



# **Roles and Responsibilities of the IDI Board and the Steering Committee of the INTOSAI-Donor Cooperation in Relation to the INTOSAI-Donor Secretariat**



DECEMBER 2, 2016

The INTOSAI-Donor Cooperation (the Cooperation) was established in 2009 with the signing of a Memorandum of Understanding (MoU) to augment and strengthen support to the SAI community. INTOSAI and 15 donor organisations signed the MoU in 2009, and since then a total of 23 donor organisations have signed. The MoU brings together 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 through a variety of mechanisms for facilitating donor funding and support in line with donor mandates, priorities and requirements.

The Cooperation is governed by a Steering Committee (SC), which comprises all donor signatories to the MoU, INTOSAI members appointed by INTOSAI's Governing Board, and observers. Guidelines covering the membership, chairing and meetings of the SC were approved in 2015. The SC is led by co-chairs and co-vice chairs from the donors and INTOSAI respectively. These comprise the SC Leadership.

The INTOSAI-Donor Secretariat (the Secretariat) supports the SC and SC Leadership and plans implements, and reports on the core activities of the Cooperation's program. Upon request of the SC during the establishment of the Cooperation, the INTOSAI Development Initiative (IDI) agreed to host the Secretariat, and established it as a separate department within IDI in 2010.

IDI is an INTOSAI body that supports SAIs in developing countries in their efforts to sustainably enhance performance, independence and professionalism. IDI is based in Oslo, Norway, and is established as a legal entity under Norwegian Foundation law. The IDI Board is the supreme governing body of the IDI including the Cooperation's Secretariat. The IDI Board has agreed to continue hosting the Secretariat in 2016-2018.

Through this document the IDI Board and the SC Leadership on behalf of the INTOSAI-Donor Steering Committee agree to the roles and responsibilities of the respective bodies in relation to the governance of the INTOSAI-Donor Secretariat, as set out below.

The responsibilities of the different bodies are:

The IDI Board:

- Governance and administration of the Secretariat, as a department within IDI (including all policies, internal procedures, recruitment, staffing levels, resource utilization)
- Approves the Secretariat's annual work plan<sup>1</sup> and budget<sup>2</sup>, as part of IDI's Operational Plan and budget, including any budget amendments
- Approves IDI's financial statements, including a note on the financial activities of the Secretariat
- Approves IDI's Annual Performance and Accountability report, including a note on the activities of the Secretariat
- Makes decisions on the continued hosting of the Secretariat by IDI, in consultation with INTOSAI Donor SC, following review of the Cooperation's Program Document for the

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<sup>1</sup> Ensuring consistency with the annual work plan approved by the INTOSAI-Donor Cooperation SC

<sup>2</sup> Ensuring consistency with the budget approved by the funding donors, under the grant agreement between IDI and those donors.

forthcoming period, and subject to satisfactory funding (or likely commitments) being made available for the work of the Secretariat<sup>3</sup>

- Reviews and approves IDI's risk register, including risks pertaining to the Secretariat
- Receives summaries of the SC Leadership teleconferences

The INTOSAI-Donor Steering Committee:

- Governs the Cooperation and is the decision making body for the Cooperation
- Provides strategic guidance and counselling in the implementation of the MoU
- Guides the preparation of and approves the Cooperation's Program Document at least two months prior to the period to which it relates
- Works to mobilize the necessary resources for the Cooperation and its activities
- Influence and facilitate the provision of support for SAI capacity development at the country level
- Sets operational strategies and procedures for the Cooperation's work plan activities
- Approves the Cooperation's annual work plan, in light of the indicative budget and financing.<sup>4</sup>
- Monitors progress through receipt of six-monthly work plan and financial progress reports from the Secretariat
- Receives annual reports on the Program's performance measurement indicators to assess the performance of the Cooperation, and its efforts to strengthen the performance of SAIs
- Reviews and approves the Cooperation's risk register.
- Make decisions on the continued hosting of the Secretariat in IDI, in consultation with the IDI Board
- Commissions, receives and responds to independent evaluations of the Cooperation

The INTOSAI-Donor Steering Committee Leadership:

- Provides strategic direction and interim decision making for the Cooperation between SC meetings
- Guides the Secretariat and makes operational decisions to support the implementation of the Cooperation's annual work plan activities and to respond to any matters arising concerning the Cooperation
- Identifies issues to be brought to the attention of the SC
- Exchanges information and views on a continuous basis
- Makes decisions on new members and observers to the SC

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<sup>3</sup> The Director General of IDI enters into funding contracts and MoUs to ensure the Secretariat has sufficient resources to fulfil its role, in consultation with existing funding donors. IDI reports to the funding donors under the grant agreements between IDI and those donors.

<sup>4</sup> Respecting that formal approval of the budget lies with the IDI Board, as part of IDI's Operational Plan and Budget, and that this budget is consistent with the budget approved by the funding donors, under the grant agreement between IDI and those donors.