Global Call for Proposals
Strategy 2017-19

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1. Introduction

1.1 Background

A key rationale behind the INTOSAI-Donor MoU is to scale up and enhance the effectiveness of support to SAI Capacity development, through a range of funding instruments. The Global Call for Proposals (GCP) is an innovative mechanism to empower Supreme Audit Institutions (SAIs) in developing countries to drive forward their capacity and performance, based on the principles of SAI-led strategic plans, and harmonised and coordinated support. It provides an inclusive opportunity for all SAIs and INTOSAI bodies to put forward capacity development funding proposals at the country, regional and global level.

The INTOSAI-Donor Cooperation has so far run two rounds of the GCP, in 2011 and 2013. The INTOSAI-Donor Secretariat has coordinated the process, provided training and peer review of proposals, distributed proposals to potential providers of support for consideration, and monitored the matching of proposals between applicants and providers of support. The INTOSAI community has shown great interest in submitting proposals under the GCPs, and donors and SAIs have taken up proposals through financial and in-kind support. In total, 55 proposals were received in 2011 and 47 in 2013. The success of matching proposals was around 50% in both 2011 and 2013.

At the 7th Steering Committee meeting in 2014, participants discussed the balance between the GCP being inclusive, and the need for high quality proposals. It was concluded that those who most need support have experienced challenges in submitting successful proposals. Moreover, that the quality of proposals is critical to the credibility of the process, the interest from providers of support, and the results in terms of matching. This may in turn widen the gap between the expectations of applicants and the reality of funding success. The Steering Committee agreed that the most important characteristics of proposals relates to the principles of the INTOSAI-Donor MoU: proposals should be SAI-led; based on a needs assessment; linked to a high quality SAI strategic plan; and coordinated with recent and ongoing support. It further agreed to reinforce these principles in the GCP in future.

The evaluation conducted of the INTOSAI-Donor Cooperation in 2015 highlighted the fact that both donors and INTOSAI representatives agree on the importance of the GCP by ranking it as one of the most important activities of the Cooperation. However, the evaluation report points to some drawbacks in the GCP process that makes the support mechanism less successful than its potential. A GCP working group was established at the 8th INTOSAI-Donor Steering Committee meeting in Brasilia (October 2015), tasked with developing a strategic recommendation for a stronger and more appealing GCP. The working group consisted of representatives from Irish Aid, GAO, SNAO, USAID, ADB and the IDS.

As a background for developing the strategic recommendation, the group embarked on a series of analysis work:

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1 As per the INTOSAI-Donor MoU, the Secretariat does not reject, rank or score proposals, to ensure it does not make or influence funding decisions, thus avoiding potential conflicts of interest.

2 Evaluation of the INTOSAI-Donor Cooperation, Final Report, Rotterdam, 12 August 2015, pg. 32
• Three desk-based country case studies (Bosnia, Afghanistan, Somalia) to examine the provision of support to SAIs in fragile states. These examined whether the levels of support are sufficient, and whether support is provided according to the MoU principles. They also identified critical success factors for effective support.

• Global analysis of GCP applicants versus non-applicants in terms of levels of SAI performance, and analysis of success rates in the GCP. This sought to answer the question whether or not the more challenged SAIs apply under the GCP, and if so, whether they are likely to be successful. This analysis also sought to understand how to identify SAIs that can be characterized as “challenged”.

• A survey to donors about their work to strengthen SAIs, e.g. country and strategic priorities, strategic planning and funding cycles, and activities and experiences relating to the GCP.

• A paper capturing the nature of the different INTOSAI regions, the functioning and capacity of their secretariats, and the different approaches of the regions and their members in supporting SAIs.

Based on results from the above mentioned works and the IDC evaluation conducted in 2015, the working group developed a draft strategy for the future of GCP that was put forward for discussion at the 9th IDC Steering Committee meeting in Cape Town in October 2016. The Steering Committee agreed to the proposed approach for the GCP, but agreed that some further work was needed to refine it. A working group for revision of the draft strategy was established consisting of the previous members, and in addition NORAD, European Commission and Global Affairs Canada. The revised strategy is put forward for approval by the IDC Leadership at their phone conference 14. December 2016.

1.2 Why is GCP of strategic importance?

• The world needs strong and high performing SAIs – SAIs help their respective governments improve performance, enhance transparency, ensure accountability, fight corruption, promote public trust, and protect the interests of their citizens. In addition, the UN’s Agenda 2030 and the numerous SDG targets to be implemented require the insight of capable SAIs.

• SAI development needs are still comprehensive – the 2014 Global SAI Stocktaking Report indicated that there is a marginal decline in SAIs’ development needs compared with the results of the 2010 Stocktaking, but that needs are still comprehensive.

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3 18 providers of support responded to the survey: French Ministry of Foreign Affairs and International Development, Austrian Development Agency, State Secretariat of Economic Affairs in Switzerland (SECO), Swedish National Audit Office, Global Affairs Canada, Department of International Affairs (DFID), Department of Foreign Affairs and Trade Australia, Office of the Auditor General Norway, Asian Development Bank, Irish Aid, INTOSAI Development Initiative, Norwegian Agency for Development Cooperation (NORAD), European Commission (EC), US Agency for International Development (USAID), Die Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ), International Fund for Agricultural Development (IFAD), Inter-American Development Bank (IADB) and the World Bank.

4 INTOSAI Development Initiative, “Performance, Capacities and Needs of SAIs, Global SAI Stocktaking Report 2014”

2 Stakeholders

Both the 2011 and 2013 rounds of GCP received substantial interest from the INTOSAI community. A clear majority of the proposals submitted have been at country level (74% in 2011 and 87% in 2013), the remaining proposals are at regional or global level.

As INTOSAI membership is large, covering 192 member countries, it is divided into seven official regions\(^6\). These INTOSAI regions form close peer-peer networks to share knowledge and experience. Each region has established its own mechanisms to provide support to its members: some in the form of a resourced Secretariat able to offer implementation support, others in the form of technical committees which promote the sharing of knowledge and experiences within the region. Some regions have established committees tasked with capacity building and support provision.

Strong cooperation with the INTOSAI network (SAIs, INTOSAI regions and other bodies) is crucial for being able to implement the GCP and to gain the necessary credibility and acknowledgement as a support mechanism amongst SAIs. SAIs and other potential applicants need to be properly informed about the possibilities within the mechanism, and receive adequate support in connection to the usage of it. Partnerships will be established with the INTOSAI regions and relevant committees in communication and implementation of the GCP, to ensure that adequate communication and support is provided in each region. The nature of the cooperation will be adjusted according to the established mechanisms in the individual INTOSAI regions and committees.

The survey sent to donors as part of the background analysis work for developing this strategy identified a need to raise donors’ awareness of the importance of SAIs to promote good governance and accountability, as most donor organizations consider support to SAIs as only a moderate priority. Strong cooperation and communication with the donor community is necessary to get the necessary level of donor engagement in developing sound projects and provision of financial support through the GCP.

The Secretariat’s work will be at global, regional and country level\(^7\). This includes: development of guidance, templates, application forms; coordination in connection to receipt and circulation of concept notes and application forms; quality reviews; monitoring surveys; dialogue support in connection to developing projects and proposals where requested and required; communication with stakeholders.

For the GCP to be successful in enhancing effectiveness of support to SAI capacity development, the interests of key stakeholders have to be recognised and managed. The following table identifies the key stakeholders in the GCP implementation process:

\(^6\) AFROSAI, ARABOSAI, ASOSAI, CAROSAI, EUROSAI, OLACEFS (Latin America) and PASAI. The Africa region, AFROSAI, sub-divides into an English language group AFROSAI-E, and a French language group CREFIF, while Arabic speaking nations in North Africa cooperate mainly through ARABOSAI.

\(^7\) Country level support is expected to involve desk based activities such as review of country level proposals
<table>
<thead>
<tr>
<th>Stakeholder</th>
<th>Main interest</th>
</tr>
</thead>
<tbody>
<tr>
<td>INTOSAI-Donor Cooperation</td>
<td>Alignment between the objectives of the Cooperation and GCP implementation according to strategy, and future adjustments to the mechanism</td>
</tr>
<tr>
<td>Individual SAIs</td>
<td>Prospects for financial support of capacity development projects through the mechanism. Adequate support and good dialogue with donors and the Secretariat in developing strong proposals and projects for capacity development. Good communication with the Secretariat in regards of progress of projects, to ensure expectations are in line with realistic prospects.</td>
</tr>
<tr>
<td>Donor organizations and other development partners of SAIs</td>
<td>Strong proposals and projects for capacity development that have good prospects of being successfully implemented and have the desired impact. Adequate support and good dialogue with SAIs and the Secretariat in developing strong proposals and projects for capacity development.</td>
</tr>
<tr>
<td>INTOSAI regional organisations and other relevant INTOSAI regional bodies</td>
<td>Effective cooperation with regard to regional awareness, communication, support and coordination activities.</td>
</tr>
<tr>
<td>In country PFM groups</td>
<td>Avoid duplication of efforts, coordination with on-going support.</td>
</tr>
<tr>
<td>Governments and citizens</td>
<td>Increase in number of SAIs adding maximum value and benefits</td>
</tr>
</tbody>
</table>

### 3 Strategic Purpose and Outcomes

The *intention* of this strategy is to *guide the implementation of the new GCP* after approval by the INTOSAI-Donor Steering Committee: to set the process and timetable to be followed, to guide decision making on budgeting and resource allocation, and to inform the development of a global operational plan and regional planning.

*The overarching purpose of the implementation of the GCP* as envisaged in this strategy is *sustainable improvement in SAI performance*. With improved capacity and performance, *the SAIs will increase their capacity to promote accountability, transparency and good governance* and make a difference in the lives of citizens.

To reach this purpose, the two strategy outcomes described below are set. The strategy outcomes are expected to lead to sustainable improvement in SAI performance globally. The reasons behind establishing these outcomes are explained in the text below.
**GCP strategy outcome 1: More effective Country-level SAI Capacity Development, due to principles of projects being SAI led, based on needs, linked to strategic planning and coordinated with other support projects.**

The GCP consciously switches the dynamics from proposals being developed by providers of support, to proposals developed by the recipients of support. The mechanism seeks to secure SAI ownership to the projects. When the SAI (or other applicant) feels ownership to the project, it is considered that the likeliness for the projects to be implemented successfully and have sustainable impact is increased. The 2015 IDC evaluation report notes that in connection to GCP 2013 there has been unclear ownership of the process of matching after a donor has expressed interest in the proposal, and that the donors in practice have driven the communication with the SAIs.⁸

Quality of proposals is of crucial importance to the credibility of the GCP process, to get the needed engagement from the donor community, good results in matching proposed interventions with funding and reaching the desired results in the individual projects. The 2015 IDC evaluation report notes that many concept notes submitted to the 2013 GCP were more aspirational rather than realistic priorities, of poor quality, and sometimes contained requests for funding on aspects already covered by on-going support.⁹ The evaluation report recommends a more rigorous pre-selection process before qualifying a proposal as appropriate for funding.

Concept notes for proposals submitted under the GCP must demonstrate adherence with the INTOSAI-Donor Memorandum of Understanding (MoU) principles. Specifically:

- SAI owned and led
- Harmonised with SAI strategic and development action plans, or supportive of developing or strengthening these
- Coordinated with other ongoing and/or planned support, at the country, regional and global level
- Ensures effective on-going coordination at the country level

In the 2013 GCP, the MoU principles were highlighted in the application guidance, and further reinforced by requests for specific information in the concept note template demonstrating how these principles were met by the proposed project. The extent to which the principles were met was assessed during the review of draft concept notes, carried out by and under the supervision of the Secretariat, and feedback on this was provided to the applicants. However, the extent to which this feedback was incorporated by applicants varied, as there were no mechanism for requiring concept notes to adequately meet MoU principles.

**Strategy outcome 2: Scaled-up capacity development support to SAIs, especially the most challenged SAIs**

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⁸ Evaluation of the INTOSAI-Donor Cooperation, Final Report, Rotterdam, 12 August 2015, page 68
⁹ Evaluation of the INTOSAI-Donor Cooperation, Final Report, Rotterdam, 12 August 2015, pg. 69
As mentioned earlier, SAI development needs are still comprehensive according to the 2014 Global SAI Stocktaking Report.10 A key rationale behind the INTOSAI-Donor MoU is to scale up and enhance the effectiveness of support to SAI capacity development, through a range of funding instruments.

The background analysis work conducted as a basis for developing this strategy shows that SAIs identified as more challenged than other SAIs tend to be less successful and face more difficulties in attracting funding through GCP than other SAIs. It also found that more challenged SAIs can be identified as with weaker performance11, situated in countries defined as low income countries, in countries perceived as fragile and/or with high level of corruption in public sector. Based on the Secretariat’s experience in reviewing concept notes, the concept notes submitted by these SAIs are also among the weakest received.

4 A two tier approach

The new GCP will retain an inclusive approach, accepting proposals from all SAIs, INTOSAI Bodies and regions, providing those proposals are predominantly for the benefit of SAIs in developing countries. It will seek to address equity in access to support, by recognizing that the most challenged SAIs may be unaware of the available opportunities, and the least available to assess their needs and prioritize addressing these, develop strategies, approach and coordinate different providers of support.

There will be a two-tier approach for the GCP in the future12:

- 1st tier: an inclusive rolling process, where applicants could send in draft concept notes, receive feedback from the Secretariat and submit final concept notes at any time, in accordance with the MOU principles. Final concept notes would be shared with potential providers of support on a rolling basis, complemented by batching and circulation twice a year.
- 2nd tier: target a smaller group of the most challenged SAIs, which are most in need of scaled-up and strengthened support. A 2nd tier Committee will be established to oversee the process and identify the target group. The target SAIs are not expected to send in ready proposals to the GCP. The SAIs, funders and potential providers of support will together develop a sound project, based on needs assessments and ensuring adherence to the principles of the INTOSAI-Donor MoU.

Donor members of the Steering Committee will have a strengthened role in sharing and informing about GCP submissions internally within their organizations, to address the issue of decision making on provision of support being decentralized to country offices in many donor organizations. A monitoring mechanism will be established to ensure implementation.

There will be increased efforts to communicate donor expectations and priorities, by publishing fact sheets with an overview of individual donors’ priorities, focus countries and program cycles on the

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10 INTOSAI Development Initiative, “Performance, Capacities and Needs of SAIs, Global SAI Stocktaking Report 2014”
11 SAI performance measured based on PEFA and OBS data
12 See Annex 1 for information about the processes of tier 1 and 2
INTOSAI-Donor Cooperation website. Based on this, applicants can from the beginning tailor their proposals towards donors that are most likely to support their activities.

**There will be an increased role for INTOSAI bodies as providers of country level support**, by facilitating a call for capability statements to identify capable INTOSAI providers of support and what kind of support they can provide, and what restrictions they face when entering into such support arrangements. These capability statements will be made available to donors’ wishing to contract an INTOSAI body to deliver support under the GCP by publishing these on the IDC website. INTOSAI will not be involved in prioritizing among the INTOSAI bodies submitting capability statements or donor decisions regarding the selection of service providers. See Annex 2\(^{13}\) for more information.

**Coordination, monitoring and stakeholder management of the GCP by the INTOSAI-Donor Secretariat will be strengthened**, by increasing efforts in coordinating the matching process and by more frequently monitoring progress and communicate this to the relevant stakeholders. The Secretariat will offer support in establishing and maintaining dialogue between applicants and providers of support under both tier 1 and tier 2. This is expected to address the issue of unclear ownership of the process of matching after a donor has communicated interest under tier 1. Progress on providing support will be monitored and reported on twice a year to the IDC leadership, applicants and providers of support.

### 4.1 1st tier approach: Rolling GCP

The background analysis shows that a majority of the donors have some kind of programme cycles, which defines a strategic period for its activities. The programme cycles differ from annual budget cycles to 7 years programme cycles. This entails that when planning a capacity building project, the applicants need to align the proposed project not only to its own strategic management cycle, but in addition to potential donors’ programme cycles. To be more in line with the programme practices of the donors the GCP will become a rolling process, where applicants can send in proposals and these are shared with potential providers of support at any time.

To avoid complicating existing coordination mechanisms, a rolling GCP mechanism will include the service of reviewing draft concept notes that are to be shared firstly with existing partners. The existing partners would disclose whether the proposed project is covered or potentially could be covered in the current support program. Global sharing of these proposals would only be taken forward if existing partners confirm they are unable to meet this need. In cases where the applicant SAI does not want to offer the request for support to an existing partner, but would like to go to another donor, this should be followed. Draft concept notes will also be shared with INTOSAI-regions, for them to evaluate whether it can be included in a regional project or whether peer to peer support could be provided.

In cases where there are interested providers of support from both the donor and INTOSAI community, these will be encouraged to investigate possibilities for partnerships in delivery of support.

There will be a stronger process for assessing whether proposed interventions are sufficiently adhering to the principles of the INTOSAI-Donor MoU. As in 2013 GCP, adherence to the MoU principles will be an integral part of the review of draft concept notes, and provision of feedback. However, this will go further. Those undertaking reviews will be expected to seek evidence to support assertions in the concept note, e.g. by checking strategic plans. There will be a stronger cross-check of requested support...

\(^{13}\) Annex 2 “Call for Submission of Capability Statements”
against the content of ongoing projects by seeking input on this matter from existing partners, in addition to consulting the SAI Capacity Development Database (INTOSAI-Donor Cooperation Portal when developed).

Revised concept notes will be checked to ensure that feedback from the initial review has been properly addressed in the concept note. Proposals that do not meet the MoU principles will, following review, be returned to applicants for further strengthening in line with the principles. Following resubmission, further review will check if the MoU principles are met. Review of proposals shall be coordinated by the Secretariat, the individual reviews undertaken by a pool of qualified reviewers, including but not limited to Secretariat staff.

The stricter process for assessing whether proposed interventions are sufficiently adhering to the principles of the INTOSAI-Donor MoU is expected to increase applicants’ awareness about donors’ expectations regarding quality of proposals.

Provision of workshops to enhance SAI capacity and facilitate development of high quality concept notes under tier 1 will be considered as low priority in the Cooperation’s overall work plan for 2017. They will only be delivered subject to demand, and providing availability of staff and funding resources. The already existing training material will be placed on the INTOSAI-Donor Cooperation website, so that it is available to all potential applicants. The GCP guidance material will refer to generic training courses on developing concept notes for funding proposals that are held by other organizations, such as donor organizations and NGO’s. Depending on feasibility, any planned tier 2 events could be opened up to allow tier 1 countries to participate.

4.2 2nd tier approach: Targeting Challenged SAIs

The GCP tier 2 is to target a smaller group of the most challenged SAIs, which are most in need of scaled-up and strengthened support. A specific donor committee will be established by the IDC with the specific task of overseeing the GCP 2nd tier approach and identifying a list of the most challenged SAIs globally to be targeted. The committee shall have members from the donor community, but take advice from the INTOSAI regions and relevant INTOSAI bodies.

The tier 2 shall target a group of 10-20 SAIs identified as especially challenged. The challenged SAIs in the target group shall be defined based on several factors, including but not limited to14:

- Country classified as a least developed country, other low income or lower middle income country on the OECD DAC list of ODA recipients
- Country designated as fragile according to the World Bank’s harmonized list of fragile situations
- Country scoring in the two lowest quartiles of the Transparency International corruption perception index, or with no score available (no CPI data available)
- Weak or medium overall performance, or with no performance data available (based on PEFA and OBI data)

14 Annex 3 “Identification of Challenged SAIs for GCP tier 2” provides an overview of the SAIs that fulfil these requirements as of today, 27 in total. The list provides a basis for the 2nd tier committee to develop a final list of 10-20 SAIs to be targeted through the 2nd tier of the GCP in 2017.
SAIs that are identified as potential candidates for being on the target list of the most challenged SAIs globally will be contacted by the committee and requested whether they are interested in being part of tier 2. Interested SAIs will be asked to fill in an application form, which will be the basis for potential providers of support to evaluate whether they are interested in supporting the SAI.

The support provided to the targeted SAIs in tier 2 will be geared around the whole strategic management cycle (see diagram below), and ensure adherence to the principles of the IDC MoU. The tier 2 will have high focus on delivery of support through long term partnerships between the targeted SAI, the donor and providers of support from the INTOSAI community. The approach seeks to utilize the resources from the different actors in the best possible way to increase the likeliness of success in efforts to strengthen the capacity of the most challenged SAIs in the world. Individual project groups will be established to develop and implement sound capacity development projects for targeted SAIs, consisting of the SAI itself and interested providers of support (e.g. donor organisations, INTOSAI regions and other INTOSAI bodies, peer SAIs).
INTOSAI-Donor Cooperation: Global Call for Proposals
Tier 2: “Partnering for Targeted Support to Challenged SAIs”

**Challenged SAIs**

**Key**
- Feasible to deliver to groups of SAIs
- Targeted SAI level support

**SAI Strategic Management Cycle (SMC)**

- Program Implementation, Monitoring & Reporting
- Program Formulation, Inc. Funding & Delivery Mechanism
- Strategic & Development Action Plans
- Evaluation and Learning
- Performance and Needs Assessment

**Funding**

"Multiple Funding Modalities", e.g.
- INTOSAI provider with own funds
- SAI Capacity Development Fund
- GCP T2 Grant supporting 1 or more SAIs
- GCP T2 Grant supporting specific steps of the SMC
- Contract award for delivery of support to 1 or more SAIs – supporting all or part of the SMC

*In-kind support from INTOSAI bodies and SAIs to be sought as part of all the above*

**INTOSAI Providers of Support**

- **SAI Providers**: Mature & Emerging
- **IDI**: including:
  - Strategy, Performance Measurement & Reporting Program
  - Bilateral programs
  - SAI PMF - coordinated regional programs
- **INTOSAI Regional Bodies**, including:
  - Regional Support Programs
  - Focused support for challenged SAIs
- **Partnership Approaches**, including:
  - Between mature & emerging providers
  - With non-INTOSAI providers

**Global and Regional Coordination Support**

**Steering Committee**: Provide strategic guidance & decision making; support communications

**GCP Tier 2 Committee**: Oversee Tier 2, esp. selection of target countries

**Donor Country Offices**
- Provide info on current support
- Dialogue with SAIs
- Consider funding programs

**Secretariat**
- Support T2 committee activities
- Global communications, coordination, monitoring & reporting
- Develop guidance & review applications
- Facilitate matching between funders and providers of support for challenged SAIs

**INTOSAI Reg. Bodies**
- Provide info on current support
- Regional communications
- Facilitate dialogue with SAIs
- Assist in monitoring
5 Communication

Adequate communication will be crucial for the successful implementation of the GCP Strategy 2017-19, at global, regional and country level, both when it comes to informing about GCP as a support mechanism and in connection to delivery and coordination of support. It will require efforts by all key stakeholders (see below).

On the INTOSAI-Donor Cooperation website a GCP application will be provided, that encompasses all relevant guidance material and templates on GCP, information on workshops, in addition to data on projects submitted for funding/support and results on progress of both tiers. A fact sheet with an overview of individual donors’ priority countries and programme cycles will be published on the website. The SAI Capacity Development Database will be strengthened to make it more user friendly and attractive to use.\(^\text{15}\)

A communication plan for GCP that sets out the strategic framework for how to communicate to achieve the desired outcomes will be developed. The communication plan will be aligned and linked to the GCP Strategy 2017-19 and the communication strategy for the IDC. Messages and activities per region will be tailored according to the different situations in the regions.

GCP target stakeholders for which it must be considered the most effective ways to communicate with:

1) SAIs  
2) INTOSAI regions  
3) INTOSAI committees and other INTOSAI bodies  
4) Donor organizations and other development partners of SAIs  
5) In country PFM groups  
6) Media and the general public  
7) Consultants working on SAI capacity development  
8) Others (Government, legislative, civil society)

The Communication strategy will be built around core messages and sub messages that together define the fundamental aims and objectives for GCP. The core messages are:

\(\Rightarrow\) Importance of SAIs to promote good governance and accountability with the aim of strengthening donors’ prioritization of providing support to SAIs.  
\(\Rightarrow\) On the GCP as an innovative support mechanism that brings scaled up and enhanced effectiveness of support to SAI capacity development, by:

1) empowering SAIs in developing countries to drive forward their capacity and performance  
2) seeking to address equity in access to support, by recognizing that the most challenged SAIs need strengthened support

6 Monitoring, reporting and evaluation of the GCP Strategy

The INTOSAI-Donor Cooperation is responsible for monitoring the implementation of the GCP Strategy 2017-19. An annual report on progress against the GCP strategy will be put forward by the Secretariat to

\(^{15}\) INTOSAI-Donor Cooperation Portal when developed
the annual Steering Committee meeting. Annex 4\textsuperscript{16} provides the results framework and performance measurement system of the GCP.

The INTOSAI-Donor Cooperation leadership is responsible for the operational implementation of both tiers, and will receive updates twice a year from the Secretariat on progress against the strategy.

It is the responsibility of the INTOSAI-Donor Cooperation to oversee evaluation of the implementation of the GCP Strategy 2017-2019, following the implementation period. The Secretariat will act as commissioning/appointing authority for any such evaluations.

7 Resourcing of GCP work.

The GCP two tier approach entails that the INTOSAI-Donor Secretariat will coordinate, facilitate, support, monitor and report on the GCP. There will be a need for increased resources for use on GCP, for the Secretariat to be able to manage the increased responsibilities in relation to:

- Stronger focus on coordination: with two GCP processes to coordinate, a strengthened process for review of draft concept notes and application forms, and monitoring of progress of projects
- Stronger focus on support: support in establishing and maintaining dialogue between SAIs and donors in the process of developing projects, as required and requested.
- Increased focus on communication to different stakeholders to increase awareness of and support to GCP, and manage expectations.

The program budget and staffing levels required for the revised GCP have been factored into the Cooperation’s proposed budget revision.

\textsuperscript{16} Annex 4 “Results Framework and Performance Measurement System”
Annex 1: Process Steps for Tier 1 and Tier 2

The 1st Tier Approach:

1. Thematic paper, updated templates for concept notes with annexes developed by Secretariat and discussed by Steering Committee (SC) leadership: January 2016
2. Awareness raising and providing information to donor community and other stakeholders on importance of SAIs in promoting good governance, transparency and accountability and on GCP as a support mechanism: December 2016-continuously
3. Information provided at INCOSAI: December 2016
4. Call for SAIs to submit their capability statements to the INTOSAI-Donor Secretariat (INTOSAI.Donor.Secretariat@IDI.no) initially by 28 February 2017, for inclusion on the GCP webpages upon its launch
5. [Workshops to enhance SAI capacity and facilitate development of high quality concept notes (on demand, depending on available resources and funding)]
6. Rolling process of receiving draft concept notes:
   a) Draft concept notes submitted: any time
   b) Review of concept notes coordinated by the Secretariat: within 1 month of receipt of draft concept note
   c) If agreed with SAI: provision of feedback to concept notes by INTOSAI region on whether it can be included in regional project or whether peer to peer support can be provided, and review by PFM working group (in-country) on whether any donor can fund or incorporate project into current plan. In cases where the SAI does not want to request support from an existing donor, the existing donor will be informed about the project and of the SAI’s intention to apply a new donor for funding.
   d) Final concept notes submitted: any time. Applicant includes final concept note in the SAI Capacity Database17 http://www.saidevelopment.org/default.aspx, entry is quality controlled by the Secretariat.
   e) Circulation of final concept notes (eventually through an automatic application in the SAI Capacity Database once entry is approved by the Secretariat, in the meantime by email).
   f) Donors that have decision making on provision of support decentralized to country offices share and inform about GCP submissions internally within their organizations.
   g) Initial expression of interest from providers of support and SAI Capacity Development Fund
   h) If interest: SAI and interested donors develop full projects, with support in establishing and maintaining dialogue from Secretariat on an exceptions basis.
7. Monitoring surveys conducted every six months by the Secretariat, followed by sending out a paper to applicants and donor community with information on all concept notes submitted and available for funding/support, and which projects that have been accepted for funding/support since the last report. The applicants are responsible for updating the SAI Capacity Development Database according to progress of projects. The Secretariat will conduct quality control of progress entries, and checks of registered progress of projects compared to monitoring survey results.

17 As the INTOSAI-Donor Cooperation Portal is developed, Concept Notes will be separated from recording of planned and ongoing proposals in the SAI Capacity Development Database, to avoid confusion.
8. Progress on providing support through the 1st tier approach reported on twice a year to the IDC leadership and annually to the SC.

The 2nd Tier Approach:

The time schedule below refers to the roll out of the first round of the 2nd tier approach. Based on a review of the implementation of the first round, the 2nd tier committee will decide on the time schedule for following rounds.

1. Establishment of, and agreement of composition of the 2nd tier committee: January 2017. Composition of the committee will be discussed annually at the SC meetings.
2. Development of guidance and application forms: February 2017
3. Initial launch: March 2017
4. Communication and awareness raising activities to SAIs, regions and donors about the GCP 2nd tier: December 2016-continuously
5. Call for SAIs to submit their capability statements to the INTOSAI-Donor Secretariat (INTOSAI.Donor.Secretariat@IDI.no) initially by 28 February 2017, for inclusion on the GCP webpages upon its launch
6. An initial list over challenged SAIs targeted for support developed by the 2nd tier committee and approved by the IDC Leadership: February 2017
7. Existing partners contacted by the 2nd tier committee with a request on whether they are interested in and able to meet additional needs of the SAI, SAIs with a positive confirmation on this are removed from the list: March 2017
8. SAIs on the list are contacted by the committee by formal letter informing about the GCP 2nd tier approach and asking whether the SAI would be interested in exploring possibilities with developing project for support through the support mechanism – i.e. whether they want to be included on the final list of challenged SAIs targeted in the GCP 2nd approach. SAIs that are interested in taking part in the approach are requested to fill in an application form providing key information about the SAI supported by evidence, e.g. current level of support and organizational planning. SAIs that have been included on the list previous year without successfully receiving funding, will be asked whether it wishes to uphold its application and provide updated SAI information. Deadline for submitting application forms: April 2017
9. The Secretariat review the application forms against available evidence, and return these to applicants for further strengthening if necessary: May 2017
10. Finalized application forms are shared with the 2nd tier committee. The committee develops a final list of challenged SAIs eligible for support in the GCP 2nd tier approach. The list is shared with IDC SC members: June 2017
11. Interest from all IDC SC members in supporting each SAI on the list is ascertained: July 2017
12. Video or telephone meeting for an overall discussion on provision of support to SAIs targeted in the 2nd tier approach. All providers of support that have shown interest in supporting one or more SAIs and all SAIs on the target list will be invited to participate. The meeting will be scheduled for August 2017.
13. Individual project groups established to develop sound capacity development projects, consisting of members from interested providers of support (INTOSAI region or body, peer...
SAI, donor organisation) and the targeted SAI: August-September 2017. The Secretariat supports in establishing and maintaining dialogue as required and requested.

14. Projects entered into database

15. Progress on providing support through GCP 2nd tier approach is monitored by the Secretariat, and reported on twice a year to the IDC Leadership and annually to the full SC.


17. At the IDC SC meeting, the discussion on provision of support to SAIs targeted in the 2nd tier approach is continued. Strategic adjustments are taken if necessary.
Annex 2: Call for Submission of Capability Statements

Introduction

The Global Call for Proposals (GCP) is a mechanism to enable SAIs and INTOSAI bodies to put forward proposals to strengthen the capacity and performance of SAIs in developing countries. Reflecting on the results of the 2010 Global Stocktaking, indicative priorities set for the 2011 and 2013 GCPs included supporting initiatives that encourage peer-to-peer support.

At the 9th INTOSAI-Donor Steering Committee (SC) meeting\(^{18}\) participants endorsed a revised strategic direction for the GCP, including a two tier approach. Tier 2 is to provide more intensive support to the most challenged SAIs. Participants noted that INTOSAI bodies had not only the necessary skills and the credibility to provide support, but also that peer-to-peer support posed less of a threat to SAI independence, and that some donors felt uncomfortable providing or overseeing provision of support in such areas. The unique role of SAIs, with some of their activities having no parallel in the private sector, also meant there were limitations to the effectiveness of support provided by none INTOSAI providers. The SC therefore requested the GCP working group to further elaborate the GCP strategy, and to examine ways to enhance INTOSAI’s role in the delivery of country level support under GCP, especially under tier 2. E.g. in needs assessments, supporting the development of strategic plans, developing support projects, implementing projects and monitoring, reporting and evaluation.

INTOSAI Providers of Support

The 2010 Global Stocktaking report identified around 50 INTOSAI bodies (e.g. SAIs, INTOSAI regions and IDI) that considered themselves as active providers of support. However, many face restrictions in their mandate and operating procedures which limit their provision of support. They further differ regarding resources. Some receive direct funding for development activities. Some are able to mobilize in-kind staff support but require others to fund non-staff costs. Some are obliged to ensure provision of such services are done only on a full cost recovery basis. Some are allowed to bid for work against other potential service providers. Some can bid for work, but are prohibited for bidding against private sector providers. Some can work only in specific countries or regions. Many are limited to provision of support in specific languages, or to supporting SAIs that share a similar administrative heritage.

The experience and capability of INTOSAI bodies in the provision of capacity development support also varies. Of the 50 or so bodies, some ‘Mature’ providers are set up with dedicated international departments with many years of experience in providing organizational support through long term partnerships, often funded by donors and subject to formal monitoring and evaluations processes. Other providers may be classed as ‘Emerging’: moving into the provision of organizational support through long term partnerships, but with more limited experience. A final category could be called ‘Ad hoc’: those that operate on a more ad hoc basis, such as the provision of individuals to deliver training courses or conduct assessments, rather than as part of a broader organizational support program. In the long term, it will be important to expand the quantity and quality of INTOSAI providers of support, for example by emerging providers partnering with mature providers.

\(^{18}\) Cape Town, October 2016
Call for Capability Statements

The purpose of this call for capability statements is to identify capable INTOSAI providers of support and identify what support they can provide, and what restrictions they face when entering into such support arrangements. These capability statements can then be made available to donors\textsuperscript{19} wishing to contract an INTOSAI body to deliver support under the GCP. INTOSAI will not review, assess, rank or otherwise prioritise amongst those INTOSAI bodies submitting capability statements. Nor will INTOSAI involve itself in donor decisions regarding the selection of service providers.

SAIs and INTOSAI bodies are hereby invited to submit their capability statements to the INTOSAI-Donor Secretariat (INTOSAI.Donor.Secretariat@IDI.no) initially by 28 February 2017, for inclusion on the GCP webpages upon its launch. Capability Statements received after this date will be added to the GCP webpages upon receipt. Guidance on INTOSAI Capability Statements is included below.

INTOSAI Capability Statement: Guidance

A. Specifics of the SAI / INTOSAI Body as a Provider of Support

Please complete and include the following table to provide donors with an overview of issues relating to potential funding and contractual arrangements.

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>1. <strong>Is the body a legal entity capable of entering into contracts?</strong></td>
<td></td>
</tr>
<tr>
<td>2. <strong>Does the body receive core funding (i.e. not linked to specific projects) that it could utilise to support activities under the GCP? (If so, provide details)</strong></td>
<td></td>
</tr>
<tr>
<td>3. <strong>Is the body able to provide its staff to support GCP activities as in-kind support? If so, please indicate possible volumes and whether short or long term.</strong></td>
<td></td>
</tr>
<tr>
<td>4. <strong>Is the body able to provide any other forms of in-kind support, e.g. provision of training facilities? (If so, provide details)</strong></td>
<td></td>
</tr>
<tr>
<td>5. <strong>Is the body required to operate on a full cost recovery basis?\textsuperscript{20}</strong></td>
<td></td>
</tr>
<tr>
<td>6. <strong>Does the body have the mandate to compete for service delivery contracts against other INTOSAI providers of support?</strong></td>
<td></td>
</tr>
<tr>
<td>7. <strong>Does the body have the mandate to compete for service delivery contracts against private sector providers of support?</strong></td>
<td></td>
</tr>
</tbody>
</table>

\textsuperscript{19} E.g. under the GCP section of the INTOSAI-Donor Cooperation webpages / future IDC Portal

\textsuperscript{20} Defined as covering full staff costs, reimbursables and a reasonable allocation / apportionment of the organisation’s overheads and indirect costs.
8. Is the body restricted to work in specific countries or regions, or does it have specific focus countries or regions? (If so, provide details)

9. Does the body have any preference for providing support under tier 1 or tier 2?

10. Does the body restrict its support to countries with a specific administrative heritage or type of SAI (E.g. Court model SAIs, Parliamentary model SAIs)

11. Does the body have a dedicated department responsible for coordinating and implementing peer-to-peer capacity development support?

12. In what languages can the body provide comprehensive support (i.e. respond to demand for support in a wide variety of subject areas, with a pool of possible experts in each area) or ad hoc support?

<table>
<thead>
<tr>
<th>Language</th>
<th>Comprehensive</th>
<th>Ad Hoc</th>
</tr>
</thead>
<tbody>
<tr>
<td>Arabic</td>
<td></td>
<td></td>
</tr>
<tr>
<td>English</td>
<td></td>
<td></td>
</tr>
<tr>
<td>French</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Portuguese</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Russian</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Spanish</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Other: (Please state)</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

13. Would the body be willing to act as the lead responsible body for provision of long-term support under the GCP?

14. Would the body be interested in taking on a supporting role for provision of support, in partnership with another SAI / INTOSAI body which acts as the lead responsible body? (E.g. an emerging provider partnering with a mature provider).

15. In order to support a capacity building project in a peer SAI, how long in advance does this need to be planned to incorporate it into the SAI’s annual work plan

16. Please include any additional information relating to the body as a potential provider of support to initiatives under the GCP

B. Generic Contents of a Capability Statement

Where available, SAIs and INTOSAI bodies should submit their existing capability statements (with the table in section A above either included or attached). For bodies which do not yet have a capability statement, such documents usually include the following:

a) **Short description of the organisation** (often entitled ‘About Us’), with a specific focus on its role as a provider of capacity development support

b) **Core areas of capacity development support offered**, including both technical areas as well as generic and soft skills, e.g.
<table>
<thead>
<tr>
<th>Technical Areas</th>
<th>Generic and Soft Skills</th>
</tr>
</thead>
<tbody>
<tr>
<td>Independence and Legal Framework</td>
<td>Facilitation Techniques</td>
</tr>
<tr>
<td>Internal governance and ethics (including strategic planning)</td>
<td>Change Management</td>
</tr>
<tr>
<td>SAI PMF or other Organisational Level Performance Assessments</td>
<td>Organisational Reviews</td>
</tr>
<tr>
<td>ISSAI Implementation*</td>
<td>IT project implementation</td>
</tr>
<tr>
<td>• Financial Audit</td>
<td></td>
</tr>
<tr>
<td>• Performance Audit</td>
<td></td>
</tr>
<tr>
<td>• Compliance Audit</td>
<td></td>
</tr>
<tr>
<td>Jurisdictional Controls</td>
<td></td>
</tr>
<tr>
<td>Other specialised audit areas (e.g. IT audit, environmental audit, public debt audit)</td>
<td></td>
</tr>
<tr>
<td>Financial Management, Assets and Support Services</td>
<td></td>
</tr>
<tr>
<td>Human Resources and Training</td>
<td></td>
</tr>
<tr>
<td>Communication and Stakeholder Management</td>
<td></td>
</tr>
</tbody>
</table>

* Regarding ISSAI implementation, the capability statement should indicate whether the organisation and its staff have experience from conducting ISSAI based audits in each audit discipline, and from supporting others to adopt and implement ISSAI based audits.

This should be illustrated with examples of support previously provided in these areas by the organisation and/or its employees.

c) **Project History**, including references/testimonies\(^{21}\) where available, describing the most relevant recent projects delivered by the organisation. This is usually summarised in 1-2 paragraphs per project.

d) **Core Team**, providing brief descriptions (often called ‘pen portraits’) of the core staff involved in managing, coordinating and delivering capacity development support. This usually explains the staff’s background, education, training, experience, focus areas and significant roles in previous projects. This may be supplemented by a description of the organisation’s ability to call on a wider pool of resources from within, and potentially outside, the organisation as required.

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\(^{21}\) E.g. from the recipient SAI and/or funding donor, expressing their view on the delivery of the project.
Annex 3: Identification of Challenged SAIs for GCP tier 2

The GCP 2\textsuperscript{nd} tier is to target a smaller group of the most challenged SAIs, which are most in need of scaled-up and strengthened support. This paper identifies a list of SAIs that can be considered as more challenged than other SAIs, based on a set of criteria that are considered as relevant to identify these. Based on this list, the GCP tier 2 committee will identify a more limited group of SAIs that will be targeted through the tier 2 approach.

The criteria used in identifying the list of challenged SAIs were identified as part of the background analysis work embarked on by the working group as basis for developing a GCP strategy for the IDC SC meeting in 2016. A variety of factors were investigated to check whether these had a connection with individual SAI performance. In the analysis, the measurement of SAIs’ performance was based on results from the Open Budget Survey (OBS) and PEFA.\textsuperscript{22} The SAIs were divided into three groups based on the performance scores as in the table below.\textsuperscript{23}

<table>
<thead>
<tr>
<th>PEFA</th>
<th>OBS</th>
<th>Overall performance score</th>
</tr>
</thead>
<tbody>
<tr>
<td>Weak performance:</td>
<td>1 and 2</td>
<td>Below 50</td>
</tr>
<tr>
<td>Middle performance:</td>
<td>3 and 4</td>
<td>Between 50 - 70</td>
</tr>
<tr>
<td>High performance:</td>
<td>5,6 and 7</td>
<td>Over 70</td>
</tr>
</tbody>
</table>

\textsuperscript{22} The evaluation of SAI performance has been based on results on PI-26 (2011 framework version) for countries that have conducted a PEFA evaluation (latest evaluation used if repeat assessments). Scores converted as follows: D = 1; D+ = 2; C = 3; C+ = 4; B = 5; B+ = 6; A = 7. For countries that have taken part in the Open Budget Survey 2015, the evaluation of performance is based on results from the survey’s questions on the SAI as an oversight institution.

\textsuperscript{23} For SAIs where results are available from both PEFA and OBS, we have made an overall score based on both sources. In cases where results from PEFA and OBS were not coherent, the score has been based on the PEFA results.

The following factors were found as connected to a SAI’s weaker performance:

**Development level of country** - The DAC list of ODA Recipients has been used as basis for categorizing countries’ development level. The analysis indicated that there was a connection between DAC-classification of country and SAI-performance, countries classified as least developed (LDC) have a higher share of SAIs with weak performance (score 1) compared to SAIs in more developed countries. Similarly, SAIs in countries classified as upper middle income or high income countries are to a higher degree represented by SAIs with high performance (score 3).

**Perception of corruption in country** - Data on perception of corruption has been taken from Transparency International corruption perception index (CPI) 2015, where a country or territory’s score.
indicates the perceived level of public sector corruption on a scale of 0 (highly corrupt) to 100 (very clean). A country's rank on the index indicates its position relative to the other countries in the index.

The overall analysis indicates that there is a connection between the classification on the CPI-index and SAI-performance. A majority of the countries in the quartile with the lowest CPI scorings have SAIs with weak performance, while a majority of the countries in the two highest CPI scoring quartiles have SAIs with strong performance.

**Country fragility** - The World Bank’s harmonized list of fragile situations 2017 has been used to provide data on countries’ fragility. The fragility of a country is evaluated based on CPIA ratings (rating countries against a set of 16 criteria grouped in four clusters: economic management, structural policies, policies for social inclusion and equity, and public sector management and institutions) and whether there is presence of a UN/or regional peace keeping or political/peace keeping mission during the last three years ([http://www.worldbank.org/en/topic/fragilityconflictviolence/brief/harmonized-list-of-fragile-situations](http://www.worldbank.org/en/topic/fragilityconflictviolence/brief/harmonized-list-of-fragile-situations)).

The background analysis conducted by the working group indicates that there is a connection between fragility and SAI-performance; over half of the states considered as fragile have SAIs with performance score 1, while few states considered as fragile have performance score 3. However, based on the analysis we should be careful to conclude that fragile states always have a weak performing SAI.

All the above mentioned criteria are considered as relevant for identifying a list of countries that can be considered as more challenged than other SAIs. The list below contains 27 SAIs that fulfil all the following requirements:

- Country classified as a least developed country, other low income or lower middle income country on the OECD DAC list of ODA recipients (as of January 2015)
- Country designated as fragile according to the World Bank (FY 2017)
- Country CPI scoring in the two lowest quartiles (TI 2015), or with no score available (no CPI data available)
- SAI performance score of lower than 3, or with no score available (no performance data available) (PEFA and OBI scores data as of May 2016)

The list also provides information about the support the SAIs receive today, the SAIs are divided into three categories:

1 – The SAI are receiving ongoing (and planned) country level support from one or more donors and peer SAIs, in addition to regional support

2 – The SAI is either receiving only country level support, or receive regional support but no country level support

3 - Although there may have been former support, there is now little (or no) evidence of bilateral support, and regional support is occasional

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25 SAIs from the PASAI have been grouped together
26 The mapping has been done based on information available in the SAI Development Database, GCP Monitoring Reports and discussions with IDI Regional Managers
<table>
<thead>
<tr>
<th>Beneficiary SAI</th>
<th>DAC List of ODA Recipients Classification</th>
<th>Countries Designated as Fragile</th>
<th>TI2015 - categorization, CPI</th>
<th>Overall performance score of SAIs (OBI and PEFA)</th>
<th>Existing support categorization</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Afghanistan</td>
<td>Least Developed Countries</td>
<td>Fragile</td>
<td>0-24</td>
<td>2</td>
<td>1</td>
</tr>
<tr>
<td>2. Burundi</td>
<td>Least Developed Countries</td>
<td>Fragile</td>
<td>0-24</td>
<td>1</td>
<td>2</td>
</tr>
<tr>
<td>4. Chad</td>
<td>Least Developed Countries</td>
<td>Fragile</td>
<td>0-24</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>5. Comoros</td>
<td>Least Developed Countries</td>
<td>Fragile</td>
<td>25-49</td>
<td>2</td>
<td>3</td>
</tr>
<tr>
<td>7. Cote d’Ivoire</td>
<td>Lower Middle Income</td>
<td>Fragile</td>
<td>25-49</td>
<td>1</td>
<td>3</td>
</tr>
<tr>
<td>8. Djibouti</td>
<td>Least Developed Countries</td>
<td>Fragile</td>
<td>25-49</td>
<td>NA</td>
<td>2</td>
</tr>
<tr>
<td>9. Eritrea</td>
<td>Least Developed Countries</td>
<td>Fragile</td>
<td>0-24</td>
<td>NA</td>
<td>3</td>
</tr>
<tr>
<td>10. Gambia</td>
<td>Least Developed Countries</td>
<td>Fragile</td>
<td>25-49</td>
<td>1</td>
<td>3</td>
</tr>
<tr>
<td>11. Guinea-Bissau</td>
<td>Least Developed Countries</td>
<td>Fragile</td>
<td>0-24</td>
<td>1</td>
<td>3</td>
</tr>
<tr>
<td>12. Haiti</td>
<td>Least Developed Countries</td>
<td>Fragile</td>
<td>0-24</td>
<td>1</td>
<td>3</td>
</tr>
<tr>
<td>13. Liberia</td>
<td>Least Developed Countries</td>
<td>Fragile</td>
<td>25-49</td>
<td>1</td>
<td>2</td>
</tr>
<tr>
<td>14. Madagascar</td>
<td>Least Developed Countries</td>
<td>Fragile</td>
<td>25-49</td>
<td>1</td>
<td>3</td>
</tr>
<tr>
<td>15. Mali</td>
<td>Least Developed Countries</td>
<td>Fragile</td>
<td>25-49</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>16. Myanmar</td>
<td>Least Developed Countries</td>
<td>Fragile</td>
<td>0-24</td>
<td>2</td>
<td>2</td>
</tr>
<tr>
<td>17. Papua New Guinea</td>
<td>Lower Middle Income</td>
<td>Fragile</td>
<td>25-49</td>
<td>1</td>
<td>2</td>
</tr>
<tr>
<td>18. Selection of small island states in the PASAI SAIs (Kiribati, Micronesia, Solomon Islands)</td>
<td>Least Developed Countries or Lower Middle Income Countries</td>
<td>Fragile</td>
<td>Blanc</td>
<td>1 or NA</td>
<td>2 or 3</td>
</tr>
<tr>
<td>19. Sierra Leone</td>
<td>Least Developed Countries</td>
<td>Fragile</td>
<td>25-49</td>
<td>2</td>
<td>2</td>
</tr>
<tr>
<td>20. Somalia</td>
<td>Least Developed Countries</td>
<td>Fragile</td>
<td>0-24</td>
<td>NA</td>
<td>2</td>
</tr>
<tr>
<td>21. South Sudan</td>
<td>Least Developed Countries</td>
<td>Fragile</td>
<td>0-24</td>
<td>1</td>
<td>3</td>
</tr>
<tr>
<td>22. Sudan</td>
<td>Least Developed Countries</td>
<td>Fragile</td>
<td>0-24</td>
<td>2</td>
<td>3</td>
</tr>
<tr>
<td>23. Syria</td>
<td>Lower Middle Income</td>
<td>Fragile</td>
<td>0-24</td>
<td>NA</td>
<td>3</td>
</tr>
<tr>
<td>24. Togo</td>
<td>Least Developed Countries</td>
<td>Fragile</td>
<td>25-49</td>
<td>NA</td>
<td>3</td>
</tr>
<tr>
<td>25. West Bank and Gaza</td>
<td>Lower Middle Income</td>
<td>Fragile</td>
<td>Blanc</td>
<td>2</td>
<td>2</td>
</tr>
<tr>
<td>26. Yemen</td>
<td>Least Developed Countries</td>
<td>Fragile</td>
<td>0-24</td>
<td>2</td>
<td>3</td>
</tr>
<tr>
<td>27. Zimbabwe</td>
<td>Other Low Income</td>
<td>Fragile</td>
<td>0-24</td>
<td>2</td>
<td>3</td>
</tr>
</tbody>
</table>

Table 2 Identifies challenged SAIs according to a defined set of criteria

**Country commitment to democracy, good governance and strengthening accountability and transparency** - The working group has decided not to produce a consolidated donor list of which countries that cannot be supported due to political, democratic or other issues, as the content of such a list will vary between donors, is highly political and will change over time. Rather, this will to be left to individual donors to act on.
Differing perceptions of which organisation is the legitimate SAI - In a small number of countries, different stakeholders have different perceptions of which organisation is the legitimate SAI. While the INTOSAI membership list is clear, based on the country’s official nomination of its INTOSAI member, in some countries there are additional organisations who lay claim to being the ‘legitimate SAI’, for example because they are more independent from the executive and legislative than the official member. Some INTOSAI-Donor Steering Committee members support the claims of these alternative audit institutions, and will only provide capacity development support to them. Within these countries, the situation tends to be dynamic, with the potential for the country to change its official INTOSAI member, and fluctuating relationships between the different bodies, including potential mergers. The GCP will have an inclusive approach, as this presents fewer risks than the approach of including only the official INTOSAI member SAI. National level external audit bodies\(^{27}\) would therefore be permitted and encouraged to apply, and it would be up to the potential provider of support to make decisions on which body to support.

\(^{27}\) As with previous GCPs, applications from sub-national external audit bodies would not be accepted.
Annex 4: Results Framework and Performance Measurement System

Results Framework

The GCP results framework seeks to show planned inputs, approaches, outputs, outcomes and assumptions at all levels of the results chain, to provide a basis on which the GCP performance measurement system can be based. The results framework also provides a basis for future evaluations, by setting out the results and assumptions considered necessary and sufficient at each level of the results chain in order to achieve the results at the next level of the results chain.

For the GCP, the results chain is: inputs-approaches-outputs-GCP Outcomes-SAI Outcomes, and the impact of SAIs in making a difference to the lives of citizens. The components of the results framework are defined as follows:

- **Inputs**: all inputs, including engagement of INTOSAI and donors in the INTOSAI-Donor Cooperation Steering Committee and GCP 2nd tier committee, Secretariat staff and core funds, financing for specific activities, in-kind contributions of SAIs, involvement of INTOSAI regional bodies and committees.
- **The two tier approaches**: the main themes of the GCP strategy, in which inputs are used to deliver the activities connected to the two approaches.
- **Outputs**: tangible results of implementation of the two tiers
- **GCP Outcomes**: this focuses on whether the two tiers planned are successful in promoting behavior change among the INTOSAI and Donor communities towards more effective country level SAI capacity development and increased capacity development support to the most challenged SAIs. This is the highest level of results attributable to the GCP strategy, and contributes to achievement of SAI outcomes (below).
- **SAI Outcomes**: Measures the desired performance improvements in SAIs that the GCP strategy is intended to contribute to. This relates to independence and legal framework (including mandate); the quality of its core audit work; the quantity, submission and publication of financial, compliance and performance audits; and the effectiveness of its internal organizational systems. This is the level at which the performance of SAIs should be measured, noting that it may take 3-5 years to see performance change at this level.
- **Impact**: the contribution of SAIs in making a difference to the lives of citizens, through strengthening the accountability, transparency and integrity of government, demonstrating ongoing relevance to citizens, Parliament and other stakeholders, and leading by example in the public sector.

It is important to explicitly recognize the difference between GCP outcomes on the one hand and SAI outcomes on the other hand. GCP outcomes are closely attributable to the two approaches and are useful for evaluating program economy, efficiency and effectiveness. SAI outcomes are useful for monitoring and evaluating performance improvement at the level of the SAI.
Global Call for Proposals Results Framework

Purpose: Sustainable Improvement in SAI performance globally

**Inputs**
- INTOSAI & Donor Part. in IDC Steering Committee and 2nd tier committee.
- INTOSAI-Donor Secretariat staff, budget, in-kind support
- Funding/Support specific activities Donorsupport Peer Support

**Two Approaches**
- Tier 1: Rolling Process Tier 2: Targeting the most challenged SAs

**Outputs**
- Raised donor awareness on the importance of SAs to promote good governance and accountability
- Global & Regional commitment to GCP
- Improved awareness of MoU principles
- Adequate capacity development support matched to needs

**GCP Outcomes**
- More Effective Country-Level SAI Capacity Development, due to principles of projects being SAI led, based on needs, linked to strategic planning and coordinated with other support projects.
- Scaled-up capacity development support to SAs, especially the most challenged SAs

**SAI Outcomes**
- [GCP Contribution to Improved SAI Performance]
  - SAI Independence and Legal Framework
  - SAI Organisational Strategy, Planning and Control
  - Audit Quality and Reporting, In Financial Audit, Performance Audit, Compliance Audit (Judgements)
  - SAI Management, Assets & Support Services
  - SAI Human Resources & Training
  - SAI Communication and Stakeholder Management

**Impact**
- Value and Benefits of SAs: Making a Difference to the Lives of Citizens
- Strengthening the Accountability, Transparency and Integrity of Government
- Demonstrating Ongoing Relevance to Citizens, Parliament and Other Stakeholders
- Leading by Example in the Public Sector

**Assumptions and Risks**
- INTOSAI & Donors engaged in GCP
- Funds needed for necessary GCP activities match donor interest and funding
- SAI needs match donor interests & funding
- Donors & SAs use Database in connection to GCP
- Regional cooperation is adjusted to regional needs and capacities
- Regional support to GCP strategy
- SAI & Donor behaviour follows MoU principles
- SAs see AFA support and use regional networks
- Identified SAI capacity development needs matches deficiencies in SAI performance
- Mutual understanding and respect between parties in developing projects
- SAs coordinate country initiatives with global & regional programs
- SAs take ownership of their own capacity development
- SAI leaders drive change
- SAs have sufficient funding & independence to make the changes necessary to sustain performance
- Country political economy favours stronger SAI
- Improved SAI performance can deliver impact country
- Country environment promotes accountability, transparency & integrity
- Executive implements audit recommendations
- Legislature reviews audit report, enforces follow-up

Working together to strengthen SAs in developing countries
**Performance Measurement System**

The performance measurement system seeks to facilitate monitoring, reporting and evaluation of the GCP roll-out, including its contribution to sustainable performance improvements in SAIs.

The components of the performance measurement system are outcome indicators, baselines, milestones and targets at relevant levels of the results chain. It also identifies data sources. Implementation of activities will be measured on whether it follows the planned timetable for rolling out the two-tier approaches.

The table below includes the performance indicators used to measure the GCP outcomes, two outcomes will be measured annually and one after the end of the strategic period. The performance indicators used to measure SAI Outcomes are not included. The measurement of these will be done by measuring changes in SAI performance globally, based on results from SAI PMF assessments. The SAI Outcome indicators will be measured at the end of the strategic period (after three years).

<table>
<thead>
<tr>
<th>PURPOSE: Sustainable improvement in SAI performance globally</th>
<th>Baseline 2014</th>
<th>Milestone 1 2017</th>
<th>Milestone 2 2018</th>
<th>Target 2019</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>GCP Indicator 1: Effective capacity development</strong></td>
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</tr>
<tr>
<td>Percentage of capacity development initiatives originating from the GCP and SAI CDF28, which are aligned with the strategies of participating SAIs, designed based on a robust needs assessment, and (where relevant) evaluated as fully or substantially achieving their purpose29 (MoU Principle)</td>
<td>100 % (Not disaggregated by type of initiative)</td>
<td>a) 80 %</td>
<td>b) 80 %</td>
<td></td>
</tr>
<tr>
<td>a) Global and regional initiatives</td>
<td></td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>b) Bilateral initiatives</td>
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<td></td>
<td></td>
</tr>
<tr>
<td><strong>Achieved:</strong></td>
<td></td>
<td></td>
<td></td>
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<tr>
<td><strong>Source:</strong> Secretariat monitoring survey and review of evaluations of initiatives originating from the GCP and SAI CDF</td>
<td></td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th><strong>GCP Indicator 2: Percentage approved for funding/support</strong></th>
<th>Baseline 2015</th>
<th>Milestone 1 2017</th>
<th>Milestone 2 2018</th>
<th>Target 2019</th>
</tr>
</thead>
<tbody>
<tr>
<td>Percentage of concept notes for proposals under the 1st tier approach that are approved for funding/support.</td>
<td>55%</td>
<td>55%</td>
<td>60%</td>
<td>65%</td>
</tr>
<tr>
<td><strong>Achieved:</strong></td>
<td></td>
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</tbody>
</table>

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28 Indicator is taken from the INTOSAI-Donor Cooperation Results System 2016-19, and includes therefore both GCP and SAI CDF

29 Baseline from a small sample, expect figures in future years on a larger sample to be smaller
<table>
<thead>
<tr>
<th>GCP Indicator 3: Needs of targeted SAIs addressed</th>
<th>Baseline 2016</th>
<th>Milestone 1 2017</th>
<th>Milestone 2 2018</th>
<th>Target 2019</th>
</tr>
</thead>
<tbody>
<tr>
<td>Number of SAIs in the target group under the 2\textsuperscript{nd} tier approach for which projects have been developed and are under implementation</td>
<td>NA</td>
<td>3</td>
<td>7</td>
<td>10</td>
</tr>
</tbody>
</table>

**Achieved:**

**Source:** Data from monitoring survey
The INTOSAI-Donor Cooperation was established in October 2009, when INTOSAI and several donors signed a milestone Memorandum of Understanding, to augment and strengthen support to the SAI community. The MoU recognizes the potential value of Supreme Audit Institutions (SAIs) in strengthening governance, accountability and poverty reduction.

The MoU brings together all the 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 and a variety of mechanisms for facilitating donor funding and support in line with donor mandates, priorities and requirements. Donor support will be provided through a hierarchy of activities, principally at the country, and then at the INTOSAI regional and INTOSAI global levels.

The Steering Committee appointed the IDI as Secretariat for the Cooperation, recognizing the importance of INTOSAI ownership as well as IDI’s broad experience from SAI capacity building and wide network within INTOSAI.

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INTOSAI-Donor Cooperation

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