



March 2017

## INTOSAI-Donor Cooperation: Key Messages

### Value Proposition of the INTOSAI-Donor Cooperation

The INTOSAI-Donor Cooperation (Cooperation) is a strategic partnership between the International Organization of Supreme Audit Institutions (INTOSAI) and 23 development partners<sup>1</sup> to scale up and strengthen support to Supreme Audit Institutions (SAIs) in developing countries. The Cooperation is unique in bringing together partners who share a common goal of enhancing accountability, public financial management, transparency, and good governance through strengthening SAIs. The Cooperation provides a global forum to inform and strengthen stakeholders' policies and priorities for working with SAIs. It also seeks to influence behaviours to ensure that the objectives of the INTOSAI-Donor MoU are achieved. I.e. that support to SAIs is country-led, that additional resources are mobilized in support of SAI strategic plans, and all forms of support are provided in a harmonized and coordinated manner. By working together in a coordinated approach, the Cooperation increases efficiency and impact on the ground and avoids gaps and overlaps.

Through the Cooperation's Global Call for Proposals (GCP) and the SAI Capacity Development Fund (SAI CDF), support has been secured for around 70 SAI capacity development initiatives since 2010. The total support provided to SAIs globally is estimated to have increased from 54 million USD in 2012 to 69 million USD in 2016.<sup>2</sup>

The Cooperation is also a forum for promoting and supporting the development of global public goods to improve the efficiency of all support to SAIs and avoid duplication. For example, it brought together a wide partnership to support the development of the SAI Performance Measurement Framework, a framework for assessing and strengthening SAI performance. In 2016, SAI PMF was approved at the INTOSAI Congress as an official INTOSAI product. It is increasingly being recognised as a valuable assessment framework for both the INTOSAI and donor communities, creating a common basis for dialogue on SAI capacity building.

### Key Messages About the Cooperation

On the basis of the above value proposition, the following set of key messages has been developed to help increase the understanding of the Cooperation's added value and how it differs from INTOSAI and other bodies. The messages should be communicated consistently by SC members.

---

<sup>1</sup> African Development Bank, Asian Development Bank, Australia, Austria, Belgium, Canada, European Commission, France, GAVI Alliance, Inter-American Development Bank, IMF, International Fund for Agricultural Development, Ireland, Islamic Development Bank, Netherlands, Norway, OECD, Sweden, Switzerland, The Global Fund, United Kingdom, United States of America, World Bank.

<sup>2</sup> As measured through the SAI Capacity Development Database.

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

[www.idi.no/intosai-donor-cooperation](http://www.idi.no/intosai-donor-cooperation)

E-Mail: [intosai.donor.secretariat@idi.no](mailto:intosai.donor.secretariat@idi.no)

1. The INTOSAI-Donor Cooperation (Cooperation) is a successful strategic partnership between the International Organization of Supreme Audit Institutions (INTOSAI) and 23 development partners that has begun to scale up and strengthen support to Supreme Audit Institutions (SAIs) in developing countries.
2. The Cooperation seeks to influence behaviours to ensure that the objectives of the INTOSAI-Donor MoU are achieved; i.e. that support to SAIs is country-led, that additional resources are mobilized in support of SAI strategic plans, and that all forms of support are provided in a harmonized and coordinated manner.
3. The Cooperation is also a forum for promoting and supporting the development of global public goods to improve the efficiency of all support to SAIs and avoid duplication. For example, it brought together a wide partnership to support the development of the SAI Performance Measurement Framework, as a common framework for assessing and strengthening SAI performance.

### Key Messages Regarding the Cooperation's Results

Between 2010 and 2016 the Cooperation has accomplished the following:

1. **The Cooperation has made important contributions to scaled-up support for SAIs.** The Global Call for Proposals, the SAI Capacity Development Fund and matching of priority global and regional projects led to 67 capacity development projects for SAIs. The total global value of capacity development

Funding Highlights - Global Call for Proposals & SAI CDF		
SAIs/Region	Project	Funding & Support
ARABOSAI (Arabic Speaking SAIs)	Train-the-trainers and Regional Institutional Strengthening	USAID & IDI
Bhutan	ISSAI-based Professional Development	SAI CDF \$275,000. Training & training facilities: SAI & Govt. of India.
Gabon	Strengthening Organizational Structure, Performance Audit & Stakeholder Relations	SAI CDF \$350,000
Georgia	Develop IT Audit System & Capacity	SAI CDF \$500,000.
Mongolia	Professional Development Strategy & Training; SAI PMF Peer Review	SAI CDF \$380,000.
OLACEFS (Latin American SAIs)	ISSAI Implementation	IDI, SAI Brazil, SAI Mexico
Philippines	ISSAI implementation & Audit of Disaster Related Activities	SAI CDF \$278,000. Asian Development Bank support through ASEANSAI.
Zambia	Forensic Audit & Investigations Unit	Irish Aid \$625,000.
Trinidad & Tobago	Org. Assessment & Action Plan. Financial & Performance Audit Development	Inter-American Development Bank \$300,000
Uganda	ISSAI Implementation and Stakeholder Relations	SAI Sweden

support for SAIs, as measured through the SAI Capacity Development Database, has increased from 54 million USD in 2012 to 69 million USD in 2016.

2. **SAIs increasingly articulate their own needs and priorities on the basis of their strategic plans.** The Cooperation has emphasised development of SAI-led strategic plans since 2010, and now almost all SAIs have these in place: in low income countries, the percentage of SAIs with strategic plans improved from 63% to 90%. The Global Call for Proposals (GCP) entails that SAIs submit project proposals, which are shared with providers of support for consideration. From 2017, the GCP is redesigned to also include more targeted support to the SAIs with the strongest needs, including SAIs in fragile contexts.
3. **The Cooperation brought together a wide partnership to support the development of the SAI Performance Measurement Framework (SAI PMF),** as a common framework for assessing and strengthening SAI performance. The Cooperation financed the INTOSAI-Donor Secretariat, which served as coordinator for the team developing SAI PMF, and members of the Cooperation supported assessments globally. By the end of 2016, 40 SAIs had completed SAI PMF assessments to at least draft report stage, and over 900 people have been trained on the use of the framework.
4. **Global surveys to the SAI community have generated knowledge about SAI needs and performance.** Surveys are carried out every three years, with about 90 % of SAIs responding. The reports are available on the Cooperation's website ([www.idi.no/intosai-donor-cooperation/sai-performance/global-sai-stocktaking](http://www.idi.no/intosai-donor-cooperation/sai-performance/global-sai-stocktaking)).
5. **The SAI Capacity Development Database has been established to track projects, facilitate coordination of support and prevent duplication of efforts.** It includes more than 450 projects.
6. **An external independent evaluation of the Cooperation in 2015 found evidence of positive behavior change towards more effective support by both donors and SAIs.** The evaluation is available on the Cooperation's website (<http://www.idi.no/en/intosai-donor-cooperation/intosai-donor-cooperation-results-success-stories/independent-evaluation>).

# INTOSAI-Donor Cooperation Results 2010-16

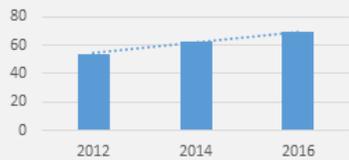


## Scaled-Up Support

### Support for SAI Capacity Development



### Total support for SAI capacity development (mill. USD)



Moving three year average of total volume of support provided to SAIs globally, as measured through the SAI Capacity Development Database

## SAI-led Strategies

### SAI Capacity Development Database

[www.SAIdevelopment.org](http://www.SAIdevelopment.org)

- Unique global overview of SAI capacity dev. projects
- Facilitates coordination

### Projects in SAI Capacity Development Database



Coverage of the SAI Capacity Development Database as per Jan 2017 (planned, ongoing and completed projects)

## Support Coordinated and Harmonized

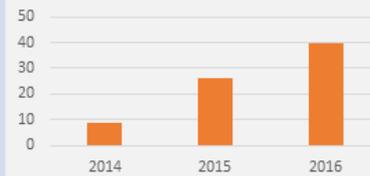
### SAI Performance Measurement Framework



Framework for voluntary, holistic and evidence based assessment of SAI performance against good practices, approved by INTOSAI in 2016.

INTOSAI-Donor Cooperation strong supporter of its development and roll-out.

### SAI PMF Assessments



Cumulative number of assessments reaching at least draft report stage, according to available information.

Further information:  
[www.idi.no/intosai-donor-cooperation](http://www.idi.no/intosai-donor-cooperation)

### Global Survey on SAIs

Regular surveys

- Provide data on SAI...
- Performance & professionalism
  - Independence
  - Capacity development needs
  - Topics for further research

Up to 90 % SAI response rate

### Other Research on SAIs

Study on the Audit of Extractive Industries (2013, with AFROSAI-E)

### Training for Donor Staff



Learning event for international development staff (on demand)

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

[www.idi.no/intosai-donor-cooperation](http://www.idi.no/intosai-donor-cooperation)

E-Mail: [intosai.donor.secretariat@idi.no](mailto:intosai.donor.secretariat@idi.no)