

Global Call for Proposals 2013 Summary

6 May 2014

INTOSAI-Donor Cooperation

Contact Details

INTOSAI-Donor Secretariat: INTOSAI.donor.secretariat@idi.no

Table of Contents

Overview of Concept Notes and Cross-cutting Issues.....	3
Quality of Concept Notes	3
Identified Needs	4
Geographical Distribution	5
Summary of Regional Level Proposals.....	6
Implementing Partners and Peer-to-Peer Support	6
Updating the SAI Capacity Development Database	7
Way Forward: Global Call for Proposals Matching Process	7
Annex 1: Summary of Concept Notes for SAI Capacity Development Initiatives.....	8
Annex 2: Summary of Proposals Brought Forward from the Global Call for Proposals 2011.....	31

Overview of Concept Notes and Cross-cutting Issues

The 2013 Global Call for proposals was launched during XXI INCOSAI in October 2013. It was directed towards individual SAIs, INTOSAI Regions and Sub-Regions, and INTOSAI Committees and Working Groups.

Unlike the Global Call for Proposals 2011, the 2013 Global Call started with development of project concept notes, prior to full proposals. The benefits of using concept notes are that it requires less potentially abortive efforts from the SAI, while it still gives providers of support the information needed to assess and compare proposals. The concept notes will be developed in to a more comprehensive proposal if there is interest from providers of support. However, several applicants submitted full proposals instead of concept notes for proposals. Where concept notes needed significant work, we asked the applicants to fill in the concept note template instead. For stronger proposals, we decided to accept them in the proposal format rather than asking them to be reworked into a new format. Both concept notes and full proposals are referred to as concept notes in the subsequent analysis.

As of 30th April, 46 edited and final concept notes and two draft concept notes have been received for the 2013 Global Call for Proposals, and are included in this report. The concept notes include nine initiatives from INTOSAI regions and sub-regions, four global initiatives, and 35 country-level initiatives. Concept notes were received in Arabic, English, French, Portuguese, Russian and Spanish. The sum of the financial support sought is USD 57 million.

Quality of Concept Notes

A total of 47 draft concept notes were submitted to the INTOSAI-Donor Secretariat (Secretariat) for feedback by the deadline of 31st January. The Secretariat, with assistance from the SAIs of Norway and Sweden, and SAI-experienced consultants, provided feedback on all proposals during February. While the quality of concept notes varied, they were in general of a higher quality than previous proposals in the 2011 round. In the process of giving feedback, the Secretariat identified the following common issues in a number of the proposals. These can be incorporated into guidance and training for any future rounds of the Global Call.

1. The problem analysis either not mentioning or not being linked to the SAI's Strategic Plan.
2. Purpose, outcomes and outputs not set at appropriate levels (purpose too generic and high level, outcomes set at the output level).
3. Limited and weak recognition of the assumptions and risks inherent in the initiative.
4. Lack of identification of phasing and mid-term reviews for long term projects.
5. External implementing partners asked to deliver the outputs (e.g. develop manuals) rather than facilitate the SAI to do this, and/or lack of clarity on how the SAI and implementing partners will work together and share responsibilities.
6. Concept note focuses entirely on professional capacity development (e.g. training), without being clear how this will lead to organizational capacity development and performance change at the SAI level.

7. Indicators are actually objectives, rather than ‘the thing that will be measured’, and the source of data for the indicators is unclear.
8. There is no proposal on how the project (and indicators) will be monitored.
9. The link from problem-purpose-outcome-output-activity is not logical, and/or there are things included in the purpose and outcome level which are not addressed by any of the proposed outputs and activities.
10. Other support being received by the SAI, especially participation in relevant global and regional initiatives, is not identified and/or the necessary coordination arrangements are not considered.

Applicants have mostly incorporated the feedback given to them into the final versions of the concept notes. However, for a small number of concept notes further thought will be required to develop the concept into a workable proposal.

Identified Needs

Support sought for the development of:	Number of proposals
Strengthening audit capacity of SAIs	33
Financial audits	17
Compliance audits	15
Performance audits	23
Other specialized audit capacity	14
Institutional development: SAI independence & legal frameworks	7
Other organisational capacity	13
Equipment and infrastructure	17
Strengthening citizen participation	2
Strengthening communication and stakeholder management	5

Figure 1 summarizes the nature of support requested

The concept notes cover many aspects of capacity building. 33 of them include components aimed directly at strengthening the audit capacity of SAIs. 17 initiatives target ISSAI implementation for one or more of the audit types. 14 initiatives aim at strengthening other specialized audit capacity - like audit of IT systems, audit of Extractive Industries, Fraud and Corruption audits or environmental audits. Seven initiatives contain components relating to strengthening SAI Independence and the SAI’s legal framework. Three initiatives seek support for strengthening organizational capacity through strengthening operational risk assessments, strategy and/or operational planning, while ten others seek support for improvements in other organizational development processes (HR, financial management systems, Quality Assurance function or system). Capacity building needs for equipment and infrastructure are mentioned in 17 concept notes, the need for investments in IT equipment and software is mentioned in most of these. Strengthening the participation of citizens and civil society in public sector auditing is targeted in two initiatives from SAIs, and strengthening of communication and stakeholder management is mentioned in five initiatives.

Geographical Distribution

There is a good geographical spread, with concept notes received from all the INTOSAI regions. The most concept notes are from CREFIAF, followed by OLACEFS and ASOSAI.

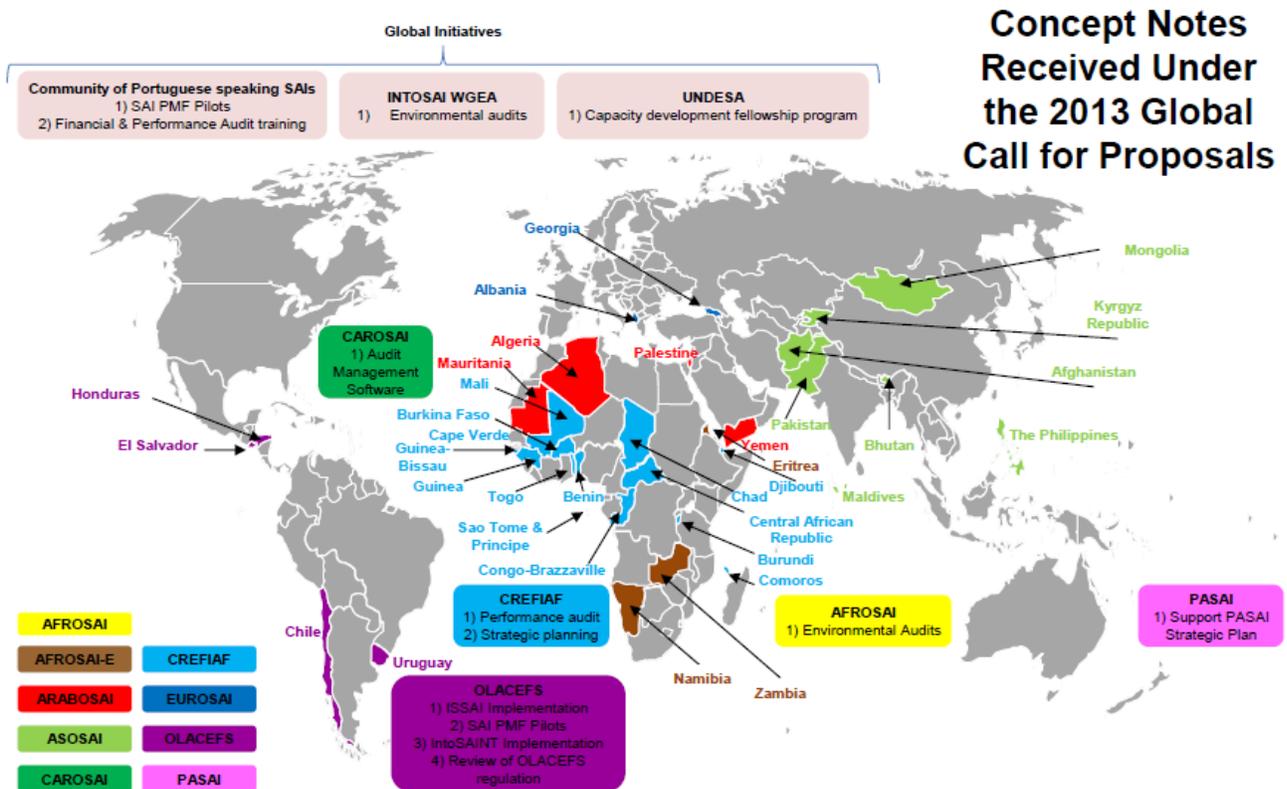


Figure 2 shows concept notes submitted by SAIs, INTOSAI Regions and Sub-Regions, as well as four global concept notes

54 percent of the SAI-level concept notes have been submitted by SAIs in countries listed as Least Developed Countries on the DAC List of ODA Recipients. 29 percent have been submitted by countries listed as Other Low Income Countries or Lower Middle Income Countries and Territories.

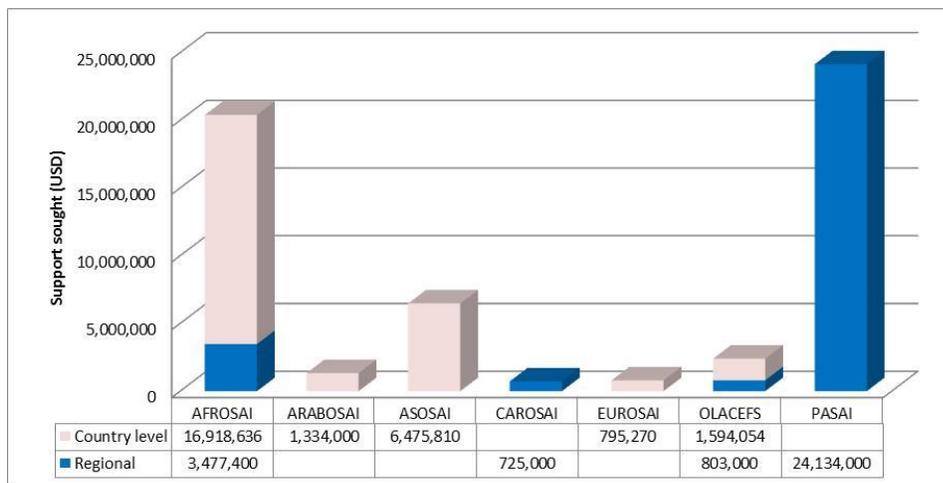


Figure 3 shows financial support sought in concept notes from INTOSAI regions, separated into regional and country level concept notes

The total sum of financial support sought is USD 57 million. 48 percent of the support is applied for in concept notes supporting country SAIs, 51 percent is applied for in regional initiatives applied for by INTOSAI regional bodies. 1 percent of the support is sought for global initiatives. AFROSAI and PASAI represent the bulk of the funding sought, adding up to a total of 44, 5 million USD. The proposal from PASAI represents a single concept note covering initiatives led by the Regional Secretariat (USD 5.7 million), as well as country-level initiatives (USD 18.4 million). The proposals from AFROSAI are further broken down in the figure below.

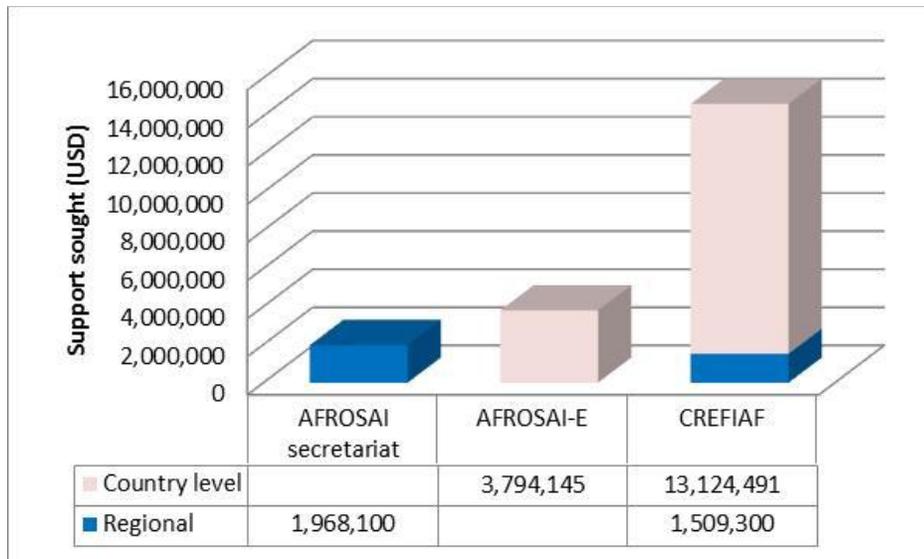


Figure 4 shows financial support sought in concept notes from AFROSAI, separated into the AFROSAI Secretariat, AFROSAI-E and CREFIAF

Summary of Regional Level Proposals

INTOSAI region	Concept note for proposals
AFROSAI	- Support SAI’s capacity development in environmental audit
CAROSAI	- Develop Audit Management Software for the use of CAROSAI member SAIs
CREFIAF	- Build up capacity in strategic planning in seven CREFIAF SAIs - Develop professional audit capacity in performance auditing
OLACEFS	- ISSAI implementation (3i program) - SAI PMF training - Implementation of the INTOSAI Integrity Model - Towards the Existence of Public International Law of External Control – OLACEFS Regional Seminar
PASAI	- Implementation of PASAI's Strategic plan

Figure 5 Summarizes the regional level concept notes

Implementing Partners and Peer-to-Peer Support

Most concept notes include a request for an external implementing partner. A majority of the concept notes (75 percent) include elements of peer-to-peer support. 23 concept notes contain elements of south-south cooperation.

Updating the SAI Capacity Development Database

Annex 1 presents a summary of each individual concept note received under the 2013 Global Call for Proposals. These summaries will shortly be included in the SAI Capacity Development Database, under 'Proposed Projects' from the 2013 Global Call for Proposals.

Annex 2 summarises the proposals from the 2011 Global Call for Proposals that had not been matched by the time of the last database update in June 2013. It proposes how these should be treated in the SAI Capacity Development Database going forward. Those proposals that are still under dialogue will be retained in the database. Those proposals that are considered to have been replaced by updated concept notes in the 2013 round will be removed from the database. For the remaining proposals, applicants will be given the opportunity to retain, update or remove their 2011 proposal.

An update of the SAI Capacity Development Database is currently in progress.

Way Forward: Global Call for Proposals Matching Process

This summary of the Global Call for Proposals is shared with all potential providers of support simultaneously. This includes donor agencies, Supreme Audit Institutions that provide support, INTOSAI Regions, Sub-Regions and Bodies (such as the IDI), the SAI Capacity Development Fund, and others¹. These organizations are requested to consider their indicative interest in providing support, and communicate this interest to the applicant, with a copy to INTOSAI.Donor.Secretariat@idi.no. The Secretariat will endeavour to provide support to enhance the effectiveness of coordination where requested and appropriate. In the event that there are multiple expressions of interest in a concept note, applicants are to decide how and with whom to take forward their applications². Applicants and potential providers of support should ensure effective coordination between potential providers and **with relevant ongoing initiatives**. Information in the SAI Capacity Development Database www.SAIdevelopment.org may be useful for this purpose.

To ensure timely and effective coordination of support, key milestones going forward are:

- **15th June 2014:** target for potential providers to express indicative interest in providing support
- **23rd June 2014:** INTOSAI-Donor Steering Committee teleconference (1200-1400 GMT)³, where indicative interest in concept notes will be discussed
- **16-17th September 2014:** 7th INTOSAI-Donor Steering Committee meeting in Paris will feature a session on the Global Call including a roundtable from potential providers of support

Upon matching of concept notes with potential providers of support, applicants and providers are encouraged to work bilaterally to identify the appropriate actions and timetables to move forward. Where required, proposal templates at <http://www.idi.no/artikkel.aspx?MId1=98&AId=628> may be used to develop more detailed proposals, or the provider of support may have their own format for proposals. The Secretariat will endeavour to provide support where requested and feasible. Progress on matching concept notes will be reported at future INTOSAI-Donor Steering Committee meetings.

¹ Such as the Canadian Comprehensive Audit Foundation (CCAF)

² As per the process agreed at the 5th INTOSAI-Donor Steering Committee meeting in London, October 2012

³ The dial-in number and passcode for the teleconference is: Phone: +(1) 517-652-7797, Passcode: 3886142#

Annex 1: Summary of Concept Notes for SAI Capacity Development Initiatives

This Annex presents summaries of the 48 concept notes for SAI capacity development initiatives in need of support which were submitted in response to the 2013 INTOSAI-Donor Cooperation Global Call for Proposals. The summary is intended to provide potential providers of support with key information about each proposal. The full proposals are available from the Secretariat upon request. Please contact the Secretariat at: intosai.donor.secretariat@idi.no to receive proposals which may be of interest.

Index to Proposals

	Applicant	INTOSAI Region/Sub- Region (Primary)	Page				
				11	Central African Republic	CREFI AF	14
				12	Chad	CREFI AF	14
				13	Chile	OLACEFS	14
1	Afghanistan	ASOSAI	10	14	Comoros	CREFI AF	15
2	AFROSAI	AFROSAI	10	15	Congo-Brazzaville	CREFI AF	15
3	Albania	EUROSAI	10	16	CREFI AF (Performance Audit)	CREFI AF	15
4	Algeria	ARABOSAI	11	17	CREFI AF (Strategic Planning)	CREFI AF	16
5	Benin	CREFI AF	11	18	Djibouti	CREFI AF	16
6	Bhutan	ASOSAI	12	19	El Salvador	OLACEFS	17
7	Burkina Faso	CREFI AF	12	20	Eritrea	AFROSAI-E	17
8	Burundi	CREFI AF	12	21	Georgia	EUROSAI	18
9	Cape Verde	CREFI AF	12	22	Guinea-Bissau	CREFI AF	19
10	CAROSAI	CAROSAI	13				

23	Guinea-Conakry	CREFIAF	19	39	Palestine	ARABOSAI	26
24	Honduras	OLACEFS	20	40	PASAI	PASAI	26
25	INTOSAI WGEA	GLOBAL	20	41	Philippines	ASOSAI	27
26	Kyrgyz Republic	ASOSAI	21	42	Sao Tome e Principe	CREFIAF	28
27	Maldives	ASOSAI	21	43	Togo	CREFIAF	28
28	Mali	CREFIAF	22	44	UNDESA	GLOBAL	28
29	Mauritania	ARABOSAI	22	45	Uruguay (Communication and Citizen Participation)	OLACEFS	29
30	Mongolia	ASOSAI	22	46	Yemen	ARABOSAI	29
31	Namibia	AFROSAI-E	23	47	Zambia (Extractive Industries)	AFROSAI-E	30
32	OISC/CPLP (SAI PMF)	GLOBAL	23	48	Zambia (Forensic Auditing)	AFROSAI-E	30
33	OISC/CPLP (Audit training)	GLOBAL	24				
34	OLACEFS (ISSAI Implementation)	OLACEFS	24				
35	OLACEFS (intoSAINT)	OLACEFS	24				
36	OLACEFS (SAI PMF)	OLACEFS	25				
37	OLACEFS (Review of OLACEFS Regulations)	OLACEFS	25				
38	Pakistan	ASOSAI	26				

No.	Applicant and Status	INTOSAI Region/ Sub-Region (Primary)	Title and Duration	Funding Sought (US \$)	Summary and Content	Support Requested & Proposed Implementing Partner
1	Afghanistan (Final)	ASOSAI	Performance Audit, 2014-16	USD 725,000	The proposed initiative intends to build the capacity of SAI Afghanistan in performance auditing, which has only recently been included within its mandate. In developing this capacity, the SAI will be able to help the Legislature to oversee that the executive constructively promote economical, effective and efficient governance. The proposal suggests a needs assessment by the IDI, and capacity building in performance auditing through training courses in line with ISSAI standards, and pilot audits, leading to implementation of the ISSAIs on performance auditing.	Support requested: financial and technical support Implementing partner: IDI requested, other partners not identified
2	AFROSAI (Final)	AFROSAI	Regional Joint Audit Project (2015-2017)	USD 1.968 million	This proposal seeks to build capacity in environmental auditing in AFROSAI member SAIs connected to the Nile River and the Congo Basin Forest. The project focuses on promoting cooperation between participating SAIs to facilitate exchange of information and experiences, and to enable them to develop common environmental audit tools and processes in their respective countries. The project promotes the use of ISSAIs, particularly environmental audit and performance audit standards. Joint reports on the management and use of Nile River and Congo Basin Forest resources and national reports relating to each country’s management of these resources are expected to be prepared and published. National reports will be submitted to governments and finance committees in the participating countries, Joint reports will be submitted to the African Union and the respective countries’ parliaments. The AFROSAI General Secretariat will have administrative and financial responsibility for this regional project, on behalf of the participating SAIs. It will also monitor activities relating to the project. The INTOSAI Working Group on Environmental Audit (WGEA) will provide technical and methodological support to the participating SAIs.	Support requested: Technical, methodological and financial support Implementing partner: AFROSAI General Secretariat and Participating SAIs
3	Albania (Final)	EUROSAI	Improving the writing techniques of SAI Albania’s auditors, to improve audit reports (2014-15)	USD 44,400	The purpose of this concept note is to improve the techniques and skills of SAI Albania’s auditors to write an audit report, as increasing professionalism in the writing of audit reports highlights the strength of audit findings, increases the implementation of recommendations and their follow-up, as well as improving the public image of the SAI. This would be achieved through a combination of classroom and on-the-job training (physically or remotely by email), development of guidance on writing audit reports (in Albanian), and a regional conference to share experiences with peer SAIs in	Support requested: Financial and peer support Implementing partner: SAI Poland and IDI are mentioned as possible partners

No.	Applicant and Status	INTOSAI Region/ Sub-Region (Primary)	Title and Duration	Funding Sought (US \$)	Summary and Content	Support Requested & Proposed Implementing Partner
					the region. Funding is sought for the cost of international experts and their travel and stay in Albania, as well as for the regional conference.	
4	Algeria (Final)	ARABOSAI	Support for Court of Accounts' Capacity Development (2014-2017)	USD 506,000	<p>This project aims at building capacity in performance auditing and in specialized audit disciplines (e.g. environmental and IT auditing), and mainstream the ISSAIs in the SAI's audit work. The need for this kind of capacity building was determined in a peer-evaluation in 2013 and a self assessment in 2008. The proposed intervention seeks to address the findings in these two reports. The project proposes to achieve capacity building in the mentioned areas through workshops on ISSAI and methodological tools, joint pilot audit engagements, study visits and development of auditing guidelines. The proposal also intends to upgrade IT systems, and to build capacity in the use of procured IT audit software through workshops.</p> <p>The concept note proposes to have a peer SAI with proven expertise in performance audit, environmental audit and IT audit as implementing partner. Regarding procurement of software and training in its use, the proposal suggests to hire consultants.</p>	<p>Support requested: Financial and peer support</p> <p>Implementing partner: SAIs of Canada, France and the Netherlands and consultants are mentioned as possible partners.</p>
5	Benin (Final)	CREFI AF	Support for Capacity Development of SAI Benin: Implementation of ISSAIs – audit guides and code of ethics	USD 192,000	<p>This proposal comes from the SAI's strategic plan 2013-15, recognizing that the SAI's audit procedures manual dates from 1999 and has not been updated to reflect the SAI's mandate following a new audit law in 2007, and is not consistent with the ISSAIs. The SAI intends to update its existing audit manual and guides as part of its efforts towards ISSAI implementation. In addition it intends to develop a Code of Ethics and Professional Conduct for the SAI. The SAI proposes enhancing the professional and physical capacity of its internal training unit, to work with experts from the CREFI AF region during the project, and to be responsible for training others and rolling out the new products. Capacity development workshops are planned to assist the dissemination of the new products. In developing the proposal further, the SAI may need to consider the need for a strategy for ISSAI implementation, and whether additional activities will be required to test the new products, and contribute to adoption of these across the SAI.</p> <p>The total cost of the initiative is USD 213,680, of which the SAI will contribute around 10%. The project includes around USD 32,500 for equipment for the SAI's training centre.</p>	<p>Support requested: Financial</p> <p>Implementing partner: Appropriate experts from within the CREFI AF sub-region.</p>

No.	Applicant and Status	INTOSAI Region/ Sub-Region (Primary)	Title and Duration	Funding Sought (US \$)	Summary and Content	Support Requested & Proposed Implementing Partner
6	Bhutan (Final)	ASOSAI	Institutional Development of the Royal Audit Authority (RAA) in Delivering Performance Audit (July 2014-June 2017)	USD 700,000	The RAA seeks to improve the quality of performance audit reports, in accordance with the ISSAIs. The proposal is firmly anchored in the RAA's strategic plan 2013-18 and builds on an external assessment of the RAA conducted by a UNDP consultant in 2013. In particular, it noted that RAA's professional staff mainly possess finance and accounting qualifications, rather than the multidisciplinary and specialized skills and knowledge that provides a sound basis for effective performance auditing. The proposal therefore includes continuous education and training in relevant fields, on-the-job learning through participation in a cooperative performance audit, and an RAA-led review and update of its existing performance audit guidelines in comparison to the relevant ISSAI guidelines.	Support requested: Financial Implementing partner: Royal Audit Authority (Bhutan), with support from relevant performance audit experts.
7	Burkina Faso (Final)	CREFIAP	Development of financial audit manuals and guides, and auditor training in their use (two years)	USD 300,000	In this project the Burkina Faso Court of Audit plans to develop financial audit guides and a financial audit manual in accordance with INTOSAI standards, and train staff in its use. The project is based on a capacity building needs assessment that revealed weak application of international standards and non-standardized audit methods and report drafting. After the completion of guides and manuals, the staff will be trained in the use of them through workshops and pilot audits. CREFIAP's Regional Institutional Strengthening Committee (RISC) Secretariat, which helped prepare the concept note, will place an expert at the SAI to collaborate on the development of the audit manual and guides, train staff and coach staff on pilot audits.	Support requested: Financial Implementing partner: RISC Secretariat
8	Burundi (Final)	CREFIAP	Construction of a Building to House the Offices of the State Inspectorate-General, 2015-2017	USD 3.207 million	In this project the State Inspectorate General of Burundi seeks funding for the construction of an office building for the SAI. The SAI is currently renting offices from institutions and individuals that fall within the scope of its jurisdiction, which is considered a crucial issue for the independence of the SAI. Further, the offices rented by the SAI do not always provide suitable conditions or a healthy work environment, which has required the SAI to move frequently. This concept note requests support for development of infrastructure only.	Support requested: Financial Implementing partner: SAI Burundi
9	Cape Verde (Draft)	CREFIAP	Support to the Court of Auditors of Cape Verde	USD 1.175 million	The Court of Auditors of Cape Verde (TCCV) has benefitted from a number of recent donor supported initiatives, including at least one initiative funded by the EC, implemented by PWC, which is planned to continue until 2016. The proposal documents many of the challenges faced by the SAI, and	Support requested: Financial and technical Implementing

No.	Applicant and Status	INTOSAI Region/ Sub-Region (Primary)	Title and Duration	Funding Sought (US \$)	Summary and Content	Support Requested & Proposed Implementing Partner
					<p>demonstrates that a number of key initiatives, such as updating its strategic and operational plans, are currently in progress. The requested support covers all areas of SAI capacity development, including:</p> <ul style="list-style-type: none"> • institutional development to strengthen SAI independence and the legal framework • professional capacity development including HR systems and auditor training, and • organisational systems capacity development, including audit manuals, quality control systems, stakeholder relations, and stronger infrastructure and facilities. <p>It is recommended that further work on the proposal is undertaken to clarify the SAI’s development needs, how these are linked to its new strategic plan, how competing needs are to be prioritized and sequenced, how these fit with ongoing support, and then to more clearly identify the purpose and planned outcomes and outputs of this specific proposal.</p> <p>The SAI submitted a draft proposal to the INTOSAI-Donor Secretariat and was provided feedback on this draft, but stated that it did not have the time and resources to strengthen the concept note following feedback.</p>	<p>partner: The SAI proposes SAI Brazil, SAI Portugal, the Regional Court of Santa Catarina de Florianopolis (Brazil), PWC, national consultants with previous experience working with the SAI, and others.</p>
10	CAROSAI (Final)	CAROSAI	Audit Management Software	USD 725,000	<p>In this proposed intervention CAROSAI seeks to establish a Comprehensive Audit Management Software (CAMS) program to assist their SAI members with the planning, scheduling, monitoring and management of audits. CAROSAI argues that developing a CAMS as a regional initiative would provide significant cost savings. In addition, the majority of the member SAIs do not have the resources to acquire such a system on their own. A need for the establishment of such a regional product has been affirmed by CAROSAI by a majority of their SAI members. The initiative intends to hire a software developer through an open competitive procurement process. The selected firm will start by conducting a needs assessment of the region, and based on the results of the needs assessment the SAIs will be grouped according to set criteria. The introduction of the CAMS is intended to be done on a phased basis based on ranking, giving the SAIs that are not deemed ready the chance to make the necessary organizational changes to ensure successful implementation of the software.</p>	<p>Support requested: financial Implementing partner: A software developer - not yet determined</p>

No.	Applicant and Status	INTOSAI Region/ Sub-Region (Primary)	Title and Duration	Funding Sought (US \$)	Summary and Content	Support Requested & Proposed Implementing Partner
11	Central African Republic (Final)	CREFI AF	Revision, development and adoption of draft legislation establishing legal and institutional frameworks for the State Inspectorate-General (3 years)	USD 339,662	The purpose of this project is to provide SAI Central African Republic with a legal and institutional framework that ensures its administrative and financial independence, and sets forth the mandate of the SAI and the Head of the SAI. Currently, there is an absence of statutory basis for the SAI, and the mandate is not established. The SAI’s work program is under the authority of the President of the Republic, so is publication of audit findings. The inadequacy of the SAI’s legal and institutional framework was identified as a major strategic challenge and weakness in a capacity development program with CREFI AF and IDI, and the need for this to be remedied in order to ensure the viability of the SAI was stated. In addition to financial support, this proposal seeks technical support in drafting legislation.	Support requested: financial and technical Implementing partner: Propose World Bank, INTOSAI and CREFI AF
12	Chad (Final)	CREFI AF	Training Project for Judges of the Court of Audit of Chad (2014-18)	USD 2.516 million	The Chamber of Accounts has been transformed into a Court of Audit, with greater powers and duties. The procedures, manuals and professional skills of the Judges of the Court need to be enhanced as a result. The SAI proposes a training needs assessment followed by implementation of the training plan, as well as development of appropriate procedure manuals and audit software. The SAI hopes to develop the capacity of its Judges in performance audits, financial audits, compliance audits, financial analysis, financial management and accounts judging, leading to audit reports meeting international standards. The SAI envisages using pilot audits as a way of gaining hands-on experience with new audit processes and the use of procedure manuals and ISSAI standards, once adopted. In taking forward this proposal, further support may be required to prioritise and sequence the different planned initiatives.	Support requested: Financial Implementing partner: To be selected
13	Chile (Final)	OLACEFS	Program for supporting the implementation of performance audits in the General Comptroller’s Office of the Republic of Chile, 2014-15	USD 493,200	The proposal intends to build the capacity of SAI Chile in performance auditing. The applicant recognizes that the institution has limited internal capacities for the implementation of performance auditing. This is due to inadequate experience with existing methodologies, tools and processes for evaluating performance of public institutions, uneven implementation of international standards, and limited financial resources. The proposal suggests audit training workshops, pilot team internships with other SAIs, development of performance audit guidance and performance audit manual, and execution of pilot audits. The SAI of Chile intends to implement the ISSAIs on performance auditing.	Support requested: financial Implementing partner: Propose SAI Brazil and SAI France

No.	Applicant and Status	INTOSAI Region/ Sub-Region (Primary)	Title and Duration	Funding Sought (US \$)	Summary and Content	Support Requested & Proposed Implementing Partner
14	Comoros (Final)	CREFI AF	Audit Division Capacity Development (2014-16)	USD 330,385	SAI Comoros was established in April 2012 and has developed a strategic plan for 2014-16. This project is geared towards the professional staff capacity and organisational systems capacity development set out in its strategic plan. Given the recent establishment of the office, its Judges and Auditors have limited knowledge in public auditing, public finances, Judgement of financial matters and report drafting techniques. It also lacks appropriate audit standards and methodology. The SAI proposes a combination of training courses, workshops and study tours to address staff capacity needs and develop appropriate manuals and procedures. The total cost of the project is USD 347,000, to which the SAI will contribute around 5%.	Support requested: Financial Implementing partner: SAI France and the SAI of Reunion, and French speaking CREFI AF member SAIs with relevant experience
15	Congo Brazzaville (Draft)	CREFI AF	Development of manuals, guides, and tools for all types of audits (24 months)	USD 656,526	The purpose of the project is to provide the SAI with standard audit manuals, guides, reference works, quick reference sheets and tools in accordance with INTOSAI standards and other internationally recognized best practices, to strengthen financial and compliance audits. Before taking forward this proposal, the SAI will need to give more details on the context of the proposal and explain how the identified problem was determined as a priority. At present, the Concept Note assumes that the preparation of manuals and guidelines is sufficient to improve the quality of the Court’s outputs. The applicant needs to consider the processes that would be necessary to lead to sustainable change in the SAI’s performance. The SAI submitted a first draft on which detailed comments were provided. The second submission from the SAI did not update the original concept note but instead provided a list of projects and budgets. This summary is therefore based on the first draft proposal from the SAI, which needs considerable strengthening.	Support requested: Financial Implementing partner: SAI Congo Brazzaville and external partner
16	CREFI AF (Final)	CREFI AF	Developing Performance Audit Capacity at the 23 CREFI AF SAIs, Phase 2: 2014-2015	USD 802,743	This concept note is a continuation of an initiative generated under the 2011GCP, to develop performance audit capability across 23 SAIs in CREFI AF, through a number of phases. CREFI AF successfully applied for a one year grant from a Trust Fund administered by the African Development Bank, which awarded USD 433,864 in 2013 for the first phase. This application is to fund the remainder of the program. During the first phase, a performance audit guide was developed based on ISSAI 3000 and CREFI AF champions were trained. Local performance audit workshops were also run as planned in ten countries. A planning meeting to	Support requested: Financial Implementing partner: CREFI AF

No.	Applicant and Status	INTOSAI Region/ Sub-Region (Primary)	Title and Duration	Funding Sought (US \$)	Summary and Content	Support Requested & Proposed Implementing Partner
					<p>plan pilot performance audits in the first five SAIs was conceived but not yet held due to unavailability of funds.</p> <p>In the subsequent phases, for which further support is now requested, CREFIAF plans to organise further local workshops to train performance auditors in thirteen further SAIs that have not yet been targeted, hold planning meetings for pilot performance audits with two groups of five SAIs, and provide on-the-job support to pilot performance audits in ten SAIs.</p>	
17	CREFIAF (Final)	CREFIAF	Regional project for capacity development in strategic planning for seven SAIs in sub-Saharan French-speaking Africa, Phase 3 (2015-2016)	USD 706,557	<p>The proposal is a continuation of an IDI program for building capacity in strategic and operational planning in French-speaking Africa (CREFIAF member SAIs). In the first two phases of the program, 14 SAIs produced strategic plans. The proposal seeks financial support for the execution of the third and final phase of the program, where a further seven SAIs in sub-Saharan Africa are proposed for participation: The Republic of Congo, the Democratic Republic of Congo, Burkina Faso, Cape Verde, Cote d’Ivoire, Rwanda and Togo. The program, originally designed by IDI, consists of three main areas of activities:</p> <ol style="list-style-type: none"> 1) Assessment of capacity building needs of participating SAIs – participants will attend a workshop prior to their execution of a needs assessments for their SAI 2) Development of the strategic plan - participants will attend workshops where findings from needs assessments will be discussed and where there will be given training in the use of strategic planning framework. After the workshops the participants are expected to develop a strategic plan for their SAI, based on findings from the needs assessment. 3) Development of an operational plan – participants will attend workshops where the strategic plans will be discussed and where they will be given training in methods and mechanisms for converting a strategic plan into an operational plan. <p>After attending the program, each participating SAI is expected to finalize and formally adopt its strategic plan in order to pursue its implementation.</p>	<p>Support requested: financial</p> <p>Implementing partner: Secretariat of the CREFIAF Regional Institutional Strengthening Committee (RISC), IDI is requested to assist in the implementation of the project.</p>
18	Djibouti (Final)	CREFIAF	Djibouti Court of Audit Capacity Development (2015-17)	USD 450,000	<p>The purpose of the project is to develop the capacity of the Djibouti Court of Audit with a view to improving the level, quality and impact of its findings. It aims to achieve the following results:</p> <ul style="list-style-type: none"> • Reduction in the backlog of judicial reviews of compliance 	<p>Support requested: Financial</p> <p>Implementing partner: SAI</p>

No.	Applicant and Status	INTOSAI Region/ Sub-Region (Primary)	Title and Duration	Funding Sought (US \$)	Summary and Content	Support Requested & Proposed Implementing Partner
					<ul style="list-style-type: none"> • Execution of performance audits • Implementation of reliable quality control and assurance systems • Enhancement of the status of the Court of Audit's work and its image. <p>SAI Djibouti is in the process of rebuilding its capacity following a temporary interruption caused by a fire that destroyed the Court's headquarters in 2010. In addition, the SAI is undergoing a transition from the former Chamber of Accounts and Budgetary Discipline to a Court of Audit, which has further affected the level of judicial reviews and timely issuance of judgments. Work is required to develop the necessary audit manuals and guidance, train auditors and judges, conduct pilot performance audits, establish and train a quality assurance division, and hold focus group conferences on the work and value of the Court of Audit.</p>	Djibouti with international experts to be selected.
19	El Salvador (Final)	OLACEFS	Disseminating the functions of the Court of Accounts of the Republic in order to secure the involvement of the Salvadorian Citizenry in Corruption-Fighting Processes (13 months)	USD 60,854	This concept note focuses on enhanced communication with, and participation of, citizens. The SAI believes that public awareness and perceptions of the SAI are low, and proposes three main outcomes for the project. First, raising awareness of the SAI, its mandate and functions, and especially of its Citizen Participation Department (CPD). Second, better communication of the SAI's results, to strengthen its credibility and the public trust in the SAI, through various media campaigns. Third, raising awareness among citizens of the available mechanisms through which citizens can file reports aimed at preventing corruption and misuse of public resources, to increase citizen participation in the audit process. These outcomes would be achieved by formulation and implementation of a Communications Plan, with activities including press releases, publishing graphic information on the SAI's results, advertising among prestigious national media, and measuring the impact of these initiatives through a public opinion poll. Funding requested is for the costs of the planned media campaigns.	Support requested: Financial Implementing partner: SAI El Salvador
20	Eritrea (Final)	AFROSAI-E	Institutional Capacity Development in OAG Eritrea (20 months)	USD 230,000	The purpose of the project is to strengthen the institutional and professional capacity of OAG Eritrea to ensure that quality audits are delivered based on ISSAI guidance, within budget and timeframes. OAG faces a backlog of audits, having been hampered by a combination of shortage of skilled staff and inefficient audit practices. In part this relates to lack of financial and operational independence (including no responsibility for hiring staff and	Support requested: Financial Implementing partner: SAI Eritrea, with support from the INTOSAI

No.	Applicant and Status	INTOSAI Region/ Sub-Region (Primary)	Title and Duration	Funding Sought (US \$)	Summary and Content	Support Requested & Proposed Implementing Partner
					setting salary levels). The OAG proposes to address this through a combination of updating its audit approach, investing in IT capacity and IT audit tools, and enhancing the professional audit and managerial capacity of its existing staff. Three main areas of activity are proposed (i) upgrade of IT hardware, local networks and purchase and installation of data analysis software (ii) establishment of service contracts with suitable experts in regularity (financial and compliance) audit, performance audit, Information Systems audit, and an ISSAI expert (iii) capacity development activities geared towards practical implementation of the ISSAI-based AFROSAI-E audit manuals. The latter would combine classroom based training and on-the-job training in regularity and performance auditing, as well as Information Systems auditing and training on Computer Assisted Audit Techniques (CAATS). Additionally, it is hoped to second a small number of auditors to peer SAIs for period of around 3 months. Finally, some pilot audits would be undertaken in performance and information Systems auditing. The proposed budget may need further clarification to ensure all planned activities are fully costed.	community
21	Georgia (Final)	EUROSAI	IT Audit Introduction and Development Program (2014-17)	USD 750,870	This concept note seeks to increase the IT audit capacity of SAI Georgia, to ensure that the SAI’s audit capacity meets the requirement to respond to the fast paced transition to e-governance. Planned activities include: <ul style="list-style-type: none"> • Acquisition of IT equipment – software and hardware • Establishment of pilot team with 10 IT specialists, regularly trained by experienced IT audit trainers through workshops and courses • ISACA certification of the IT auditors • Pilot audits • Development of an IT audit manual based on ISSAI standards • Elaboration of professional development training program (including training course and recruitment) • Awareness raising conference for government agencies and non-governmental organizations. The National Audit office of Lithuania has agreed to be responsible for providing SAI Georgia with IT audit trainers and mentors, for managing workshops and training courses, for supervising pilot IT audits, for participation in the development of IT audit manual and Professional	Support requested: Financial Implementing partner: National Audit Office of Lithuania

No.	Applicant and Status	INTOSAI Region/ Sub-Region (Primary)	Title and Duration	Funding Sought (US \$)	Summary and Content	Support Requested & Proposed Implementing Partner
					Development Training policy.	
22	Guinea-Bissau (Final)	CREFI AF	Capacity Development Support to Guinea Bissau Court of Auditors, 2014-2016	USD 2.948 million	<p>The proposed intervention is comprehensive and builds on the Court of Audit’s strategic plan for 2013-2017 which emphasizes four main weak areas that need focus.</p> <ol style="list-style-type: none"> 1) Making the SAI independent in administrative and financial terms. 2) Strengthen the SAI with sufficient, motivated and skilled human resources. 3) Strengthen mechanisms for interaction with stakeholders. 4) Produce quality reports. <p>The need for establishing a legal framework that gives the Court of Audit and the Head of the SAI sufficient independence and broad enough mandate is key in the proposal. Planned activities include:</p> <ul style="list-style-type: none"> • review of the Organic Law and preparation of the special statute of the auditor • campaigns to raise awareness of the role of the SAI for the government officials and parliament members • develop audit manuals and procedures (not existing today), • run training courses in financial and compliance auditing, • create a quality control unit, • prepare and implement HR policies. <p>The applicant proposes the Portuguese Court of Auditors to be the implementing partner on development of institutional and audit capacity. For the development of audit manuals, communication and stakeholder management and infrastructure, an implementing partner would be selected through a competitive process.</p>	<p>Support requested: financial</p> <p>Implementing partner: Propose the Portuguese Court of Auditors, other implementing partner – not identified</p>
23	Guinea-Conakry (Final)	CREFI AF	Introduction to Performance Auditing (Four months)	USD 119,636	<p>The project intends to train auditors from the State Inspectorate-General (SIG) in performance auditing. The SIG has never conducted a performance audit. The need for enhancing SIG’s activities to also include performance auditing has risen as consequence of new general regulations on public accounting, with the State Budget focusing on specific programs aimed at attaining clearly defined goals. Staff from SIG have attended CREFI AF performance audit workshops, but due to the short duration of such activities, this is not considered enough. The proposal suggests the following activities: a performance audit training workshop and a pilot performance</p>	<p>Support requested: financial</p> <p>Implementing partner: SAI Canada. Other development partners – not identified.</p>

No.	Applicant and Status	INTOSAI Region/ Sub-Region (Primary)	Title and Duration	Funding Sought (US \$)	Summary and Content	Support Requested & Proposed Implementing Partner
					audit assignment. The project also includes a small infrastructure component, mainly IT equipment and instructional materials.	
24	Honduras (Final)	OLACEFS	Technical capacity strengthening for performance auditing, and expansion of audit coverage of SAI Honduras (3 years)	USD 960,000	The purpose of this project is to strengthen the capacity of the SAI to conduct performance audits, and to have in place guidelines for the conduct of public works and environmental audits in accordance with internationally accepted criteria (ISSAIs). The SAI’s development efforts to date have focused on financial and compliance auditing, but it considers these insufficient for the full discharge of its mandate, given the national economic and social objectives, and focus on environmental protection, especially from infrastructure works. It proposes development of one performance audit manual, taking into consideration the ISSAIs, and two guidelines for environmental and public works audits, each one tested on two pilot audits (total six pilot audits). In addition, training of auditors, identification of champions to lead further internal training, and a number of social dissemination seminars, to further engage citizens in the audit process, especially in the preservation of the environment and oversight of public works.	Support requested: Financial Implementing partner: SAI Honduras and relevant regional experts
25	INTOSAI Working Group on Environmental Audit (WGEA) (Final)	Global	Global Training Facility Program on Environmental Auditing (2014-16)	USD 60,000	The purpose of this project is to enhance the capacity of SAIs worldwide to conduct environmental audits and produce value added reports for their respective Parliaments. SAI India would act as legal applicant and implementing partner, on behalf of the INTOSAI Working Group on Environmental Audit (WGEA). In March 2011, WGEA approved that the International Centre for Environmental Audit and Sustainable Development (iCED) in Jaipur would be used as the WGEA official Global Training Facility (GTF) for the period 2013-16. WGEA ran its first international training on environmental audit in 2013, with participation from 12 developing country SAIs, and foresees running a similar training annually during 2014-16. A sub-committee under the WGEA has been established to develop the GTF course “Introduction to Environmental Auditing”, drawing inputs from member countries. The course requires participants to prepare a paper on environmental challenges in their country prior to the course, and develop a detailed audit plan on environmental audit of relevance to their country at the end of the course. SAI India will administer the project, provide the iCED facilities, as well as	Support requested: Financial Implementing partner: SAI India

No.	Applicant and Status	INTOSAI Region/ Sub-Region (Primary)	Title and Duration	Funding Sought (US \$)	Summary and Content	Support Requested & Proposed Implementing Partner
					accommodation and local costs for the international experts and facilitators. Participating SAIs are expected to cover all the costs of their participants. Funding is sought solely for the return travel costs of international experts and facilitators, from their home country to India.	
26	Kyrgyz Republic (Final)	ASOSAI	Capacity Building of the Accounts Chamber of the Kyrgyz Republic (2014-16)	USD 1 million	<p>The SAI of the Kyrgyz Republic is at an early stage in its development, focusing on state inspection and control activities, but looking to introduce more modern audit approaches. It produced its first strategic development plan for the period 2012-14, but has faced challenges in its implementation. The SAI's analysis of its current operations shows many areas requiring development. The SAI proposes a holistic capacity development program including the following components:</p> <ul style="list-style-type: none"> • Component 1: Institutional development, including drafting a new Audit law to enhance SAI independence, addressing deficiencies in job requirements and recruitment challenges, and developing a new strategic plan for 2014-16. • Component 2: Professional staff development, including strengthening human resource management, job descriptions, financial audit training and pilot performance audits. • Component 3: Organizational development, introducing new financial audit methodologies based on the ISSAIs, developing a manual(s) on performance audit, develop and deliver performance audit training, develop a manual on other specialized audits (IT, environmental etc.), implementation of appropriate quality assurance systems, strengthening management systems and structures, and enhancing stakeholder relations. • Component 4: infrastructure development, enhancing the SAIs training facilities and staff workstations (IT) <p>Appropriate internal structures are proposed for management of the project. Given the comprehensive nature of the proposal, the time horizon and subject to available funding, it may be necessary to consider the prioritization and sequencing of the proposed activities.</p>	Support requested: Financial Implementing partner: Russian speaking SAIs with experience of ISSAI implementation
27	Maldives (Final)	ASOSAI	Capacity Development Support for	USD 91,500	The purpose of this initiative is to enhance the SAI's capacity to undertake compliance audits and special audits or investigations on areas of fraud and corruption. The SAI seeks assistance in developing an ISSAI-based compliance	Support requested: Financial Implementing

No.	Applicant and Status	INTOSAI Region/ Sub-Region (Primary)	Title and Duration	Funding Sought (US \$)	Summary and Content	Support Requested & Proposed Implementing Partner
			Compliance & Special Audits (investigations) (2014-16)		audit manual and methodologies for special audits and investigations, along with training and conducting pilot audits in these areas, and establishment of appropriate quality assurance procedures.	partner: An SAI
28	Mali (Final)	CREFIAP	Performance Audit Capacity Development of the Contrôle Général des Services Publics (CGSP) (2 years)	USD 326,316	The purpose of this project is to develop standards, guidelines and capacity in performance auditing. The proposed project is linked to the National Internal Audit Strategy of the Government of Mali, and seeks to develop capacity of the CGSP and Ministry Inspectorates in performance auditing. A performance audit manual, already drafted, will be validated, auditors trained, and performance audits conducted. Further consideration could be given to how proposed training would lead to changes in the performance of the SAI on performance auditing.	Support requested: Financial Implementing partner: SAI Mali
29	Mauritania (Final)	CREFIAP	Mauritanian SAI Capacity Development (2014-16)	USD 150,000	The proposed project seeks to enhance the performance of SAI Mauritania through strengthening professional and organisational capacity of the SAI. It is ambitious in scope, covering development of audit guidelines, training and implementation of international standards covering financial, compliance, and performance audit, including environment audit and the audit of extractive industries, and development of a Quality Assurance system. Given the limited financial and human resources of the SAI at present, its low audit coverage and delays in issuance of reports, further consideration may need to be given to prioritising its capacity development initiatives, and setting realistic milestones to guide the SAI's future capacity development. The roles of the SAI and service provider, and the processes used to ensure sustainable change in performance, may need to be further clarified.	Support requested: Financial Implementing partner: SAI Mauritania and external service provider.
30	Mongolia (Final)	ASOSAI	Capacity Strengthening of the Mongolian National Audit Office (2014-2017)	USD 3.105 million	This proposal has two key components. First, to develop an in-house electronic audit management system (utilizing existing ICT platforms, secure through a Virtual Private Network) for financial, compliance and performance audits in accordance with the ISSAIs. This would strengthen the quality and timeliness of audits, especially those done in remote regional locations. Second, to establish an effective training system across the SAI, through training national instructors, enhancing training facilities and preparing appropriate training materials. The SAI has previously tried both Teammate and an in-house developed audit system based on Microsoft Excel, but found neither system to provide a cost	Support requested: Financial Implementing partner: To be selected from IDI, ASOSAI, peer SAIs and consultants based on previous relevant experiences.

No.	Applicant and Status	INTOSAI Region/ Sub-Region (Primary)	Title and Duration	Funding Sought (US \$)	Summary and Content	Support Requested & Proposed Implementing Partner
					<p>effective solution to its needs. The total estimated cost for the project is 3.45 million, of which 10% will be provided by the Government of Mongolia.</p>	
31	Namibia (Final)	AFROSAI-E	Strengthen the Technical Capacity through Professional Capacity Development (2014-18)	USD 1.365 million	<p>The purpose of this proposal is to increase effectiveness in ensuring accountability in the use of government funds, to strengthen economic growth and poverty reduction. Specifically, it will enhance oversight of public financial management through quality and credible regularity (financial and compliance), performance, IT, forensic and environmental audits, through a more effective professional development and training mechanism.</p> <p>The main challenge faced by SAI Namibia relates to the lack of available professionally qualified staff, and limited affordable options for training in the region. In response, the SAI proposes to establish links with professional accountancy bodies and explore options for establishing local accreditation systems, including the possibility of the SAI becoming an accredited training institute. Further, the SAI will introduce a professional staff development policy, commence mentor training for its audit managers, enroll staff in relevant professional qualifications for regularity auditors, enhance skills of performance auditors, and train staff towards specialist disciplines such as IT and environmental audit.</p> <p>The total cost of the project is USD 1.886 million. SAI Namibia plans to cover 10% of the costs of peer to peer support, as well as an increasing proportion of the financial costs for various student fees (50% in year 1, rising gradually to 70% by year 5).</p>	<p>Support requested: Financial Implementing partner: Peer SAIs, such as South Africa and Mauritius, and others selected through competitive procurement</p>
32	OISC/CPLP (Final)	Global - SAIs of the Community of Portuguese Language Countries	Capacity development of auditors working for SAIs in OISC/CPLP listed by the DAC enabling them to use SAI PMF. Two one week courses (2014 and 2015).	USD 179,136	<p>The proposed project intends to train auditors from Portuguese speaking developing countries on how to use the SAI Performance Measurement Framework (SAI PMF). SAI PMF assessments can contribute to improving SAI capacity development through promoting the use of performance measurement and management, and identifying opportunities to strengthen SAI performance. Training on the SAI PMF would develop a network of SAI PMF assessors and trainers to contribute to further training and use of the assessment within these countries. This will help ensure the framework is applied consistently, increasing the validity of the piloting and synthesis of</p>	<p>Support requested: financial Implementing partner: SAI Brazil and SAI Portugal</p>

No.	Applicant and Status	INTOSAI Region/ Sub-Region (Primary)	Title and Duration	Funding Sought (US \$)	Summary and Content	Support Requested & Proposed Implementing Partner
					results from the pilots.	
33	OISC/CPLP (Final)	Global - SAIs of the Community of Portuguese Language Countries	Capacity development of auditors working for SAIs in OISC/CPLP. Two ten days courses each year – 2014-2015	USD 237,120	The proposed project intends to train auditors from Portuguese speaking developing countries in financial audit and performance audit. The proposed intervention plans one course in performance auditing and one course in financial auditing each year during 2014-2015, to be held by SAI Portugal and SAI Brazil respectively. The training will be in Portuguese, and be a unique opportunity for Portuguese speaking auditors to take part in capacity building training courses.	Support requested: financial Implementing partner: SAI Brazil and SAI Portugal
34	OLACEFS (Final)	OLACEFS	ISSAI Implementation Initiative (3i Program) for OLACEFS, 2014-16	USD 595,000	<p>This project aims at implementation of the ISSAI standards by the SAIs in the OLACEFS region through participation in IDI's 3i Program – the ISSAI Implementation Initiative. Implementation of the ISSAIs will increase and standardize the quality of audit, and enhance SAI's credibility and professionalism. The main outputs that would be achieved at the SAI level are:</p> <ul style="list-style-type: none"> • ISSAI implementation needs for each SAI assessed • ISSAI compliance assessment for each SAI carried out • ISSAI implementation strategy for each beneficiary SAI developed and implemented • Evaluation of ISSAI implementation in each SAI <p>The beneficiaries of this proposal will be member SAIs of OLACEFS, 21 in total. Seven of these are labelled as lower middle income countries on the ODA DAC list, the remaining 14 are upper middle-income countries. IDI has used some of its core funds to start the project, but further contributions are required to ensure it can be completed.</p>	Support requested: financial Implementing partner: IDI
35	OLACEFS (Final)	OLACEFS	Implementation of the intoSAINT Integrity Model in SAIs in OLACEFS (2014-15)	USD 105,000	The purpose of this project is to enhance OLACEFS member SAIs' contribution to the continuous improvement of the public sector, through implementation of the intoSAINT Integrity Model to strengthen their capacities to develop a sound Integrity Policy. In the 21 OLACEFS members, it will contribute to creating a work environment that promotes trust and facilitates a prevention-oriented institutional culture. The project involves holding regular Integrity Self Assessment Workshops to produce recommendations and risk analyses for SAI top management, in order to strengthen their Institutional Integrity Policy, and follow-up reports on implementation, using trained intoSAINT moderators from peer SAIs. SAIs	Support requested: Financial Implementing partner: OLACEFS Executive Secretariat and various committees, Netherlands Court of Audit.

No.	Applicant and Status	INTOSAI Region/ Sub-Region (Primary)	Title and Duration	Funding Sought (US \$)	Summary and Content	Support Requested & Proposed Implementing Partner
					within OLACEFS will provide venues, materials and their own staff resources as in-kind support. Peer SAIs will provide moderators as in-kind support. Funding is sought to cover only air transport, accommodation and meal expenses for moderators from peer SAIs, and will be prioritized towards OLACEFS member SAIs classified as lower middle income countries (Belize, Bolivia, El Salvador, Guatemala, Honduras, Nicaragua, Paraguay).	
36	OLACEFS (Final)	OLACEFS	Workshop “Supreme Audit Institution Performance Measurement Framework” Third quarter of 2014	USD 23,000	The proposed project intends to provide knowledge on how to employ the SAI Performance Measurement Framework (SAI PMF), through hosting a three day training course for 25 staff in the planning, development and management areas of SAIs in OLACEFS. Previously, only one SAI PMF training course has been delivered in OLACEFS. Training on the SAI PMF would facilitate awareness raising of the framework, and develop a network of SAI PMF assessors and trainers to contribute to further training and use of the assessment within OLACEFS. This will help ensure the framework is applied consistently, increasing the validity of the piloting and synthesis of results from the pilots. Donor funding sought will be matched by funding from OLACEFS.	Support requested: Financial Implementing partner: OLACEFS and IDI
37	OLACEFS (Final)	OLACEFS	Towards the Existence of Public International Law of External Control – OLACEFS Regional Seminar (2014)	USD 80,000	This proposal, put forward by SAI Uruguay, focuses on identifying the existence of Public International Law of Fiscal Control (PIL of FC), which could form the basis of a legal framework for the implementation of international audit standards, thereby giving OLACEFS and its member SAIs a powerful tool to promote ISSAI implementation. It specifically focuses on UN General Assembly resolution A/66/209 as the possible basis for PIL of FC. The proposal is to hold a regional seminar on the topic, based on a preliminary questionnaire completed by member SAIs, and to engage an expert to discuss the concept of Public International Law, how it comes into being and how it works. Additionally, the seminar is also proposed as an opportunity to examine the impact on SAIs of recent changes to national legislation across OLACEFS, and to prepare a regional diagnosis regarding legal instruments hindering or helping the work of SAIs, to inform future OLACEFS strategies. Funding is sought to cover the costs of seminar venue, and travel and accommodation costs of the legal expert, staff from CER members, and one participant from each SAI in OLACEFS.	Support requested: Financial Implementing partner: OLACEFS Special Committee for the review of the charter and regulations of OLACEFS (CER), chaired by SAI Uruguay.

No.	Applicant and Status	INTOSAI Region/ Sub-Region (Primary)	Title and Duration	Funding Sought (US \$)	Summary and Content	Support Requested & Proposed Implementing Partner
38	Pakistan (Final)	ASOSAI	Development and Establishment of Human Resource Management Information System (HRMIS) for SAI Pakistan (2014-17)	USD 696,350	The purpose of this proposal is to develop and establish a comprehensive HRMIS for SAI Pakistan (Auditor General of Pakistan), to strengthen the overall quality of the SAI's audit reports. SAI Pakistan has over 1000 professionally qualified staff and 6000 skilled staff, but no comprehensive management information system to best manage and utilize its staff. The project will involve developing a conceptual framework for the HRMIS, undertaking various survey and data collection, software development, hardware procurement and establishing the necessary logistic support to administer the system. It is foreseen that the HRMIS would be used to produce, store, manage and retrieve HR information, such as job descriptions and job specifications, staff qualifications, and staff performance evaluation documents. A pool of HR experts from SAI Pakistan would be trained in using the system. It would allow senior management to obtain more accurate and up to date information to inform strategic decision making with respect to planning, recruitment, placement, capacity building etc. The overall cost of the project is estimated at USD 733,000, of which 5% would be covered by SAI Pakistan.	Support requested: Financial Implementing partner: USAID is requested to be the implementing partner. Dialogue is ongoing.
39	Palestine (Final)	ARABOSAI	Develop the State Audit and Administrative Control Bureau (SAACB) of Palestine's Capacity in the field of Quality Assurance	USD 200,000	The purpose of this project is for the SAACB to become an external audit institution applying ISSAIs with regard to quality assurance, especially ISSAI 1 and 40. This is a focused proposal designed to introduce quality assurance processes into the SAI, as a driver for continual improvement to audit quality. Development of quality assurance is a priority in the SAI's strategic plan, and builds on the SAI's participation in an IDI quality assurance program in 2012. The SAI developed and endorsed quality assurance guidelines in 2013 and seeks assistance in implementing these, both at the organizational level, as well as at the levels of financial and performance audits. The SAI is currently implementing four projects with different providers of support (World Bank, EC, USAID, Swedish National Audit Office). This initiative is designed to complement and enhance the outputs and outcomes from the other projects. The total cost of the proposed project is USD 260,000 of which USD 60,000 will be covered by the SAI.	Support requested: Financial Implementing partner: IDI and OAG Norway are mentioned.
40	PASAI (Final)	PASAI	Improving the management of public sector	USD 24.1 million	Building on the successful PASAI regional program 2009-13, this concept note is for implementation of the first five years of the new PASAI Strategic Plan, which builds on recommendations from two recent, external, development	Support requested: Financial Implementing

No.	Applicant and Status	INTOSAI Region/ Sub-Region (Primary)	Title and Duration	Funding Sought (US \$)	Summary and Content	Support Requested & Proposed Implementing Partner
			resources through implementation of phase one of PASAI Strategic Plan 2014-24, to enhance the mandate and capacity of Pacific Supreme Audit Institutions (2014-2019)		<p>partner led evaluations. It can be considered an umbrella project, including both regional initiatives led by PASAI (USD 5.7 million) as well as country-led initiatives (USD 18.4 million). It is designed to strengthen transparency and accountability in 16 developing countries in the Pacific, as well as five French and American territories. Specifically, it delivers PASAI’s five agreed strategic priorities:</p> <ol style="list-style-type: none"> 1. Independence of SAIs in the Pacific 2. Advocacy efforts at a regional and country level to enhance the way SAI reports are used to strengthen governance and accountability 3. Country-level delivery of ISSAI based financial audits, especially focused in the most vulnerable countries in the region, with related capacity building activities 4. Development of SAI-level strategic plans, monitored through periodic SAI PMF assessments 5. An appropriately resourced PASAI secretariat <p>Some funding for 2014-16 is already committed from the ADB and New Zealand, and dialogue is ongoing with Australia and New Zealand for core support to the project, though further funding will be required. The concept note includes options for how to implement the PASAI Strategic Plan in the event that total available resources are less than the full cost estimate.</p>	partner: PASAI
41	The Philippines (Final)	ASOSAI	ISSAI Implementation, 2014-15	USD 157,960	<p>The purpose of this proposal is adoption of auditing standards, aligned with international standards, to provide quality auditing and assurance standards that will enhance the quality and uniformity of practice throughout the Philippines and strengthen public confidence in the auditing and assurance profession. Specifically, it will increase the number of audits complying with the level 4 ISSAI requirements for financial, compliance and performance audit. ISSAI Compliance Assessment Tools (iCATs) will be adopted for all audit streams to assess compliance with the ISSAIs, and timely reports on ISSAI compliance will be submitted to the Head of the SAI. The proposal includes two components, covering professional staff capacity development (training on level 4 ISSAIs and the iCATs) and organizational systems capacity development (adoption and dissemination of Philippine Public Sector Standards of Auditing (PPSSAs), along with guidance and practice notes, audit manuals etc.). Funding is requested to support the various workshops,</p>	Support requested: Financial Implementing partner: SAI Philippines

No.	Applicant and Status	INTOSAI Region/ Sub-Region (Primary)	Title and Duration	Funding Sought (US \$)	Summary and Content	Support Requested & Proposed Implementing Partner
					training courses, and printing and production of manuals etc.	
42	Sao Tome & Principe (Final)	CREFIAP	Strengthening the Capacities of the Court of Sao Tome and Principe in matters of Judgement and Effective Financial Accountability (2014-15)	USD 143,336	This proposal is for financing a technical collaboration between SAI Sao Tome and Principe, and SAI Portugal, under a Memorandum of Cooperation signed between the two in 2011. It focuses on on-the-job training for Judges and Auditors from SAI Sao Tome and Principe, delivered in Sao Tome and Principe by judges and auditors from SAI Portugal, as well as study visits to SAI Portugal. This would be followed by a one year project in which experts from SAI Portugal undertake regular visits to Sao Tome and Principe to oversee and guide the activities of judges and auditors. They would further support drafting and adoption of a procedures manual for the appraisal of accounts and enforcement of financial accountability.	Support requested: Financial and technical Implementing partner: SAI Portugal
43	Togo (Final)	CREFIAP	Development and Implementation of a Management Information System for the Togo Court of Accounts (2 years)	USD 421,000	The purpose of the project is to provide the SAI with an audit management system, other management information systems and functioning IT networks, to enable the SAI to produce high quality reports and to manage its resources more effectively. The project is highly ambitious in moving from a situation of having no IT network, IT department, IT skills, and audit software, to one in which all audit, administrative and financial management is done through an integrated IT system. The SAI proposes development of an IT master plan first. In taking forward the proposal, it may be beneficial to further assess the SAI's current audit and other processes, and the extent to which these need to be strengthened either prior to, or as part of, a computerisation process. A detailed development plan would be needed to prioritise, sequence and cost the various activities and equipment required, and develop an appropriate implementation plan to ensure that changes to systems and changes to skills move together, so that any audit management and other systems implemented are actively used.	Support requested: Financial Implementing partner: SAI Togo and a competitively selected IT firm
44	UNDESA (Final)	Global	United Nations / SAIs Capacity Development Initiative 2014-2015 – fellowship program	USD 250,000	This concept note seeks to establish a fellowship program for SAI staff from developing countries, to strengthen their professional audit capacity and knowledge through working with the United Nations and its funds, programs and specialized agencies audit function and also other developed country supreme audit institutions. UNDESA proposes a pilot program targeting SAI staff from countries on the DAC list of least developed countries. Within this pilot, the funding sought is to cover the fellowship stipends, air travel and other miscellaneous costs for four fellows for a period of six months each.	Support requested: Financial, plus support from IDI Implementing partner: UNDESA will administer, working with UNDP Office of Audit and

No.	Applicant and Status	INTOSAI Region/ Sub-Region (Primary)	Title and Duration	Funding Sought (US \$)	Summary and Content	Support Requested & Proposed Implementing Partner
					<p>Subject to results from the initial pilot, this could be scaled-up in future. This fellowship program seeks to strengthen audit knowledge, skills and tools to support planning, conducting, reporting and following up on recommendation in relation to public sector audit work. It includes hands-on audit implementation techniques and various training opportunities, while participating in the audits of international agencies and other public sector entities.</p>	<p>Investigations and UN Office of Internal Oversight Services.</p>
45	URUGUAY (Final)	OLACEFS	Feasibility study to set up a "Communication and Citizen Participation" unit to strengthen fiscal control and public value creation (1 year)	USD 80,000	<p>The proposed project intends to improve communication and stakeholder management, and strengthen participation of citizens and civil society in fiscal control of public funds. The aim is to make the public more aware of what the SAI does, and to strengthen the SAIs control activities and impact. The intervention is planned to include promotion and advertising campaigns in the press and towards educational institutions and entities that manage public funds. Activities to make the language in audit reports more understandable for the public and press is also intended. Further, a citizen complaint system is planned, so that citizens can become part of the control system and the eyes of the SAI in the fight against corruption. SAI Uruguay has already visited SAI Paraguay with the objective to learn about communication and participation tools they apply.</p>	<p>Support requested: financial Implementing partner: The SAI of Paraguay is proposed as implementing partner</p>
46	Yemen (Final)	ARABOSAI	Strengthening the role of Yemeni SAI in audit of development plans (60 months)	USD 478,000	<p>The purpose of this project is to increase the SAI's capacity to audit development plans based on established methodology and guidelines, as well as enhancing the capacity of its staff to implement the ISSAIs in this work. The proposal shows that development plan implementation indicators reveal failure to achieve development objectives. Capacity weaknesses in the SAI to audit development plans sets the ground for an accumulation of errors and proliferation of infringement and abuse of laws and regulations. The proposed initiative suggests the following activities for capacity building:</p> <ul style="list-style-type: none"> • development of methodology and guidelines for the auditing of development plans • training courses in applying the methodology and guidelines • pilot field audits • workshops, targeting stakeholders in the field of audit of development plans • workshops, targeting SAI staff involved in the auditing of development 	<p>Support requested: Financial Implementing partner: Yemeni Ministry of Planning and International Cooperation</p>

No.	Applicant and Status	INTOSAI Region/ Sub-Region (Primary)	Title and Duration	Funding Sought (US \$)	Summary and Content	Support Requested & Proposed Implementing Partner
					<p>plans</p> <ul style="list-style-type: none"> • establishment of a data base on development plan projects and programs • workshop for mid-term review of the project and workshop for final project monitoring and evaluation. <p>In implementing this project, the SAI will work jointly with the Ministry of Planning and International Cooperation. This is intended to get the Ministry of Planning to mainstream the SAI requirements for enhancing the external environment into the guidelines that the Ministry applies in the preparation of development plans.</p>	
47	Zambia (Final)	AFROSAI-E	Strengthening Capacity in the Audit of Revenue from Extractive Industries (Mining Companies), (2014-16)	USD 2.199 million	<p>This proposed initiative plans to strengthen SAI Zambia’s capacity in the audit of extractive industries, to prevent mining companies from under-declaring their taxes. The planned activities include both training courses and pilot audits. The guideline developed by AFROSAI-E on Extractive Industries will be used as a base material for this training. The applicant plans to request the INTOSAI community to provide experts to carry out the training courses, as well as mentors for the pilot audits.</p>	<p>Support requested: financial Implementing partner: IDI</p>
48	Zambia (Final)	AFROSAI-E	Strengthening Capacity and Improvement in Performance of the Forensic Audits and Investigations Unit (2014-16)	USD 560,000	<p>In the concept note the applicant explains that the SAI’s Forensic Audits and Investigation Unit lacks trained forensic auditors that can investigate fraud, corruption and other white collar crimes. This proposed intervention plans to build the unit’s capacity in this field. The planned activities include certified training courses, finalization and operationalization of the Forensic Audit Manual, and procurement of appropriate tools. The applicant plans to request the INTOSAI community to provide experts to carry out the training courses. The applicant considers that the trained staff could later be used to train auditors in other SAIs in the region.</p>	<p>Support requested: financial Implementing partner: IDI</p>

Annex 2: Summary of Proposals Brought Forward from the Global Call for Proposals 2011

The following table summarises the proposals from the 2011 Global Call which were not marked as ‘Funding Approved / Project in Progress’ in the Secretariat’s monitoring report as of October 2013, and indicates how these proposals will be treated in the SAI Capacity Development Database going forward.

In summary, 12 proposals from 2011 are to be removed as they relate to initiatives now covered under 2013 concept notes. 5 proposals are to be retained, as there is ongoing dialogue and no new concept note. For the remaining 13 proposals, the applicant will be given the opportunity to retain, update or remove their 2011 proposal.

Applicant	Title	Status (As at June 2013)	Proposed Treatment in SAI Capacity Development Database
Afghanistan	Capacity Development Support to SAI Afghanistan, 2012-2014	Expressed interest from an SAI but no donor funding	Remove – covered under 2013 concept note
Algeria	IT audit capacity building, 2012-2013	No interest	Remove – covered under 2013 concept note
Brazil	Development of auditing methodologies, techniques and tools	Dialogue with applicant ongoing	Applicant to decide
Burundi	Capacity Development Support to the State Inspectorate General of the State of Burundi, 2011-2014	No interest	Remove – covered under 2013 concept note
Central African Republic	Support for revision of the legal texts of the State Inspectorate General (2012-15)	Expressed interest from potential donor	Remove – covered under 2013 concept note
Chile	Institutional capacity development of the SAI of Chile’s external stakeholder relations, citizen participation, and strategic communication	Dialogue with applicant ongoing	Applicant to decide
Djibouti	Initiative to develop the capacity of Djibouti Court of Audit, 2012-2016	Dialogue with applicant ongoing	Applicant to decide – ongoing dialogue and new concept note only partly covers 2011 proposal
Ecuador	Formal professional training of the human resources of SAI Ecuador	Dialogue with applicant ongoing	Retain - ongoing dialogue and no new concept note
El Salvador	Strengthened capacity of SAI El Salvador 2012–2015	Dialogue with applicant ongoing	Applicant to decide
Federated States of Micronesia (Yap)	Purchase Advanced Audit Software, 2012-14	No interest	Remove – covered under new PASAI concept note
Honduras	Support for the Design and Implementation of the SAI Honduras’ Development Action Plan 2012-2014	No interest	Remove – covered under 2013 concept note
Kiribati	Development and Implementation of a strategic and development action plan for KNAO, 2012-2014	No interest	Remove – covered under new PASAI concept note

Applicant	Title	Status (As at June 2013)	Proposed Treatment in SAI Capacity Development Database
Lesotho	Capacity Building of the Office of the Auditor General- Lesotho, 2012-2014	Expressed interest from an SAI but no donor funding	Applicant to decide
Madagascar	Developing the capacity of the Court of Audit, Madagascar's SAI, in compliance audit and management audit	Expressed interest from potential donor	Retain - ongoing dialogue and no new concept note
Mauritania	Full implementation of the objectives set in the Mauritanian SAI Strategic Plan (2012-13)	Dialogue with applicant ongoing	Remove – covered under 2013 concept note
Mongolia	Capacity strengthening of Mongolian National Audit Office, 2012-2014	Dialogue with applicant ongoing	Applicant to decide – ongoing dialogue and new concept note only partly covers 2011 proposal
Nepal	Capacity Development Support to SAI Nepal, 2012-2014	Expressed interest from an SAI but no donor funding	Retain - ongoing dialogue and no new concept note
Netherlands	Integrity Self-assessment for Supreme Audit Institutions	No interest	Applicant to decide
St. Lucia	Development of a Strategic Plan for the Office of the Director of Audit	No interest	Applicant to decide
St. Vincent and the Grenadines	Capacity Development Support to the Office of the Director of Audit of St Vincent and the Grenadines, 2012-2015	No interest	Applicant to decide
Samoa	Capacity Development Project for Samoa Audit Office	No interest	Remove – covered under new PASAI concept note
Sao Tome and Principe	Project to install an integrated IT network (network and web) for the Court of Auditors, 2012-2014	Expressed interest from an SAI but no donor funding	Applicant to decide
Sudan	Capacity Development of Sudanese SAI (2012-14)	Dialogue with applicant ongoing	Retain - ongoing dialogue and no new concept note
Tonga	Tonga Audit Office Independent Governance Project	No interest	Remove – covered under new PASAI concept note
Tunisia	Strengthening the independence and good governance of the Court of Accounts 2012-2014	No interest	Applicant to decide
Tuvalu	Capacity development support for the Tuvalu Audit Office (2012-13)	No interest	Remove – covered under new PASAI concept note
Venezuela	Support to strengthen the capacities of design and development of methodologies for the follow-up of the Strategic Plan	No interest	Applicant to decide
Vietnam	Environmental Auditing Capacity Building Programme for State Audit of Vietnam (SAV) (2012-2014)	Dialogue with applicant ongoing	Retain - ongoing dialogue and no new concept note
Yemen	Build capacity of Yemeni SAI 2012-2015	No interest	Applicant to decide
Zambia	Capacity Development Support to Office of the Auditor General of Zambia for the period 2012–2014	Dialogue with applicant ongoing	Remove – covered under 2013 concept note

The INTOSAI-Donor Cooperation was established in October 2009, when INTOSAI and several donors signed a milestone Memorandum of Understanding, to augment and strengthen support to the SAI community. The MoU recognizes the potential value of Supreme Audit Institutions (SAIs) in strengthening governance, accountability and poverty reduction.

The MoU brings together all the SAIs and the Donor Community in a common approach that provides a strategic focus for donors and the SAI Community in strengthening SAI capacity in developing countries and a variety of mechanisms for facilitating donor funding and support in line with donor mandates, priorities and requirements. Donor support will be provided through a hierarchy of activities, principally at the country, and then at the INTOSAI regional and INTOSAI global levels.

The Steering Committee appointed the IDI as Secretariat for the Cooperation, recognizing the importance of INTOSAI ownership as well as IDI's broad experience from SAI capacity building and wide network within INTOSAI.

Published by

INTOSAI-Donor Cooperation

INTOSAI-Donor Secretariat

Postal Address

IDI, Riksrevisjonen

PO BOX 8130 Dep

N-0032 Oslo

Norway

Office Address

Pilestredet 42

Oslo

Norway

Telephone

+47 21 54 08 10

Telefax

+47 21 54 08 50

E-Mail

intosai.donor.secretariat@idi.no

www.idi.no

www.saidevelopment.org

“Working together to strengthen Supreme Audit Institutions in developing countries.”