countries are improving in the organisation leadership and management domain, as the percentages grew from 23% in 2015 to 50% in 2019.
- The human resources function needs to be improved in the region as the highest percentage of countries that have reached level 3 in human resources management is 30%.
- The communication and stakeholder management domain also fared similar to the human resources domain, with the highest percentage of countries that have reached level 3 at 40%.
- Audit methodology ranged from 38% in 2015, to 54% in 2019.
- Countries still have a long way to go to achieve level 3 in each domain.

Objective 3: Consistency in reporting of the reporting

Figure 13 reveals interesting information on the attainment of ICBF development level 3 as a countries are not maintaining or improving their performance averages. The cause of this result could be due to the biasness that was alluded to by Zenger (1992) where those who perform the self-assessment over-estimate their capabilities, or it could be that they under-estimate as suggested by Dunning et al. (2004).

Figure 13 : Percentage of countries that have attained level 3 per domain over 5 years



Conclusions on objective 3

The following summarises the observations that were made regarding the consistency in reporting of the self-assessment results:

- The total number of countries that have maintained level 3 or more for atleast 3 of the five years under review is 50%.
- 57% of countries depicted in Figure 13 have yearly averages that are not consistent with the other years' assessment result. The averages increased or decreased drastically for the other years.

CONCLUSIONS

The conclusions that have been derived from the analysis of the data revealed surprising results that were not expected. As the aim of the ICBF was to improve the performance of the SAIs, the results of the review showed a slow take-off of the benefits of the self-assessment. From 2015 to 2019 progress of the improvement of the domains of ICBF in the region did not grow adequately to show that indeed the benefits of the self-assessments were achieved. The aims of the research were met, however, more studies on the data can still be done to determine the relationships between the domains. This will give more insight into the interconnectedness or lack thereof between the domains for better understanding of what causes the regressions that have been found in some of the domains.

The following recommendations are for SAIs to implement in order to improve their performance in line with the domains of the ICBF.

- They should start with the communications and stakeholder management domain as it is a “quick win” and this will boost the morale of the SAIs and encourage them to address the other domains. Most SAIs have control over this function as such working on this domain will result its improvement in a shorter time period.
- SAIs should quality check their assessment responses to ensure that there is consistency in the results they report.

Due to the time factor, correlation between the domains was not investigated, and this can be a candidate for further research as it will help in identifying the cause-effect relationship between the domains. The other area of study would be to study the impact of ICBF since its inception in 2006, as that will provide a holistic view of the overall impact it has on SAI performance. Other studies that can also benefit the region as far as ICBF is concerned will be to drill down one country’s self-assessment report over a period of time in order to find out what the issues are or whether there is consistency in their reporting.

Researching using secondary data of organisation is a challenging undertaking as the sources of information were sometimes not consist, which leads to changing the scope of the study in order to accommodate the inconsistency of the data.

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