

# **INTOSAI-Donor Cooperation Phase 3: 2016-18**

## **Program Document - ANNEXES**

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**Developed for the INTOSAI-Donor Steering Committee**

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## Annex 1. INTOSAI

INTOSAI was established in 1953 to foster collaboration between SAIs, and constitutes an autonomous, independent, and non-political organization of SAIs from 190 countries that operates as an umbrella for the external governmental audit community. It is a non-governmental organization with special consultative status with the Economic and Social Council (ECOSOC) of the United Nations.

INTOSAI aims to promote good governance by enabling SAIs to help their respective governments improve performance, enhance transparency, ensure accountability, maintain credibility, fight corruption, promote public trust, and foster the effective receipt and use of public resources. It is a **global peer partnership** where SAIs work together through INTOSAI's committee structures and regional working groups to agree global standards, develop and make available global public goods, strengthen capacity building, and foster knowledge sharing.

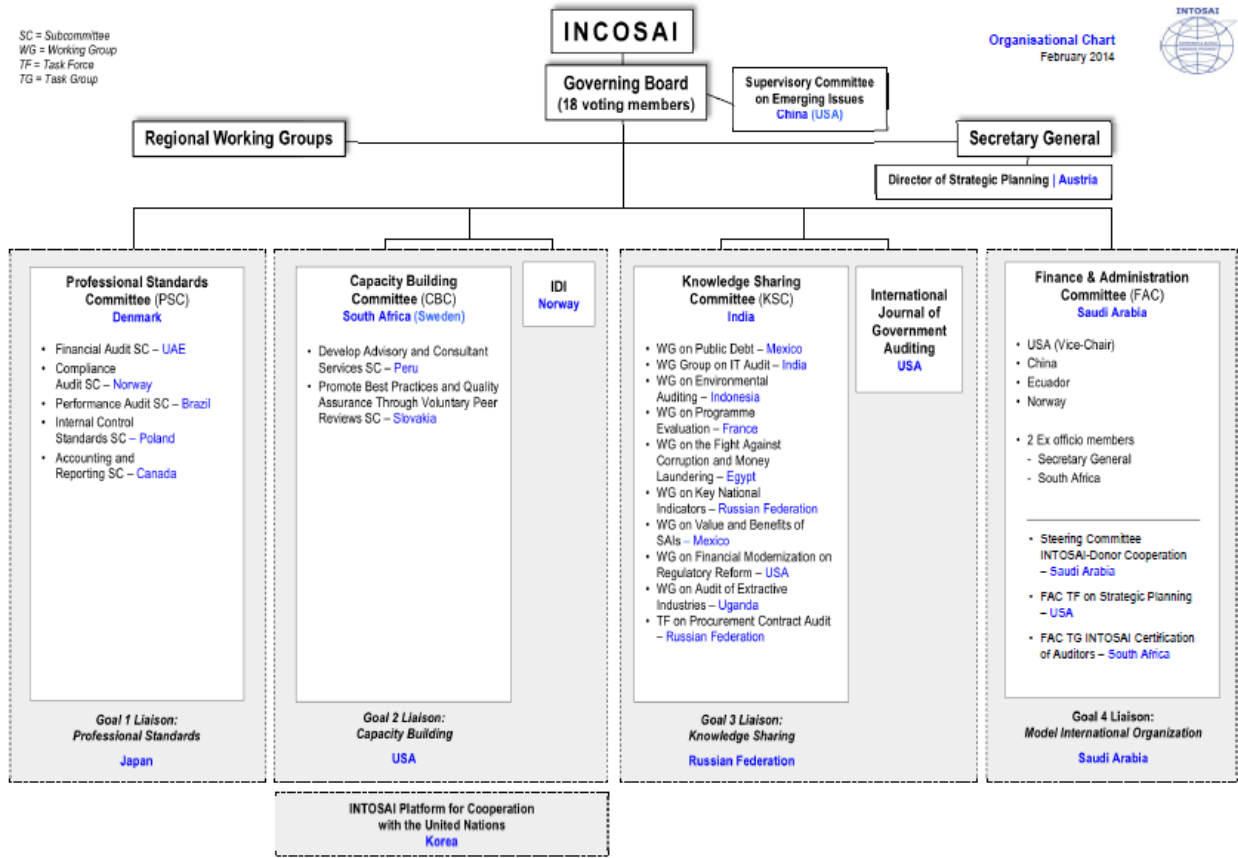
The INTOSAI Strategic Plan 2011-16<sup>1</sup> highlights six strategic priorities for the INTOSAI Community:

1. Help Ensure Independence of SAIs
2. Implementation of ISSAI Framework
3. Strengthen Capacity Building of SAIs
4. Demonstrate the Value and Benefits of SAIs
5. Further the Fight Against Corruption
6. Enhance INTOSAI Communications

INTOSAI has developed an organizational structure (below) to facilitate implementation of this plan. The supreme decision making body of INTOSAI is the Congress (INCOSAI) comprising all members, which meets every three years (2013, 2016, 2019). The Governing Board makes decisions on matters between Congresses, and is chaired on a rotating basis by the host of the previous INCOSAI (2013-16 SAI China), supported by a Secretary General (President of the Court of Audit of Austria) and General Secretariat. INTOSAI has four main committees, supported by various subcommittees, working groups and task forces. These are responsible for developing and disseminating standards and public goods at the global level. INTOSAI bodies which are established as legal entities able to enter into contracts are the General Secretariat, the Regional Working Groups, the African sub-Regional bodies AFROSAI-E and CREFIAF, the IDI and the INTOSAI Journal.

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<sup>1</sup> Adopted in 2010 by the XX INCOSAI in South Africa <http://www.intosai.org/uploads/intosaispenglishv9web.pdf>



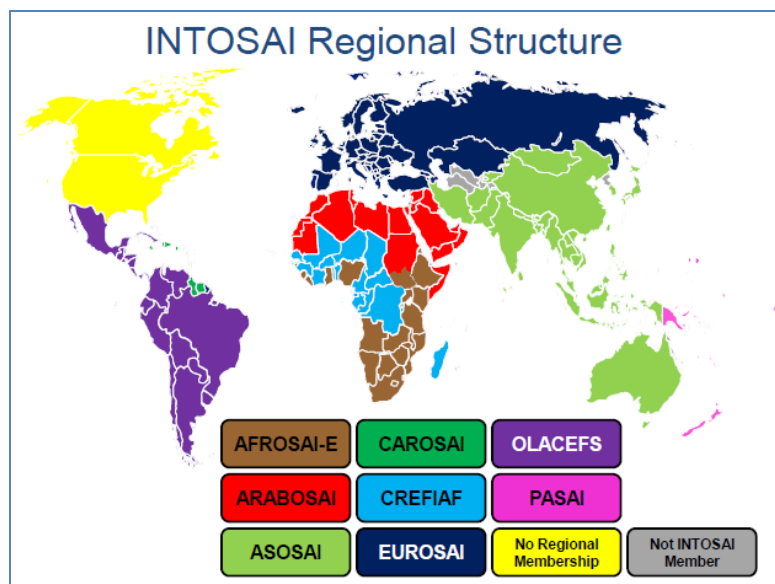
The **IDI**, including the Cooperation Secretariat, works in partnership with INTOSAI committees, sub-committees, working groups and task forces, as well as the regional and sub-regional INTOSAI bodies, to build **professional, organizational and institutional capacity**. IDI is set up to provide permanent resources dedicated to developing the capacity of SAIs in developing countries. The IDI programs are delivered through the development and dissemination of capacity building guidance material, on-the-job assistance, peer-to-peer support, as well as south-south and triangular cooperation.

The **CBC and its sub-committees** focus on global initiatives for the benefit of all SAIs: recent products include a series of capacity development guides currently being disseminated as global public goods. The CBC is also emerging as a fora for bringing together the INTOSAI regions. INTOSAI committees generally meet once per year and are chaired and resourced through the in-kind contributions of their members.

The **regional and sub-regional bodies** are structured along geographical and language groupings, cutting across developed and developing countries. They operate to support the capacity development of all their member SAIs. The structure and resourcing of the INTOSAI regional and sub-regional bodies varies significantly, which impacts on their respective abilities to deliver capacity development initiatives.

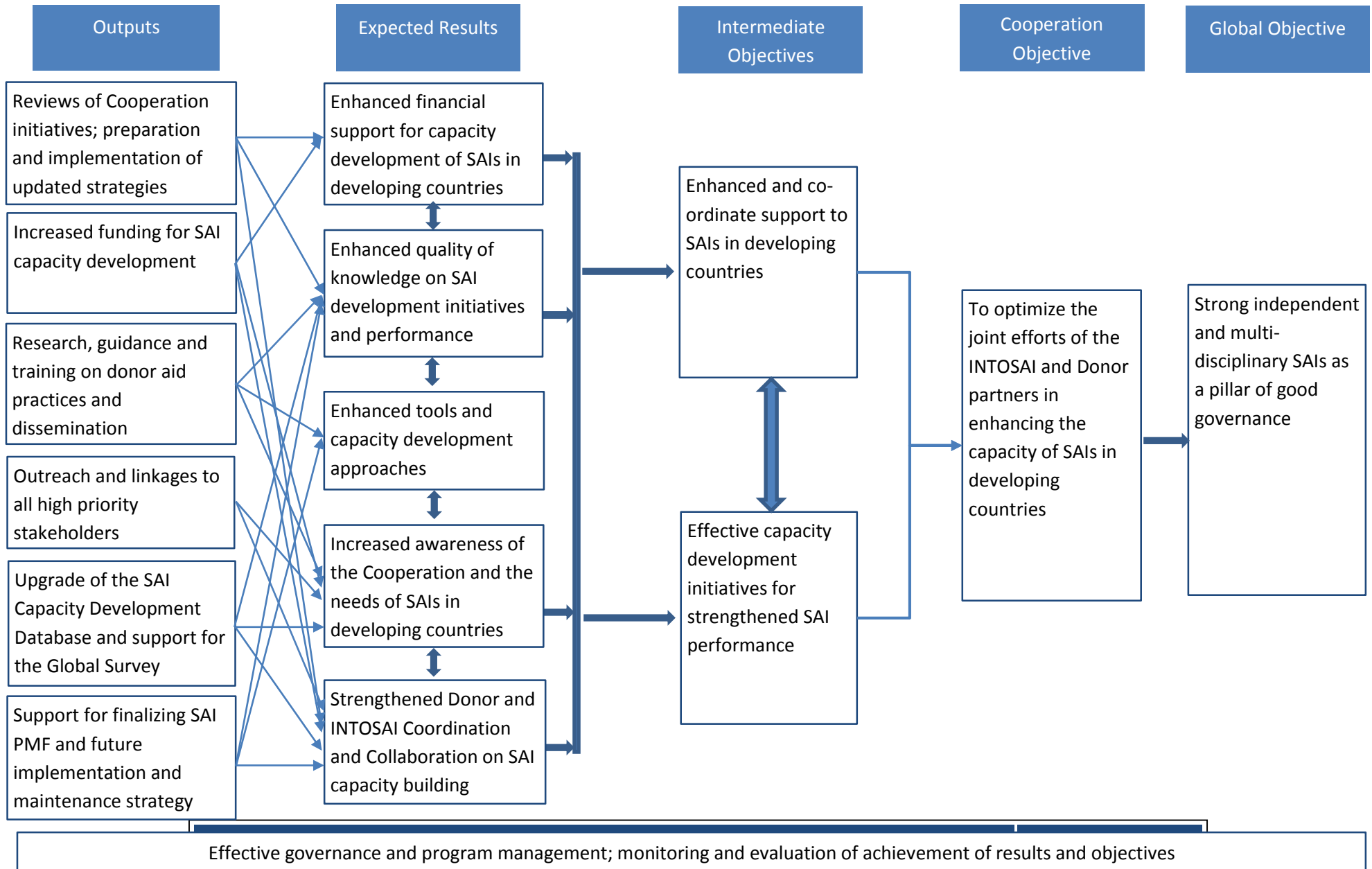
INTOSAI comprises seven regional organizations: the African Organization of Supreme Audit Institutions (AFROSAI)<sup>2</sup>, the Arab Organization of Supreme Audit Institutions (ARABOSAI), the Asian Organization of Supreme Audit Institutions (ASOSAI), the Caribbean Organization of Supreme Audit Institutions (CAROSAI), the European Organization of Supreme Audit Institutions (EUROSAI), the Organization of Latin American and Caribbean Supreme Audit Institutions (OLACEFS) and the Pacific Association of Supreme Audit Institutions (PASAI).

The geographical coverage of the INTOSAI regions is shown in the box.



<sup>2</sup> AFROSAI has three sub regions, namely AFROSAI-E (mainly English speaking SAIs but also includes Portuguese Speaking SAIs), CREFIAF (mainly French speaking SAIs but also includes Portuguese Speaking SAIs), and AFROSAI-A (Arabic speaking SAIs), many of whom also have dual membership in ARABOSAI

### Annex 2. Program Intervention Logic (Results Framework)



### Annex 3. Performance Measurement System (DRAFT)

The Cooperation’s performance measurement system is provided below. It will be further developed during 2016 by the SC working group on results, drawing on the indicators designed by the various SC working groups. Indicators to measure and improve value for money will also be considered by the results working group. The performance measurement system seeks to facilitate monitoring, reporting and evaluation of the Cooperation, including its relevance and contribution to sustainable performance improvements in SAIs.

The necessary components of the performance measurement system are indicators, baselines, milestones and targets at relevant levels of the results chain, but especially for the Global Objective and Cooperation Objective. It also identifies data sources, drawing where possible on existing data, and the responsibilities, frequency and cost of data collection. Baselines are drawn from the 2014 Global SAI Stocktaking report, which draws on a number of diverse underlying data sources, as well as IDI’s Strategic Plan Results Framework, which in addition draws on aggregated and anonymized information from SAI PMF assessments. These are supplemented by indicators and baselines from the Cooperation’s 2014 Performance and Financial report.

<b>GLOBAL OBJECTIVE: Strong, independent and multi-disciplinary SAIs as a pillar of good governance</b>				
<b>Global Objective Indicator GO1</b>	<b>Baseline 2014</b>	<b>Milestone 1 2016</b>	<b>Milestone 2 2017</b>	<b>Target 2018</b>
Percentage of developing countries (for which a PEFA assessment is available) scoring a C or higher on PEFA PI-26 ‘Scope, Nature and Follow-up of External Audit’ <sup>3</sup>	LDC & LI = 38% LMI = 47% UMI = 56%		LDC & LI = 50% LMI = 60% UMI = 70%	
	<b>Achieved:</b>			
	<b>Source:</b> Secretariat review of latest indicator scores on the full PEFA database (including unpublished assessments)			
<b>COOPERATION OBJECTIVE: Optimize the joint efforts of INTOSAI and Donor partners in enhancing the capacity of SAIs in developing countries<sup>4</sup></b>				
<b>Cooperation Objective Indicator: CO1</b>	<b>Baseline 2014</b>	<b>Milestone 1 2016</b>	<b>Milestone 2 2017</b>	<b>Target 2018</b>
	LDC & LI = 57%		LDC & LI = 65%	

<sup>3</sup> This is taken as an impact indicator, because it measures not only the SAI performance, but the functionality of the whole public accountability system, including the extent to which the executive takes action against audit recommendations. (Indicator will need updating based on the new PEFA).

<sup>4</sup> High-level outcome indicators are used for monitoring the overall performance improvement of SAIs. Such high level performance changes are the result of all forms of SAI capacity development and can not be attributed solely to the INTOSAI-Donor Cooperation.

Percentage of SAIs in developing countries that issue their annual audit reports within the established legal time frame	LMI = 83% UMI = 84%		LMI = 85% UMI = 85%	
	<b>Achieved:</b>			
	<b>Source:</b> INTOSAI Triennial Global Survey (next due 2017)			
<b>Cooperation Objective Indicator: CO2</b>	<b>Baseline 2014</b>	<b>Milestone 1 2016</b>	<b>Milestone 2 2017</b>	<b>Target 2018</b>
Percentage of SAIs in developing countries (for which a PEFA assessment is publicly available) in which all external audit reports on central government consolidated operations are made available to the public through appropriate means within six months of completed audit <sup>5</sup>	LDC & LI = 39% LMI = 70% UMI = 77%		LDC & LI = 50% LMI = 75% UMI = 85%	
	<b>Achieved:</b>			
	<b>Source:</b> Secretariat review of latest published PEFA reports (PEFA PI-10, criteria (iv))			
<b>Cooperation Objective Indicator: CO3</b>	<b>Baseline 2014</b>	<b>Milestone 1 2016</b>	<b>Milestone 2 2017</b>	<b>Target 2018</b>
Percentage of SAIs meeting the following level 2 ISSAI requirements: a) ISSAI 10: Independence (SAI PMF assessment score of 3 or higher on both SAI-6 and SAI-7) b) ISSAI 20: SAI measures and reports publicly on its annual performance c) ISSAI 30: Code of ethics (SAI PMF assessment score of 3 or higher on SAI-18, dim (i)) d) ISSAI 40: Quality Assurance (SAI PMF assessment score of 3 or higher on SAI-10)	a) 12% b) No baseline c) 7% d) 7%		a) 20% b) 25% c) 15% d) 15%	
	<b>Achieved:</b>			
	<b>Source:</b> a), c), d) Secretariat review of available SAI PMF assessments <sup>6</sup> b) INTOSAI Triennial Global Survey (next due 2017)			
<b>Cooperation Objective Indicator: CO4</b>	<b>Baseline 2014</b>	<b>Milestone 1 2016</b>	<b>Milestone 2 2017</b>	<b>Target 2018</b>
Percentage of SAIs that have adopted the following ISSAI standards and undertaken an assessment of their audit practices (including review of a sample of audits) which confirm the standards are generally implemented:	a) 3% b) 7% c) 10%		a) 10% b) 15% c) 15%	
	<b>Achieved:</b>			

<sup>5</sup> Indicator will need updating based on the new PEFA

<sup>6</sup> To be used, all SAI PMF assessments must have a QA statement demonstrating independent verification of the facts, as well as the proper application of the SAI PMF methodology. Indicator definition will need updating based on the final version of SAI PMF.



a) Financial Audit (SAI PMF assessment score of 3 or higher on SAI-12) b) Performance Audit (SAI PMF assessment score of 3 or higher on SAI-16) c) Compliance Audit (SAI PMF assessment score of 3 or higher on SAI-14)	<b>Source:</b> Secretariat review of available SAI PMF assessments <sup>7</sup> , supplemented where feasible by review of iCATs that have followed appropriate quality assurance procedures and conclude on whether or not standards are generally implemented across the audit practice			
<b>Cooperation Objective Indicator: CO5</b>	<b>Baseline 2014</b>	<b>Milestone 1 2016</b>	<b>Milestone 2 2017</b>	<b>Target 2018</b>
Percentage of SAIs in developing countries meeting the following ‘audit coverage’ criteria for each audit discipline: <ul style="list-style-type: none"> <li>Financial audit: at least 75% of financial statements received are audited (including the consolidated fund / public accounts or where there is no consolidated fund, the three largest ministries)</li> <li>Compliance audit: the SAI has a documented risk basis for selecting compliance audits that ensures all entities face the possibility of being subject to a compliance audit, and at least 60% (by value) of the audited entities within the SAI’s mandate were subject to a compliance audit in the year</li> <li>Performance audit: on average in the past three years, the SAI has issued at least ten performance audits and/or 20% of the SAI’s audit resources have been used for performance auditing</li> </ul>	<b>Financial:</b> LDC & LI = 69% LMI = 69% UMI = 66% <b>Compliance:</b> LDC & LI = 57% LMI = 64% UMI = 59% <b>Performance:</b> LDC & LI = 38% LMI = 44% UMI = 55%		<b>Financial:</b> LDC & LI = 72% LMI = 72% UMI = 69% <b>Compliance:</b> LDC & LI = 60% LMI = 67% UMI = 62% <b>Performance:</b> LDC & LI = 41% LMI = 47% UMI = 58%	
<b>Cooperation Objective Indicator: CO6</b>	<b>Baseline 2014</b>	<b>Milestone 1 2016</b>	<b>Milestone 2 2017</b>	<b>Target 2018</b>
Percentage of SAIs with a strategic plan and development action / operational plan currently in place	<b>Strategic Plan:</b> LDC & LI = 98% LMI = 89% UMI = 95%		<b>Strategic Plan:</b> LDC & LI = 100% LMI = 100% UMI = 100%	

<sup>7</sup> To be used, all SAI PMF assessments must have a QA statement demonstrating independent verification of the facts, as well as the proper application of the SAI PMF methodology. **Indicator definition will need updating based on the final version of SAI PMF.**

	<b>Development Action Plan:</b> LDC & LI = 85% LMI = 100% UMI = 98%		<b>Development Action Plan:</b> LDC & LI = 95% LMI = 100% UMI = 100%	
	<b>Achieved:</b>			
<b>Source:</b> INTOSAI Triennial Global Survey (next due 2017)				
<b>Cooperation Objective Indicator: CO7</b>	<b>Baseline 2015</b>	<b>Milestone 1 2016</b>	<b>Milestone 2 2017</b>	<b>Target 2018</b>
Percentage of SAIs with a high quality strategic and operational planning process (SAI PMF assessment score of 3 or higher on SAI-8)	Baseline to be determined		Milestone to be determined	
	<b>Achieved:</b>			
<b>Source:</b> Secretariat review of available SAI PMF assessments <sup>8</sup>				
<b>INTERMEDIATE OBJECTIVE 1: Enhance and Coordinate support to SAIs in Developing Countries</b>				
<b>Intermediate Objective Indicator: IO1</b>	<b>Baseline 2015</b>	<b>Milestone 1 2016</b>	<b>Milestone 2 2017</b>	<b>Target 2018</b>
Percentage of respondents answering that the volume, quality and coordination of SAI capacity development support from INTOSAI and Donor partners is satisfactory in that country: a) Heads of SAIs b) Task manager of lead donor	a) TBC b) TBC		a) TBC b) TBC	
	<b>Achieved:</b>			
<b>Source:</b> INTOSAI Triennial Global Survey (next due 2017)				
<b>INTERMEDIATE OBJECTIVE 2: Effective capacity development initiatives for strengthened SAI performance</b>				
<b>Intermediate Objective Indicator: IO2</b>	<b>Baseline 2014</b>	<b>Milestone 1 2016</b>	<b>Milestone 2 2017</b>	<b>Target 2018</b>
Percentage of capacity development initiatives taken forward under the Cooperation which are evaluated as fully or substantially achieving their purpose <sup>9</sup>	Internal: 100% External: 100%		Internal evaluation: 90% External evaluation: 60%	

<sup>8</sup> To be used, all SAI PMF assessments must have a QA statement demonstrating independent verification of the facts, as well as the proper application of the SAI PMF methodology. **Indicator definition will need updating based on the final version of SAI PMF.**

<sup>9</sup> Baseline from a small sample, expect figures in future years on a larger sample to be smaller

	<b>Achieved:</b>			
	<b>Source:</b> Secretariat monitoring survey of initiatives supported through the GCP and SAI CDF			
<b>EXPECTED RESULT 1: Enhanced financial support for capacity development of SAIs in developing countries</b>				
<b>Expected Result Indicator: ER1.1</b>	<b>Baseline 2014</b>	<b>Milestone 1 2016</b>	<b>Milestone 2 2017</b>	<b>Target 2018</b>
Moving three year average annual financial support for the benefit of SAIs in ODA eligible countries	US \$62 million	US \$70 million	US \$75 million	US \$80 million
	<b>Achieved:</b>			
	<b>Source:</b> Secretariat calculations extracted from SAI Capacity Development Database			
<b>Expected Result Indicator: ER1.2</b>	<b>Baseline 2014</b>	<b>Milestone 1 2016</b>	<b>Milestone 2 2017</b>	<b>Target 2018</b>
Annual value of projects approved under the SAI Capacity Development Fund	US \$0.85 million	US \$2 million	US \$7 million	US \$15 million
	<b>Achieved:</b>			
	<b>Source:</b> Financial reports of the SAI CDF Administrative Agent			
<b>EXPECTED RESULT 2: Enhanced quality of knowledge on SAI development initiatives and performance</b>				
<b>Expected Result Indicator: ER2.1</b>	<b>Baseline 2014</b>	<b>Milestone 1 2016</b>	<b>Milestone 2 2017</b>	<b>Target 2018</b>
Percentage of capacity development initiatives taken forward under the Cooperation which: <ul style="list-style-type: none"> <li>• Have results frameworks which include at least three measurable indicators at the outcome level with baselines and targets</li> <li>• (For projects exceeding US \$500 000) are subject to an external post-evaluation of achievement of program purpose</li> </ul>	Results frameworks: 69% Evaluations: 75%		Results frameworks: 75% Evaluations: 75%	
	<b>Achieved:</b>			
	<b>Source:</b> Secretariat monitoring of initiatives under the Cooperation			
<b>Expected Result Indicator: ER2.2</b>	<b>Baseline 2015</b>	<b>Milestone 1 2016</b>	<b>Milestone 2 2017</b>	<b>Target 2018</b>
Number of countries with a SAI performance report based on the SAI PMF framework, completed to at least draft stage: <ul style="list-style-type: none"> <li>a) Developing Countries</li> <li>b) Developed Countries</li> </ul>	Pilots in 21 SAIs <sup>10</sup>	a) 30 b) 4	a) 40 b) 6	a) 50 b) 8
	<b>Achieved:</b>			
	<b>Source:</b> Secretariat records of SAI PMF pilots			

<sup>10</sup> Using the SAI PMF Pilot Version (from July 2013) and having reached at least draft report stage.

Expected Result Indicator: ER2.3	Baseline 2015	Milestone 1 2016	Milestone 2 2017	Target 2018
Number of developing countries with a Strategic Plan based on a performance based needs assessment (e.g. SAI PMF or similar)	TBC		20	
	<b>Achieved:</b>			
	<b>Source:</b> INTOSAI Triennial Global Survey (next due 2017)			
Expected Result Indicator: ER2.4	Baseline 2015	Milestone 1 2016	Milestone 2 2017	Target 2018
Number of cross-country studies/reviews/evaluations of what works in SAI capacity development published and disseminated	None (TBC)		1	
	<b>Achieved:</b>			
	<b>Source:</b> Evaluation reports published on the Cooperation web pages			
<b>EXPECTED RESULT 3: Enhanced tools and capacity development approaches</b>				
Expected Result Indicator: ER3.1	Baseline 2015	Milestone 1 2016	Milestone 2 2017	Target 2018
Status of SAI PMF within INTOSAI	Pilot	Endorsed by Congress		
	<b>Achieved:</b>			
	<b>Source:</b> Official records of the XXII <sup>nd</sup> INCOSAI			
Expected Result Indicator: ER3.2	Baseline 2015	Milestone 1 2016	Milestone 2 2017	Target 2018
Percentage of developing countries (with a SAI PMF report) in which the SAI PMF report is used as the primary needs assessment and performance monitoring document by all key stakeholders	TBC		75%	
	<b>Achieved:</b>			
	<b>Source:</b> INTOSAI Triennial Global Survey (next due 2017) / Sample of country case studies			
<b>EXPECTED RESULT 4: Increased awareness of the Cooperation and Collaboration on SAI capacity development</b>				
Expected Result Indicator: ER4.1	Baseline 2015	Milestone 1 2016	Milestone 2 2017	Target 2018
Percentage of key country level stakeholders confirming awareness of the key results (to be defined in a survey / case studies) of the Cooperation: a) Heads of SAIs b) Donor staff	N/A		a) 50% b) 50%	
	<b>Achieved:</b>			
	<b>Source:</b> INTOSAI Triennial Global Survey (next due 2017) / Sample of country case studies			

Expected Result Indicator: ER4.2	Baseline 2015	Milestone 1 2016	Milestone 2 2017	Target 2018
Percentage of new initiatives under the Cooperation for which the program design makes use of global or country level needs assessments (e.g. Global Survey, SAI PMF reports)	N/A		a) 50% b) 50%	
	<b>Achieved:</b>			
	<b>Source:</b> INTOSAI Triennial Global Survey (next due 2017) / Sample of country case studies			
<b>EXPECTED RESULT 5: Strengthened donor and INTOSAI coordination and collaboration on SAI capacity development</b>				
Expected Result Indicator: ER5.1	Baseline 2014	Milestone 1 2016	Milestone 2 2017	Target 2018
<b>Horizontal coordination and alignment:</b> Percentage of country level SAI capacity development support initiatives taken forward under the Cooperation in which all support to the SAI (from the donor and SAI communities) is coordinated and aligned behind the SAIs strategic plan	LDC & LI = 90%* LMI = 93%* UMI = 91%*		LDC & LI = 60% LMI = 70% UMI = 80%	
	<b>Achieved:</b>			
	<b>Source:</b> INTOSAI Triennial Global Survey (next due 2017) <sup>11</sup>			
Expected Result Indicator: ER5.2	Baseline 2015	Milestone 1 2016	Milestone 2 2017	Target 2018
<b>Vertical coordination and alignment:</b> Percentage of SAI participation on global and regional initiatives <sup>12</sup> , in which the initiative / need is clearly identified in the SAIs strategic and/or operational plan	LDC & LI = TBC LMI = TBC UMI = TBC		LDC & LI = TBC LMI = TBC UMI = TBC	
	<b>Achieved:</b>			
	<b>Source:</b> INTOSAI Triennial Global Survey (next due 2017) <sup>13</sup>			
Expected Result Indicator: ER5.3	Baseline 2014	Milestone 1 2016	Milestone 2 2017	Target 2018
Percentage of developing countries with an established donor coordination group to facilitate coordination of support to the SAI, in which all providers of support participate	35%		50%	
	<b>Achieved:</b>			
	<b>Source:</b> INTOSAI Triennial Global Survey (next due 2017)			

<sup>11</sup> Survey response figures for all responding countries, rather than just initiatives taken forward under the Cooperation

<sup>12</sup> Numerator = sum of SAI participants in selected/sampled global and regional initiatives where the need is clearly identified in the SAIs strategic and/or operational plan. Denominator = sum of SAI participants in selected/sampled global and regional initiatives.

<sup>13</sup> Survey response figures for all responding countries, rather than just initiatives taken forward under the Cooperation

<b>OUTPUT 1: Reviews of Cooperation initiatives; preparation and implementation of updated strategies</b>				
<b>Output Indicator: O1</b>	<b>Baseline 2015</b>	<b>Milestone 1 2016</b>	<b>Milestone 2 2017</b>	<b>Target 2018</b>
Completion of strategic reviews by SC working groups: a) SAI PMF: recommendation on future role of the Cooperation b) Global Call for Proposals: options paper c) SAI Capacity Development Database: options paper	N/A	a) Completed b) Completed c) Completed		
	<b>Achieved:</b>			
<b>Source:</b> Summary of annual SC meeting				
<b>OUTPUT 2: Increased funding for SAI capacity development</b>				
<b>Output Indicator: O2</b>	<b>Baseline 2015</b>	<b>Milestone 1 2016</b>	<b>Milestone 2 2017</b>	<b>Target 2018</b>
Establishment of an ongoing (i.e. SAIs can apply as needs arise) global funding mechanism through which SAIs can apply for capacity development support			Established	
	<b>Achieved:</b>			
<b>Source:</b> Summary of annual SC meeting				
<b>Output Indicator: O2</b>	<b>Baseline 2015</b>	<b>Milestone 1 2016</b>	<b>Milestone 2 2017</b>	<b>Target 2018</b>
Percentage of SAI capacity development funding applications met with some form of support (at least 25% of the application met)	53%		50%	50%
	<b>Achieved:</b>			
<b>Source:</b> Secretariat monitoring reports				
<b>Output Indicator: O2</b>	<b>Baseline 2015</b>	<b>Milestone 1 2016</b>	<b>Milestone 2 2017</b>	<b>Target 2018</b>
Percentage of SAIs in fragile and/or conflict affected states with ongoing country-level capacity development support	TBC	TBC	TBC	TBC
	<b>Achieved:</b>			
<b>Source:</b> Secretariat calculations based on information from the SAI Capacity Development Database				
<b>OUTPUT 3: Research, guidance and training on donor aid practices and dissemination</b>				
<b>Output Indicator: O3.1</b>	<b>Baseline 2015</b>	<b>Milestone 1 2016</b>	<b>Milestone 2 2017</b>	<b>Target 2018</b>
Cumulative no. of donor staff completing training on working with SAIs	80	140	200	240
	<b>Achieved:</b>			

	<b>Source:</b> Secretariat training records			
<b>Output Indicator: O3.2</b>	<b>Baseline 2014</b>	<b>Milestone 1 2016</b>	<b>Milestone 2 2017</b>	<b>Target 2018</b>
Percentage of requests for reviews / advice on SAI capacity development proposals met	100%	N/A	100%	100%
	<b>Achieved:</b>			
	<b>Source:</b> Secretariat monitoring reports			
<b>OUTPUT 4: Outreach and linkages to all high priority stakeholders</b>				
<b>Output Indicator: O4.1</b>	<b>Baseline 2015</b>	<b>Milestone 1 2016</b>	<b>Milestone 2 2017</b>	<b>Target 2018</b>
Status of the Cooperation's Communication Strategy	None	Published	Implemented	Implementation reviewed
	<b>Achieved:</b>			
	<b>Source:</b> Secretariat monitoring reports			
<b>Output Indicator: O4.2</b>	<b>Baseline 2015</b>	<b>Milestone 1 2016</b>	<b>Milestone 2 2017</b>	<b>Target 2018</b>
No. of communications pieces issued: a) Newsletter b) Newsflashes / wide bulk communications	a) 4 b) 0	a) 4 b) 6	a) 4 b) 6	a) 4 b) 6
	<b>Achieved:</b>			
	<b>Source:</b> Secretariat monitoring reports			
<b>OUTPUT 5: Upgrade of the SAI Capacity Development Database and support for the Global Survey</b>				
<b>Output Indicator: O5.1</b>	<b>Baseline 2015</b>	<b>Milestone 1 2016</b>	<b>Milestone 2 2017</b>	<b>Target 2018</b>
No. of annual updates of the SAI Capacity Development Database	2	2	2	2
	<b>Achieved:</b>			
	<b>Source:</b> Secretariat monitoring reports			
<b>Output Indicator: O5.2</b>	<b>Baseline 2014</b>	<b>Milestone 1 2016</b>	<b>Milestone 2 2017</b>	<b>Target 2018</b>
Status of the INTOSAI Triennial Global Survey	Published		Published	
	<b>Achieved:</b>			
	<b>Source:</b> Cooperation web pages			
<b>OUTPUT 6: Support for finalising SAI PMF and future implementation and maintenance strategy</b>				
<b>Output Indicator: O6.1</b>	<b>Baseline 2015</b>	<b>Milestone 1 2016</b>	<b>Milestone 2 2017</b>	<b>Target 2018</b>

Percentage of SAI PMF assessments that are quality assured by a certified SAI PMF Quality Assurance Reviewer <sup>14</sup> : a) Terms of Reference b) Draft and final reports	a) 47% b) 37%	a) 55% b) 50%	a) 65% b) 65%	a) 70% b) 80%
	<b>Achieved:</b>			
	<b>Source:</b> Secretariat records of SAI PMF pilots			
<b>Output Indicator: O6.2</b>	<b>Baseline 2015</b>	<b>Milestone 1 2016</b>	<b>Milestone 2 2017</b>	<b>Target 2018</b>
No. of members of the SAI PMF pool of experts, at different levels <sup>15</sup> a) Basic SAI PMF Assessor b) Experienced SAI PMF Training Facilitator c) SAI PMF Quality Assurance Reviewer d) SAI PMF Specialist	Male & Female a) 450 & 234 b) 27 & 19 c) TBC d) 2 & 1	Male & Female a) 520 & 260 b) 30 & 25 c) 10 & 10 d) 4 & 4	Male & Female a) 600 & 320 b) 36 & 32 c) 15 & 15 d) 6 & 6	Male & Female a) 700 & 400 b) 40 & 37 c) 20 & 20 d) 8 & 8
	<b>Achieved:</b>			
	<b>Source:</b> Secretariat lists of trained SAI PMF trainers and assessors			
<b>Output Indicator: O6.3</b>	<b>Baseline 2015</b>	<b>Milestone 1 2016</b>	<b>Milestone 2 2017</b>	<b>Target 2018</b>
Status of SAI PMF Strategy	None	Endorsed by CBC & Cooperation		
	<b>Achieved:</b>			
	<b>Source:</b> Summary of the CBC and Cooperation annual meetings			

<sup>14</sup> Draft SAI PMF certification system, level 2 or higher

<sup>15</sup> As defined in the (draft) SAI PMF Certification System



## Annex 4. Program Outputs/Components, and Indicative Phase 3 Activities

Program Output/Component	Indicative Activities
<b>1. Reviews of Cooperation initiatives; preparation and implementation of updated strategies</b>	<u>Global Call for Proposals and SAI CDF</u> Set up a working group to review the performance of the GCP and develop proposals for the future of the GCP  Internal review of the performance of the GCP and SAI CDF (review of projects identified to assess adherence to MoU, review potential to involve regions, review effectiveness to reach SAIs most in need)
	<u>SAI CD Database</u> Set up a working group to review the performance of the SAI Capacity Development Database, and develop proposals to streamline and define the future of the database
	<u>SAI PMF</u> Set up a working group to make recommendations on the future role of the INTOSAI-Donor Cooperation in relation to SAI PMF  Support development of a SAI PMF Post-2016 Strategy, together with other INTOSAI bodies (notably the WGVBS, CBC, SAI PMF Task team, INTOSAI regions), which includes 1) certification of a pool of experts; 2) a system to monitor, report and evaluate the strategy; 3) a budgeted proposal for each of the proposed options (if applicable) of a possible hand-over of (parts of) the activities to other INTOSAI bodies, including regional bodies
<b>2. Increased funding for SAI Capacity Development</b>	<u>Global Call for Proposals</u> Analysis and Reporting on results of all GCPs  Undertake comprehensive communication on GCPs to SAIs that submitted proposals and other relevant stakeholders  Analysis of SAI capacity development proposals, their take-up and reasons for take-up, possibly in comparison with needs identified by SAI PMF and other frameworks if available  Based on decisions from the strategic reviews, design and implementation of proposal and funding mechanisms (including possibly setting up a support role for INTOSAI regional bodies to help SAIs to improve proposals)
	<u>SAI Capacity Development Fund</u>  Awareness raising and coordination with interested potential donors, funding donors, SAI CDF program management and SAIs on SAI CDF matters  Promote the SAI CDF and facilitate reporting on its progress as an instrument of the Cooperation, and help secure additional pledges
<b>3. Research, guidance and training on donor aid practices and dissemination</b>	<u>Research – Policy Dialogue</u> Research policy dialogue issues of public interest

Program Output/Component	Indicative Activities
	<p>Commission and develop options paper on policy dialogue issues, such as the importance of SAIs to achieve SDGs and their role in supporting the achievement of SDGs, particularly obstacles to independence of SAIs</p> <p>Collect and disseminate good practices in tackling obstacles to SAI independence</p> <p><u>Donor Training</u> Maintain existing course “Working with SAIs” and finalize on-line components to be hosted on the IDI e-learning platform</p> <p>Conduct training for donors on demand, on a full cost-recovery basis and in line with existing capacities</p> <p>Build on existing training for donors by developing a blended training course (on-site and on line components)</p> <p>Test demand and cost for a fully facilitated e-learning course, and present to the SC</p> <p><u>Donor and SAI Interaction</u> Research, identify optimum practices and develop guidance and mechanisms for connecting SAIs’ development needs with donors and government aid programs</p> <p>Support SAIs (including regional bodies) and donor interactions on capacity building</p>
<p><b>4. Outreach and Linkages to all high priority stakeholders</b></p>	<p><u>Cooperation, Communication and Outreach</u> Explore avenues for raising awareness, promote and raise awareness of the role of SAIs and INTOSAI bodies within international development fora (including the Effective Institutions Platform)</p> <p>Explore avenues for raising awareness, and promote and raise awareness of the MoU and Cooperation within INTOSAI and international development fora</p> <p>Develop and implement the Cooperation’s Communication Strategy</p> <p>Maintain the Cooperation’s website</p> <p>Explore Wide bulk communication – web-based, e-mail, twitter, you tube and newflashes</p> <p>Disseminate and publish INTOSAI-Donor Cooperation newsletters</p> <p><u>Linkages with the INTOSAI CBC, other INTOSAI and key stakeholders</u> Establish and implement linkages with CBC and other INTOSAI bodies to increase collaboration and avoid duplication</p> <p>Establish and implement linkages with key stakeholders, including PEFA, Open Budgeting Initiative, GIFT, TADAT, Extractive Industries Transparency Initiative, UN SDG bodies, OECD-DAC, IFAC to increase awareness of the Cooperation and collaboration</p>

Program Output/Component	Indicative Activities
<b>5. Upgrade of the SAI Capacity Development Database and support for the Global Survey</b>	<p><u>SAI CD Database</u> Administer and maintain the SAI Capacity Development Database, including planned upgrades of the database</p> <p>Analyse and report on capacity development support, including the number and type of ongoing and new projects.</p> <p>Based on the decisions on the strategic reviews, implement improvements to information sharing on SAI capacity development initiatives</p> <p><u>Global Survey</u> Support and participate in the next INTOSAI-wide global stock take on SAI performance and needs</p>
<b>6. Support for finalizing SAI PMF and future implementation and maintenance strategy</b>	<p><u>Finalizing the SAI PMF</u> Finalize the SAI PMF and prepare for approval including the following planned activities:</p> <ul style="list-style-type: none"> <li>• finalization of version 3.2 drafted and shared with WGVBS and SAI PMF Reference Group for comment</li> <li>• testing of version 3.2 in two SAIs, and selected indicators in additional SAIs</li> <li>• develop and submit SAI PMF endorsement version to WGVBS for approval</li> <li>• manage exposure period if considered necessary by the WGVBS</li> <li>• administer translations into official INTOSAI languages</li> <li>• support the WGVBS in submitting SAI PMF for endorsement at the next INCOSAI, and publication</li> </ul> <p><u>Support Future SAI PMF Strategy</u> Support the development of the SAI PMF Virtual Community, training and awareness raising, quality assurance and development of certification of an SAI PMF expert pool during the piloting phase of the SAI PMF.</p> <p>Facilitate the Cooperation's support for the SAI PMF following approval and adoption of the instrument by the INTOSAI Congress</p>
<b>7. Effective Governance and Program Management</b>	<p>Hold regular meetings such as SC meetings and teleconferences for stakeholders and the leadership, including preparation of documentation, reporting and summarizing such events</p> <p>Secure financial and in-kind support for phase 3 for the running of the Secretariat</p> <p>Prepare and submit in-year monitoring reports for each SC meeting</p> <p>Prepare and submit the annual INTOSAI-Donor Cooperation Performance report to the SC</p> <p>Prepare annual work plans for SC approval</p> <p>Prepare and submit annual budget and financial report to funding donors for approval</p>

Program Output/Component	Indicative Activities
<b>8. Monitoring and Evaluation of achievement of results and objectives</b>	Deliver the Cooperation's report on the 2013-2015 results framework  Support the development of the Cooperation's Phase 3 Results framework, performance measurement system and reports  Monitor and regularly report on achievements of results of 2016-2018 Program  Facilitate and where appropriate, conduct evaluations of the Cooperation throughout the Program period

## Annex 5. Potential Beneficiary Countries

The **DAC List of ODA Recipients** effective as at 1 January 2015.

Supreme Audit Institution	PRIMARY INTOSAI REGION	Supreme Audit Institution	PRIMARY INTOSAI REGION	Supreme Audit Institution	PRIMARY INTOSAI REGION	Supreme Audit Institution	PRIMARY INTOSAI REGION
<b>Least Developed Countries (per capita GNI &lt;= \$1 045 in 2013)</b>		<b>Other Low Income Countries &amp; Territories (per capita GNI &lt;= \$1 045 in 2013)</b>		<b>Lower Middle Income Countries &amp; Territories (per capita GNI \$1 046-\$4 125 in 2013)</b>		<b>Upper Middle Income Countries &amp; Territories (per capita \$4 126-\$12 745 in 2013)</b>	
Angola	AFROSAI-E	Kenya	AFROSAI-E	Ghana	AFROSAI-E	Botswana	AFROSAI-E
Eritrea	AFROSAI-E	Zimbabwe	AFROSAI-E	Nigeria	AFROSAI-E	Mauritius	AFROSAI-E
Ethiopia	AFROSAI-E	Tajikistan	ASOSAI	Swaziland	AFROSAI-E	Namibia	AFROSAI-E
Gambia	AFROSAI-E	Democratic People's Republic of Korea*	None	Egypt	ARABOSAI	Seychelles	AFROSAI-E
Lesotho	AFROSAI-E			Morocco	ARABOSAI	South Africa	AFROSAI-E
Liberia	AFROSAI-E			Palestinian Administered Areas*	ARABOSAI	Algeria	ARABOSAI
Malawi	AFROSAI-E			Syrian Arab Republic	ARABOSAI	Iraq	ARABOSAI
Mozambique	AFROSAI-E			West Bank and Gaza Strip*	ARABOSAI	Jordan	ARABOSAI
Rwanda	AFROSAI-E			India	ASOSAI	Lebanon	ARABOSAI
Sierra Leone	AFROSAI-E			Indonesia	ASOSAI	Libyan Arab Jamahiriya	ARABOSAI
South Sudan	AFROSAI-E			Kyrgyzstan	ASOSAI	Tunisia	ARABOSAI
Tanzania (United Republic)	AFROSAI-E			Mongolia	ASOSAI	China	ASOSAI
Uganda	AFROSAI-E			Pakistan	ASOSAI	Iran (Islamic Republic of)	ASOSAI
Zambia	AFROSAI-E			Philippines	ASOSAI	Malaysia	ASOSAI
Mauritania	ARABOSAI			Sri Lanka	ASOSAI	Maldives	ASOSAI
Somalia	ARABOSAI			Viet Nam	ASOSAI	Thailand	ASOSAI
Sudan	ARABOSAI			Guyana	CAROSAI	Antigua and Barbuda	CAROSAI
Yemen	ARABOSAI			Cameroon	CREFIAF	Belize	CAROSAI
Afghanistan	ASOSAI			Cape Verde	CREFIAF	Dominica	CAROSAI
Bangladesh	ASOSAI			Congo, Republic of	CREFIAF	Grenada	CAROSAI
Bhutan	ASOSAI			Côte d'Ivoire	CREFIAF	Jamaica	CAROSAI
Cambodia	ASOSAI			Armenia	EUROSAI	Montserrat *	CAROSAI

Supreme Audit Institution	PRIMARY INTOSAI REGION	Supreme Audit Institution	PRIMARY INTOSAI REGION	Supreme Audit Institution	PRIMARY INTOSAI REGION	Supreme Audit Institution	PRIMARY INTOSAI REGION
<b>Least Developed Countries (per capita GNI &lt;= \$1 045 in 2013)</b>		<b>Other Low Income Countries &amp; Territories (per capita GNI &lt;= \$1 045 in 2013)</b>		<b>Lower Middle Income Countries &amp; Territories (per capita GNI \$1 046-\$4 125 in 2013)</b>		<b>Upper Middle Income Countries &amp; Territories (per capita \$4 126-\$12 745 in 2013)</b>	
Lao Peoples Democratic Republic	ASOSAI			Georgia	EUROSAI	Saint Helena*	CAROSAI
Myanmar	ASOSAI			Moldova	EUROSAI	St. Kitts and Nevis	CAROSAI
Nepal	ASOSAI			Ukraine	EUROSAI	St. Lucia	CAROSAI
Haiti	CAROSAI			Kosovo*	None	St. Vincent and the Grenadines	CAROSAI
Benin	CREFI AF			Uzbekistan*	None	Suriname	CAROSAI
Burkina Faso	CREFI AF			Bolivia	OLACEFS	Gabon	CREFI AF
Burundi	CREFI AF			El Salvador	OLACEFS	Albania	EUROSAI
Central African Republic	CREFI AF			Guatemala	OLACEFS	Azerbaijan	EUROSAI
Chad	CREFI AF			Honduras	OLACEFS	Belarus	EUROSAI
Comoros*	CREFI AF			Nicaragua	OLACEFS	Bosnia and Herzegovina	EUROSAI
Congo, Democratic Republic of the	CREFI AF			Paraguay	OLACEFS	Former Yugoslav Republic of Macedonia	EUROSAI
Djibouti	CREFI AF			Micronesia (Federated States of)	PASAI	Kazakhstan	EUROSAI
Equatorial Guinea	CREFI AF			Papua New Guinea	PASAI	Montenegro	EUROSAI
Guinea	CREFI AF			Samoa	PASAI	Serbia	EUROSAI
Guinea-Bissau	CREFI AF					Turkey	EUROSAI
Madagascar	CREFI AF					Turkmenistan*	None
Mali	CREFI AF					Argentina	OLACEFS
Niger	CREFI AF					Brazil	OLACEFS
Sao Tome and Principe	CREFI AF					Chile	OLACEFS
Senegal	CREFI AF					Colombia	OLACEFS
Togo	CREFI AF					Costa Rica	OLACEFS
Timor-Leste	None					Cuba	OLACEFS
Kiribati	PASAI					Dominican Republic	OLACEFS

Supreme Audit Institution	PRIMARY INTOSAI REGION	Supreme Audit Institution	PRIMARY INTOSAI REGION	Supreme Audit Institution	PRIMARY INTOSAI REGION	Supreme Audit Institution	PRIMARY INTOSAI REGION
<b>Least Developed Countries (per capita GNI &lt;= \$1 045 in 2013)</b>		<b>Other Low Income Countries &amp; Territories (per capita GNI &lt;= \$1 045 in 2013)</b>		<b>Lower Middle Income Countries &amp; Territories (per capita GNI \$1 046-\$4 125 in 2013)</b>		<b>Upper Middle Income Countries &amp; Territories (per capita \$4 126-\$12 745 in 2013)</b>	
Solomon Islands	PASAI					Ecuador	OLACEFS
Tuvalu	PASAI					Mexico	OLACEFS
Vanuatu	PASAI					Panama	OLACEFS
						Peru	OLACEFS
						Uruguay	OLACEFS
						Venezuela	OLACEFS
						Cook Islands	PASAI
						Fiji	PASAI
						Marshall Islands	PASAI
						Marshall Islands	PASAI
						Nauru	PASAI
						Niue*	PASAI
						Palau	PASAI
						Tonga	PASAI
						Wallis and Futuna*	PASAI

\* No INTOSAI Membership

INTOSAI has a total of 191 National SAI members of which 56 are not eligible ODA recipients: Andorra, Australia, Austria, Bahamas, Bahrain, Barbados, Belgium, Brunei Darussalam, Bulgaria, Canada, Croatia, Cyprus, Czech Republic, Denmark, Estonia, Finland, France, Germany, Greece, Holy See / Vatican City State, Hungary, Iceland, Ireland, Israel, Italy, Japan, Korea, Kuwait, Latvia, Liechtenstein, Lithuania, Luxembourg, Malta, Monaco, Netherlands, Netherlands Antilles, New Zealand, Norway, Oman, Poland, Portugal, Puerto Rico, Qatar, Romania, Russian Federation, Saudi Arabia, Singapore, Slovakia, Slovenia, Spain, Sweden, Switzerland, Trinidad and Tobago, United Arab Emirates, United Kingdom, United States of America

## Annex 6. Resource Requirements and Financing, and Budgeting and Financial Management Issues

### Resource Requirements and Financing

The resource requirements for the Program are presented below, in a programmatic format. Program staff costs, and administrative staff, overheads and indirect costs, have been apportioned to each output based on the estimated time and total costs of each program staff member expected to be spent on each output.

The resource requirements below are the required contributions to the IDI to operate the INTOSAI-Donor Secretariat, including implementation of Cooperation activities carried out by the Secretariat. In-kind contributions expected and required are not included here, but are listed separately below.

### Resource Requirements

Program Budget, 2016-18	2016	2017	2018	Total	Total, €	Total, \$
1. Strategic Reviews	746,511	-	-	746,511	77,762	84,447
2. Funding Mechanisms	627,783	1,473,698	1,718,409	3,819,890	397,905	432,114
3. Research, Guidance and Training	487,757	505,634	486,571	1,479,961	154,163	167,416
4. Outreach and Communications	578,297	644,170	774,650	1,997,117	208,033	225,918
5. Data Collection and Management	370,095	797,955	298,994	1,467,044	152,817	165,955
of which: 5.1 SAI Capacity Development Database	302,217	310,810	298,994	912,020	95,002	103,170
5.2 INTOSAI Global Survey	67,878	487,146	-	555,024	57,815	62,785
5.3 Other	-	-	-	-	-	-
6. SAI PMF *	4,710,113	-	-	4,710,113	490,637	532,818
of which: 6.1 Custodian of SAI PMF	740,681	-	-	740,681	77,154	83,787
6.2 Supporting Assessment Quality and Monitoring	2,236,057	-	-	2,236,057	232,923	252,948
6.3 Conduct Assessments	675,044	-	-	675,044	70,317	76,362
6.4 Facilitate Assessments and Usage of Results	130,890	-	-	130,890	13,634	14,807
6.5 Independent Reviews (formerly QA)	204,439	-	-	204,439	21,296	23,127
6.6 SAI PMF Regional Employee	723,000	-	-	723,000	75,313	81,787
7. Governance and Program Management	1,159,373	1,049,451	1,039,242	3,248,066	338,340	367,428
8. Monitoring and Evaluation	296,554	260,271	459,081	1,015,906	105,824	114,921
<b>Total</b>	<b>8,976,483</b>	<b>4,731,178</b>	<b>4,776,947</b>	<b>18,484,608</b>	<b>1,925,480</b>	<b>2,091,019</b>

The expected financing in relation to the above, based on indicative commitments and 1<sup>st</sup> January 2016 exchange rates, is shown below. The costs of SAI PMF in 2017 and 2018 fall outside the Cooperation and will be borne by the responsible INTOSAI body, most likely IDI. The IDI Board would thus reallocate the Norwegian Parliamentary funding to cover some of the costs of SAI PMF implementation. In addition to this Parliamentary funding, a further 6.727 million NOK (0.7 million euros, or USD 0.76 million) would be needed for SAI PMF implementation (outside the Cooperation) over 2017-18. Delivery of regional programs supporting or based on SAI PMF would require additional funding beyond this.

### Indicative Financing

Financing Expected	2016	2017	2018	Total	Total, €	Total, \$
Austrian Development Agency (€100 000 per year)	960,000	960,000	960,000	2,880,000	300,000	325,792
Irish Aid (€250 000 per year)	2,400,000	2,400,000	2,400,000	7,200,000	750,000	814,480
Norwegian Parliamentary Funding	2,000,000			2,000,000	208,333	226,244
SECO (Switzerland) (SFr 200 000 per year, 2016 & 17)	1,766,000	1,766,000	-	3,532,000	367,917	399,548
<b>Total Financing (Cash)</b>	<b>7,126,000</b>	<b>5,126,000</b>	<b>3,360,000</b>	<b>15,612,000</b>	<b>1,626,250</b>	<b>1,766,063</b>



## Financing Gap

The financing gap for the Cooperation is around 2.9 million NOK in total over the three years. This equates to 0.3 million euros or USD 0.325 million.

Financing Gap	2016	2017	2018	Total
Financing Gap, % of Program Costs	21%	-8%	30%	16%
Financing Gap, NOK	1,850,483	-394,822	1,416,947	<b>2,872,608</b>
Financing Gap, Euros	192,759	-	41,127	<b>299,230</b>
Financing Gap, USD	209,331	-	44,663	<b>324,956</b>

## In-kind Contributions

The following tables show the in-kind support already committed and costed, and the in-kind support (not costed) expected to be received, from the INTOSAI-Donor Steering Committee partners during Phase 3.

### In-Kind Support (Costed)

Source	2016	2017	2018	Total	Total, €	Total, \$
Secondee, OAG Norway (1 FTE, from May 2016)	400,000	600,000	600,000	<b>1,600,000</b>	166,667	180,995
Secondee, TCU Brazil (0.5 FTE) (on SAI PMF)	200,000	200,000	200,000	<b>600,000</b>	62,500	67,873

Additional In-Kind support (not costed) is anticipated to be provided by: INTOSAI Committees, Regional Bodies, IDI, SAIs, and Donor partners across the full range of activities in support of Program outcomes and results during Phase 3. This is summarized below.

Output and Activity	Narrative Description of In-Kind Support Expected/Required	Possible Source of In-Kind Support; Likelihood of Support
<b>1. Strategic Reviews</b>		
Review of GCP and SAI CDF	Participation of SC members in Working Group	Working group already established
Review of SAI Capacity Development Database	Participation of SC members in Working Group	Working group already established
<b>2. Funding Mechanisms</b>		
Review of proposals submitted under any future GCP mechanism	Participation of senior SAI staff with capacity development experience to undertake reviews of proposals / concept notes	SAI Norway, SAI Sweden (based on precedent); INTOSAI regional bodies (subject to skills and availability)
<b>3. Research, Guidance and Training</b>		
Training for Donors on working with SAIs	Senior SAI staff with capacity development experience to act as facilitator / cofacilitator	SAI Norway (based on precedent); INTOSAI regional bodies (subject to skills and availability)
Training for Donors on working with SAIs	Hosting training course on e-learning portal	IDI, committed
<b>4. Outreach and Communications</b>		
Communication strategy	Participation of SC members in Working Group	Working group already established
Communication and awareness raising	In-kind support from donors, SAIs and INTOSAI regions in promoting and	All members of the Cooperation; likely based on precedent

	communicating the role and results of the Cooperation and its partners	
<b>5. Data Collection and Management</b>		
SAI Capacity Development Database	Provision of information into database, on capacity development projects	All SC members, and SAIs in receipt of support
INTOSAI Global Survey	Support of SC members to design and implementation of 2017 INTOSAI global survey	IDI, INTOSAI committees (esp. CBC) and INTOSAI regions
INTOSAI Global Survey	Timely and accurate completion of INTOSAI global survey by respondents	All SAIs and INTOSAI regions
<b>6. SAI PMF</b>		
Preparing SAI PMF endorsement version (SAI PMF task team work)	Participation of SAI and donor staff as SAI PMF task team members	INTOSAI & donor community; continuation of previous support
Developing SAI PMF Strategy	Participation of SAI and donor staff in reviewing and commenting on draft strategy	INTOSAI & donor community; likely due to interest in topic
Arranging translations of SAI PMF endorsement version	Some in-kind support for translation and QA of translations	SAIs and donors in relevant language groups; likely based on precedent
Coordination and Delivery of standard SAI PMF training courses	2 trainers per course provided as in-kind support from SAIs and donors	INTOSAI & donor community; likely based on precedent. MoU with SAI Brazil
Coordination and Delivery SAI PMF knowledge sharing and QA Workshops	1 trainer per course, from SAI PMF pool of experts (experienced SAI staff)	SAIs; availability of suitable experts will increase over time. MoU with SAI Brazil
Maintain and develop SAI PMF guidance and training material	Some in-kind support for translation and QA of translations	SAIs in relevant language groups; likely based on precedent
Communication and Awareness Raising on SAI PMF	In-kind support from donors, SAIs and INTOSAI regions in promoting and communicating SAI PMF activities and results	All members of the Cooperation; likely based on precedent
Cook Islands SAI PMF Assessment (pilot of endorsement version)	1 assessor (10 days input)	Agreed, from PASAI Secretariat
Sierra Leone SAI PMF Assessment (pilot of endorsement version)	1 assessor (10 days input)	Agreed, from SAI South Africa
SAI PMF programs run and financed by and through INTOSAI regional bodies	Participation of staff in INTOSAI regional Secretariats and SAIs	SAIs; likely based on precedent. MoU with SAI Brazil
Conduct of QA reviews: 6 per year, 4 days each	SAIs and donors make available their staff to undertake SAI PMF QA reviews	SAIs, donors; likely based on precedent. Previous and ongoing support through MoU with SAI Brazil, and ad hoc from SAI Norway, SAI Tunisia
<b>7. Governance and Program Management</b>		

Governance of the Cooperation	Strategic advice and decision making from SC and SC leadership	SC members (SAIs and donors), especially the Chairs and Vice Chairs. Committed.
<b>8. Monitoring and Evaluation</b>		
Develop and finalise results framework	SC members' participation in Results working group	Working group already established
Internal evaluation of the INTOSAI-Donor Cooperation	SC members' (esp. evaluation staff) participation in internal evaluation (core members and/or advisory group)	IDI and donor evaluation experts; SAI international departments. Evaluation support has been difficult to secure in the past due to limited experts

### Planned, and Historical, Staffing Levels (FTEs)

	2010	2011	2012	2013	2014	2015	2016	2017	2018
Actual <sup>16</sup>	2.5	3.2	3.75	4.5	4.5 <sup>17</sup>	5.0			
Planned							5.0 <sup>18</sup>	2.5	2.5

The historical increases, and reduction from 2017 onwards, reflects the growing demand for support to SAI PMF, especially revising the framework, supporting it through INTOSAI due process procedures, and responding to requests for quality assurance of the assessment reports.

Of the planned staffing level of 5 FTEs in 2016 above, only 1 employee has a permanent contract with IDI, while the remaining staff are on time-bound contracts linked to the timing of funding agreements. 3 staff retain the right to return to jobs at OAG Norway.

### Budgeting and Financial Management Issues

#### Procedures for Amendments to Financing and Budgets

The budget presented above includes the proposed budget for 2016 and indicative budgets for 2017 and 2018. Before the start of each year, the Secretariat will set an annual budget within the broad parameters of the three year funding envelope available. This will be submitted to the funding donors in early October, following the approval of the work plan at the annual Steering Committee meeting, for approval by 31<sup>st</sup> October, and simultaneously to the IDI Board, for discussion and approval in the Board meeting around early November.

Any significant changes to the budget during the year (i.e. over 10% of a budget heading) shall be subject to the written approval of the funding donors. Any plans to increase the budget beyond the agreed funding envelope shall be subject to the availability of such additional financing, and shall be advised to

<sup>16</sup> Includes 1 FTE provided as in-kind support from OAG Norway, under the management of the Head of the Secretariat. Excludes 0.5 FTE provided as in-kind support from TCU Brazil, as this is not under the management of the Secretariat. Figures also exclude regional employee in OLACEFS from August 2015, who works on SAI PMF only, to enable the Secretariat to meet SAI PMF demand in the region, and provide support to SAI PMF assessments especially in Spanish and Portuguese.

<sup>17</sup> Planned increase from 4.5 to 5 FTEs from 1 Jan 2014 upon appointment of a full time head of Secretariat. However, vacancies in 2014 kept the actual FTEs down to 4.5.

<sup>18</sup> The planned staffing level is an average of 5 FTEs over 2016. A new secondee from OAG Norway will start in May 2016, and the Head of the Secretariat will be on paternity leave for 2.5 months (reimbursed from Norwegian Government).

the funding donors and IDI Board on a no objection basis, unless it represents a significant budget change as per above.

### Budgeting Principles

The following principles are included here to ensure a common understanding among all potential providers of financial support.

### Applicable Laws and Regulations

The Secretariat is hosted in the IDI. The IDI is established as a Foundation under Norwegian law, under a Board chaired by the Auditor General of Norway. While not subject to Norwegian Government regulations, IDI adopts the regulations and procedures applicable to Norwegian Government entities. IDI follows Norwegian employment regulations, and manages its budgets and expenditure in Norwegian kroner. The IDI Board has approved and published IDI's procurement policy, which is based on international good practice.

The Norwegian Kroner shall be used for the budget, financing agreement(s), accounting, and budget and financial reporting. In providing funding donors may enter into contracts in the currency of their choice; income received will be converted into Norwegian Kroner at the prevailing exchange rate and any differences from the assumed exchange rate shall be factored into the expected financing. Interest received on balances held during the year shall also be factored into the expected financing. Should donors wish to receive budget reports also showing the figures converted into another currency, this will be accommodated where possible by converting all figures at the prevailing exchange rate. However, the underlying financial reporting shall be performed only in Norwegian Kroner.

### Time Recording System to Facilitate Full Program Budgeting

From 1<sup>st</sup> January 2016, the Secretariat will expand its current time recording system to include analysis of how staff time is spent, both within these themes and potentially on activities outside the Secretariat's scope of work<sup>19</sup>. Any Secretariat staff time spent on activities outside the Program Document will be charged to the relevant programs, based on hours worked and hourly staff cost rates<sup>20</sup>. The Secretariat's annual financial report will include reporting against the full program budget provided in section 5.1, based on actual hours worked by each staff member on each theme. This will give a fuller picture of the relative costs of delivering each theme.

### Basis for Apportionment of Costs within the Budget

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<sup>19</sup> This will allow Secretariat staff to further develop their skills and knowledge on SAI capacity development, for example through participation in regional or country level SAI capacity development programs, bringing benefit to their work in the Secretariat, while ensuring their costs are charged to those programs. It also utilizes synergies by ensuring Secretariat staff can share their expertise, especially on SAI PMF, with regional and country level programs requiring such skills.

<sup>20</sup> Based on salary, holiday pay adjustment, rent (where applicable), pension and national insurance.

Staff working directly in the Secretariat are engaged almost 100% of the time on program related activities, such as the SAI PMF, Global Call for Proposals and SAI Capacity Development Database. These costs are shown in the budget as Staff costs (program).

Total staff costs also include apportionment of 19% of IDI's administrative staff costs (e.g. Director General, Head of administration, finance, human resources, knowledge manager, evaluation manager, office manager). The basis for apportionment is the relative staff numbers in the INTOSAI-Donor Secretariat compared to the IDI program department. These are shown as Staff costs (Admin) in the budget.

Overheads and other indirect costs include apportionment of 23% of IDI's rent and electricity costs. The basis for apportionment is the relative numbers of Oslo based staff in the INTOSAI-Donor Secretariat compared to the IDI program department.

Overheads and other indirect costs include apportionment of 19% of IDI's IT costs. The basis for apportionment is the relative staff numbers in the INTOSAI-Donor Secretariat compared to the IDI program department.

## Annex 7. INTOSAI-Donor Cooperation Steering Committee Guidelines

The 2009 Memorandum of Understanding between INTOSAI and the Donor Community indicates that the Steering Committee (SC) will consist of representatives of the INTOSAI and Donor Communities. At the Inaugural INTOSAI-Donor Steering Committee Meeting held in Marrakesh, Morocco in 2010, it was agreed that:

1. The SC will be led by co-chairs and co-vice chairs from the donors and INTOSAI respectively.
2. INTOSAI appointed the chair and vice chair of the INTOSAI Finance and Administration Committee as chair and vice chair.
3. The Donor Community Signatories appointed the World Bank as chair as a representative of multilateral organizations and DFID as vice chair representing bilateral organizations.
4. The INTOSAI-Donor Cooperation will provide for open-ended Steering Committee representation for donor signatories to the Memorandum of Understanding including new donors signing up.
5. The SC will be open to observers. Observers may include non-signatory donors and other stakeholders. Observers will not have voting rights on the Steering Committee.
6. Decisions of the Steering Committee will be based on consensus. Donors may utilise delegated representation when members are unable to participate in Steering Committee meetings.

This document aims to summarize subsequent SC related decisions and agreements, as well as provide additional guidelines for SC Members and Observers to facilitate its effectiveness.

### A. INTOSAI Membership to the INTOSAI-Donor Steering Committee

1. INTOSAI representation shall be reviewed periodically by the INTOSAI Governing Board, on recommendation from the Chair of the INTOSAI Finance and Administration Committee, in accordance with the MOU.
2. In accordance with the 2009 INTOSAI Governing Board decision, the INTOSAI membership shall comprise the Chairs of the Professional Standards Committee, Capacity Building Committee, Knowledge Sharing Committee, Finance and Administration Committee, the vice chair of the Finance and Administration Committee, the INTOSAI General Secretariat, the Secretariats of the seven INTOSAI regions (AFROSAI, ARABOSAI, ASOSAI, CAROSAI, EUROSAI, OLACEFS, PASAI), and the INTOSAI Development Initiative (IDI).

3. In accordance with the 2014 INTOSAI Governing Board Decision, INTOSAI SC membership shall be expanded to include the INTOSAI Governing Board Chair and Vice Chair, as well as the SAIs of Brazil and Norway.
4. INTOSAI members may utilise delegated representation when members are unable to participate in Steering Committee meetings.

#### **B. Donor Membership to the INTOSAI-Donor Steering Committee**

1. The Donor members of the Steering Committee are collectively responsible for periodically reviewing the appointments to the positions of Donor chair and vice chair, and communicating this to the Steering Committee.
2. In accordance with the December 2014 Donor members' decision, the World Bank Group will be the permanent donor Chair at the INTOSAI-Donor Cooperation Steering Committee, and the donor Vice Chair will rotate every three years, from September 2014.
3. Prospective donor signatories may request or be invited to attend two consecutive Steering Committee meetings as an observer, after which they would be expected to become a Donor signatory to the MoU. Such prospective signatories should demonstrate that they finance a regular program of support aimed at strengthening SAIs in developing countries.
4. Decisions to admit a new signatory shall be made by the Steering Committee leadership, in consultation with other stakeholders as appropriate.

#### **C. Leadership and Meetings of the INTOSAI-Donor Steering Committee**

1. The Steering Committee leadership provides strategic direction and interim decision making for the Steering Committee between meetings. It meets periodically between Steering Committee meetings, and exchanges information on a continuous basis.
2. The Steering Committee will meet at least annually.
3. Decisions on the hosts of future Steering Committee meetings are made by the Steering Committee leadership on recommendation of the INTOSAI-Donor Secretariat. Potential hosts should inform the Secretariat of their willingness to host Steering Committee meetings, prior to the preceding meeting.
4. Steering Committee members are expected to put into practice the principles of the INTOSAI-Donor MoU, including regular updating of the SAI Capacity Development Database, in order to ensure the effective coordination of support to SAIs.

5. The Steering Committee leadership will endeavour to reach consensus amongst Steering Committee members on all decisions. In the event consensus cannot be reached, the SC leadership may ask the SC membership to cast votes, and the balloting procedures will be discussed, documented, and agreed upon prior to each referendum.
6. The Secretariat will work with each SC meeting host organization to develop a maximum attendee capacity in accordance with the principles of the MOU and the guidelines outlined herein.
7. Members, observers and other presenters shall be entitled to the following maximum in-person representation at the Steering Committee meetings:
  - Steering Committee chairs and vice chairs: 3
  - INTOSAI-Donor Secretariat: as required for presentation of agenda items
  - INTOSAI, Donor Signatories and Permanent Observers members: 2
  - Prospective signatories: 2 (for a maximum of 2 consecutive SC meetings)
  - INTOSAI, donor and other observers: 1 (must be an employee of the organisation)
  - SC presenters: 2 (restricted to attending for the agenda session at which they are presenting, unless otherwise agreed by the SC leadership)

In addition, Steering Committee members may bring with them one interpreter if required.

#### **D. Observers**

1. AFROSAI-E and CREFIAF, as the sub-regional bodies through which most members of AFROSAI collaborate<sup>21</sup>, shall be granted permanent observer status to the Steering Committee.
2. SAIs, donors and others that finance a regular program of support aimed at strengthening SAIs in developing countries, and that wish to participate in the spirit of the Cooperation but are unable to sign the MoU, may request observer status for as long as their support to SAIs continues. Decisions on such observer status, including termination of such status on a case by case basis, shall be made by the Steering Committee leadership in consultation with the INTOSAI-Donor Secretariat.
3. Other observers may be invited to attend specific Steering Committee meetings for the following reasons:
  - a. Observer has specific expertise in a subject matter to be discussed at the SC meeting
  - b. Observer has a specific idea to present to the SC
  - c. The presence of the observer will add value to the SC discussions
  - d. Request by the SC meeting host organization.

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<sup>21</sup> A number of AFROSAI members also collaborate primarily through ARABOSAI, which is a full member of the Steering Committee.



Decisions to invite such observers, including whether this is for the full SC meeting or specific agenda items, shall be made by the Steering Committee leadership in conjunction with the INTOSAI-Donor Secretariat.

## **Annex 8. Program Risk Register (DRAFT)**

### **Approach to Risk Management**

For the Cooperation to achieve its purpose, key risks must be identified and effectively managed. As the highest organ of the Cooperation, the SC is collectively responsible for the risk management framework and approving the risk management approach. Between SC meetings, the SC leadership will be responsible for risk management, and will decide whether and when to raise issues with the full SC. The Secretariat will be responsible for maintenance of the risk register, and bringing new risks to the attention of the SC leadership.

The SC will:

- Annually review (at the SC meeting) the risk register, to ensure all significant risks are identified and effectively managed, and approve the risk management approach

The SC leadership will:

- Review the risk register every six months (including prior to the SC meeting), to ensure all significant risks are identified and effectively managed, and approve the risk management approach.
- Review new critical risks and risks that are being realized, when brought to its attention by the Secretariat, and approve the approach to managing these risks

The Secretariat will:

- Develop and maintain a risk register recording critical risks to implementation of the program purpose (below)
- Propose a risk response (tolerate, treat, transfer or terminate) to each critical risk identified
- Propose mitigating measures to reduce the likelihood and/or impact of residual risks
- Propose a risk owner to undertake the mitigating measures for each residual risk
- Regularly review and update the risk register, and submit to the SC leadership and full SC for approval as required above
- Bring new critical risks and risks that are being realised to the attention of the SC leadership, IDI board, funding donors and SC as appropriate

### **Identification of Key Risks**

Key risks are those factors which are under the control of members of the Cooperation, but which could undermine achievement of the program purpose if not appropriately managed. Risks outside the control

of members of the Cooperation are considered program assumptions, and dealt with as part of the program results framework.

**INTOSAI-Donor Cooperation Program Risk Register (DRAFT)**

Risk	Likelihood (H/M/L)	Impact (H/M/L)	Response	Mitigating Measures	Responsibility for Mitigating Measures	Residual Risk
1. Secretariat has insufficient staff and financial resources to provide the requested support to the Cooperation, especially at start of each program document period	Medium	High	Treat	Focus on high priority activities and cost cutting. Seek further donor funding. Seek more in-kind support from SAIs.	All SC members	Medium
2. Perceptions of potential conflicts of interest within the governance structures of the Cooperation damages its credibility and undermines support for the Cooperation and its potential impact	Low	High	Treat	SC to remain vigilant against potential conflicts of interest, and to raise any such conflicts at SC meetings, for inclusion on the Cooperation risk register. Existing perceived conflicts included below. Define capacity development roles clearly and segregate duties where ever potential conflicts arise.	All SC members	Low
3. There is insufficient awareness and application of the MoU principles among the INTOSAI and Donor communities, thus not delivering the behavioural change required to enhance the effectiveness of SAI capacity development support	Medium	High	Treat	Increased awareness raising of the MoU principles within INTOSAI and international development fora. Increased communication of results and successes, and development of communications strategy.	All SC members, Secretariat, SC working group on communications	Medium
4. There are insufficient donors willing to fund the SAI CDF, leading to it being closed down. This could undermine the ability of the Cooperation to ensure SAI capacity development funding goes where it is most needed.	High	Medium	Treat	Continued advocacy on the benefits of pooled funding	SC donor members	Low
5. Support arrangements for the continuation of the SAI PMF development, roll out, and maintenance and support do not materialise	Low	High	Treat	SC to consider possible alternative solutions at Oct 2016 meeting, including continuation of the existing structures, or a scaled-down SAI PMF support function using available funding and in-kind support	Steering Committee	Low

Risk	Likelihood (H/M/L)	Impact (H/M/L)	Response	Mitigating Measures	Responsibility for Mitigating Measures	Residual Risk
6. Information on the database is inaccurate and incomplete, undermining its effectiveness in facilitating better coordination of capacity development support, and tracking volumes of support	High	Medium	Treat	Specific response to be developed by the Database Working Group	Database working group, all SC members	Medium
7. Insufficient, credible global and regional information on SAI performance and results from SAI capacity development initiatives to demonstrate the results and achievements of the Cooperation.	Medium	High	Treat	<ul style="list-style-type: none"> <li>• Collaboration between partners that also need such global and regional information</li> </ul>	Secretariat, all SC members	Medium
				<ul style="list-style-type: none"> <li>• Establish systems to collect and aggregate such information, and guarantee anonymity of country level information where requested</li> </ul>	Secretariat and IDI	
				<ul style="list-style-type: none"> <li>• Continually promote measurement of SAI performance and SAI capacity development results, and publication where appropriate</li> </ul>	All SC members	