WHY ARE SAIS IMPORTANT?

- External oversight of budget implementation
- Accountability and transparency
- Promote public trust: State-society relations
- Donor’s fiduciary and development effectiveness risk

CHALLENGES

- Diagnostics consistently reveal the need for strengthening SAIs. E.g. 15% of SAIs do not publish reports; ISSAI implementation remains challenging (IDI Global Survey 2014)
- Support is increasing but financial allocations do not reflect global needs (IDI Global Survey 2014)
- Poor coordination of support at country level including conflicting advice. 65% of SAI recipients of support report that there is no donor coordination group (IDI Global Survey 2014)

CONTACTS

INTOSAI-Donor Steering Committee Leadership

Chair (INTOSAI): General Auditing Bureau, Saudi Arabia

Chair (Donors): World Bank

Vice-Chair (INTOSAI): U.S. Government Accountability Office

Vice-Chair (Donors): Department for International Development, UK (DFID)

INTOSAI-Donor Secretariat
INTOSAI Development Initiative
Stenersgata 2,
N-0184 Oslo,
Norway

E-mail: intosai.donor.secretariat@idi.no
www.idi.no/intosai-donor-cooperation
www.saidevelopment.org

Date: November 2016
**Key achievements 2010-2016**

- **Better coordination** in capacity development support to SAIs in partner developing countries. For example, 50 SAI proposals funded through the Global Call for Proposals programme since 2011.

- Evidence of a change in donor and SAI behavior. Positive influence in more demand-driven donor support and inclusion of peer-to-peer support.

- **Supporting** development of global public goods such as the SAI Performance Measurement Framework (SAI PMF) which contributes to improved strategic planning and better articulated capacity development needs.

- **Scaling up support**

  — SAI Capacity Development Fund, launched in 2014, has funded 8 country projects and one regional project.

  — The global value of capacity development support for SAIs has increased from US $62 million in 2014 to US $68 million in 2015 as measured through the SAI Capacity Development Database.

- **Taking stock of SAI current needs**— 2 Global stock takings on SAI capacity development 2010 and 2014 (90% response rate).

- **Training donors on working with SAIs**, 4 on-site courses, e-learning under development.

**Strategic direction 2016-2018**

- **Global Call for Proposals**
  - Project proposals from SAIs based on MoU principles
  - Tier 1: Inclusive rolling process
  - Tier 2: Targeted to most challenged SAIs

- **IDC Portal**
  - Shared information on SAI proposals and funded projects
  - SAI performance data: global/regional/country-level
  - Success stories capturing benefits of MoU principles
  - IDC Website

- **Communications Strategy**
  - Raise awareness
  - Influence behaviour change
  - Share results and successes

- **Results Measurement**
  - IDG Performance Indicators
  - Measure progress towards MoU
  - Support monitoring, reporting and evaluation

**The INTOSAI-Donor MoU**

23 development partners and INTOSAI have signed a Memorandum of Understanding (MoU) which created a strategic partnership to scale up and enhance the effectiveness of support to SAIs in developing countries. It is built on five guiding principles:

1. Develop SAI-owned strategies and action plans
2. Align support with the implementation of these plans
3. Donors respect SAI country leadership, independence and autonomy
4. Donors mobilize additional resources for SAI capacity development
5. All support to SAIs is delivered in a harmonized and coordinated manner

**Governance**

The Cooperation is governed by a Steering Committee comprised of representatives of INTOSAI and development partners. The Steering Committee sets the overall scope and direction through a multi-year program document, and approves annual work plans.

The Cooperation is supported by a Secretariat hosted by the IDI, based in Oslo, and receives core funding from Norway, Austria, Ireland and Switzerland. It also receives in-kind staff support from the SAIs of Norway and Brazil.