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 E.g. 15% of SAIs do not publish reports; ISSAI implementation remains challenging (IDI Global Survey 2014)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)

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

INTOSAI-Donor Steering Committee Leadership

Chair (INTOSAI): Dr. Hussam Al-Angari
President
General Auditing Bureau, Saudi Arabia

Chair (Donors): Jennifer Thomson
Chief Financial Management Officer
World Bank

Vice-Chair (INTOSAI): Gene Dodaro
Comptroller General
U.S. Government Accountability Office

Vice-Chair (Donors): Laura Leyser
Deputy Head of Financial Accountability and Anti-Corruption Team (FACT) DFID

INTOSAI-Donor Secretariat
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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
  - IDC 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.