

Evaluation of the INTOSAI-Donor Cooperation

Final Report

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Foreword

This Evaluation of the INTOSAI-Donor Cooperation was commissioned by the INTOSAI-Development Initiative (IDI) in September 2014 to Ecorys Netherlands. The team for the evaluation consists of Anneke Slob (team leader), Dafina Dimitrova (senior evaluator), Ferry Philipsen (internal quality assurance) and Ted Kliet (independent quality assurance). The authors would like to thank the INTOSAI-Donor Secretariat, and especially Mr. Martin Aldcroft and Ms. Camilla Fredriksen, for their extensive inputs and support throughout the evaluation. Numerous INTOSAI and donor community representatives also contributed. The authors would like to thank in particular the SAIs of Burkina Faso, Dominican Republic, Nepal and Zambia, who agreed to participate as in-depth case studies in the evaluation and were very cooperative during the field visits. In addition, we thank the SAIs of Bangladesh, El Salvador, Paraguay and Uganda for their participation in desk studies.

The final content of this report remains the responsibility of the authors and does not necessarily reflect the views of the INTOSAI-Donor Cooperation or its Secretariat.

Executive summary

Background of the evaluation

Five years after the start of the INTOSAI-Donor Cooperation (hereafter referred to as the Cooperation) an independent evaluation of this initiative was launched. The Cooperation is a joint initiative of the International Organization of Supreme Audit Institutions (INTOSAI) and the Donor community. The Terms of Reference (ToR) for this evaluation indicate that the evaluation is meant to serve as an evidence base to inform and improve the future design of the Cooperation and the decision-making process related to it.

It is important to acknowledge that successful capacity development and development of capabilities (as part of capacity development) at the institutional level are widely recognized to be long-term processes. As the period since the start of the Cooperation is rather short, i.e. less than five years, the focus of this evaluation is on learning.

The six key evaluation questions focus on relevance, the governance arrangements, change of behavior of donors and INTOSAI, effectiveness and efficiency. Each evaluation question was broken down in sub-evaluation questions, for which detailed indicators were defined. Data collection was based on document review, interviews with key stakeholders, an on-line survey, four country case studies –including field visits- and four desk-based country studies.

ECORYS, a consulting company based in Rotterdam, The Netherlands, is responsible for the implementation of the evaluation. Quality assurance of the deliverables was an integral part of the evaluation approach. The approved final evaluation report is to be presented as an input for discussion and decision-making at the meeting of the Steering Committee of the INTOSAI-Donor Cooperation to be held in October 2015 in Brasilia.

The INTOSAI-Donor Cooperation

The basis for the INTOSAI-Donor Cooperation (or Cooperation) is laid down in a Memorandum of Understanding (MoU) between INTOSAI and the Donor community concluded in October 2009. A total of 22 donors have currently signed the MoU. The overall aim is *“to optimize the joint efforts of these partners in enhancing the capacity of SAIs in developing countries”*.

The main decision-making body is the Steering Committee in which all donor signatories and also INTOSAI bodies and committees, including the Secretary General and regional bodies are represented. The Steering Committee Leadership, with two INTOSAI representatives including the Chair and two donor representatives, including the Vice-Chair, oversees the implementation and the work of the Secretariat that is responsible for the daily operations. The Secretariat is hosted by the IDI, the capacity development arm of INTOSAI.

The program documents for the periods 2010-2012 and 2013-2015 operationalize the MoU. They outline a strategy for phases 1 and 2 of the Cooperation, elaborate the key themes and work program for the respective periods. Donors providing core funding to the Secretariat based on these program documents are: Norway, Ireland, Austria, Switzerland and the UK. The World Bank provides funding to specific activities, in particular the SAI-PMF. The total budget for the implementation of the Cooperation, mainly funding of the Secretariat, for the period 2010-2015, is NOK 39million (USD 5.3 million). The SAIs of Norway and Brazil have provided staff as in-kind support.

Relevance

Is the design and set-up of the INTOSAI-Donor Cooperation still relevant in view of the evolving context? The answer is positive. There is still an important need to better coordinate capacity development support to SAIs in partner developing countries, despite progress made. SAIs play an important role as independent professional bodies that support accountability to the public. Their capacity and capability vary considerably and need further enhancement.

The MoU focuses on the importance of behavior change among both donors and INTOSAI. This requires efforts at the global level, at the regional level where seven INTOSAI regional bodies are active, and also at the country level where donors support individual SAIs. In practice, the global level has received most attention in the Cooperation, with relatively limited attention for the regional and country level. An explanatory factor is that in the two program documents mainly global Cooperation activities have been defined, which are within the scope of control of the Secretariat. The large majority of key stakeholders are of the opinion that the program documents are more important in guiding the Cooperation than the MoU and therefore they merit specific attention. In the program documents relatively limited attention is paid to behavior change and best practices at various levels of the Cooperation. This has led to some misalignment between the program documents and the MoU. This is reflected in some less relevant Cooperation activities. A distinction should be made between less relevant activities on the one hand such as various studies and activities that face implementation challenges on the other. The SAI capacity development database and the Global Call for Proposals are activities that face serious implementation challenges, which affect their relevance and effectiveness.

Governance arrangements

The Steering Committee is formally the main decision-making body of the Cooperation, in which all donor signatories of the MoU and INTOSAI are represented in a balanced way. Key stakeholders agree that formally this is the most important body. They do accept that for practical reasons *de facto* decision-making is not always carried out by the Steering Committee, but by the Leadership after preparation by the Secretariat and the INTOSAI Development Initiative (IDI).

The Steering Committee Leadership with two chairs from respectively INTOSAI and the Donor community and also two vice-chairs provides guidance to the Secretariat. The Secretariat that is hosted by the IDI plays a key role in the implementation of the various Cooperation activities and in the preparation of decision-making. The majority of stakeholders are very satisfied with this set-up and appreciates the work and the commitment of both the Secretariat and the Steering Committee Leadership, while also recognizing its limitations.

About half of the stakeholders interviewed by the Evaluation Team perceive that SAIs of partner developing countries are insufficiently represented in the Steering Committee, although formally these SAIs are represented by their respective regional INTOSAI bodies. The regions have played variable roles in the implementation of the Cooperation, according to their interests and capabilities. In some regions, the regional body is a missing link, which creates a specific implementation challenge, rather than a problem of governance structure.

The evaluation concludes that the governance arrangements of the INTOSAI-Donor Cooperation continue to be appropriate and adequate in view of the evolving context. The Cooperation is based on the utilization of existing structures, rather than establishing new ones. In practice, the collaboration between INTOSAI bodies and the donor community could be further enhanced. In particular, reflection is needed on three issues:

1. Adequate representation of the interests of SAIs in partner developing countries through regional bodies and/or direct representation;

2. Adequate linkages to INTOSAI committees, in particular the Capacity Building Committee that is working in the same area as the INTOSAI-Donor Cooperation with still relatively weak direct linkages;
3. Clarity on the position of the Secretariat within IDI,. The hosting by the IDI has advantages such as having direct access to the INTOSAI network and possible economies of scale., There are also disadvantages such as the limited visibility of the Cooperation and potential conflicts of interest given the IDI's involvement in providing capacity development support to SAIs. This conflict of interest was recognized by the Cooperation from the start onwards and measures were taken to adequately manage this risk. However, continued vigilance is required, given the intention of the IDI to provide bilateral technical assistance to SAIs for which additional donor funding will be sought.

Behavior change

Issues of behavior change regarding donors and INTOSAI through the cooperation between the two communities form the core of the MoU. On both sides there is evidence of positive changes in behavior, but also opportunities for improvement. In general, donors increasingly provide demand-driven support, which is based on the strategic plans of SAIs. Individual donors are interested to coordinate their capacity development activities with other donors, development agencies and recipient SAIs. Donors also increasingly include peer-to-peer support in the projects and programs they fund. However, donors face limitations when it comes to coordination of the policy dialogue regarding issues of SAI independence. Donors also pursue sometimes their own interests in their support to SAIs – sector audits, environmental audits, audits of donor-funded projects- which may not always be the most important priorities, or in line with the existing capacities of developing SAIs. Finally, quite some donors face internal communication challenges and donor representatives at the country level are often not aware of the existence of the Cooperation.

SAIs, on the other hand have, in general, improved their strategic plans and clearly articulate their capacity development needs. SAIs increasingly take the lead in coordination of donor support, especially the more developed SAIs. Nevertheless, SAIs do not always strive for full complementarity of projects and programs, as this may reduce the overall level of funding. In addition, regional and peer-to-peer support is not always taken into account in coordination efforts of support provided to SAIs.

Effectiveness

There is relatively limited evidence to assess the effectiveness of the Cooperation, in relation to the four outputs and two outcomes of the Cooperation. There is increasingly reliable information available on SAI performance through the piloting of the SAI-PMF. On the negative side, in many countries there is surprisingly limited awareness of the Cooperation, despite some clear positive examples in Latin America where the regional INTOSAI body OLACEFS plays a key role in promoting the principles of the Cooperation, assisted by active donors. There is still limited evidence on two other outputs, the adequacy of capacity development support and improved capacity development approaches and tools. Nevertheless, there are positive signs such as more demand-driven donor support and inclusion of peer-to-peer support, as reflected in the section on behavior change. These changes can only be indirectly linked to the Cooperation activities. It is probably too early for firm conclusions regarding the overall effectiveness of the Cooperation in terms of improved donor coordination support to SAIs and more effective capacity development initiatives, although there is some scattered evidence on improved donor coordination.

Efficiency

The assessment of the efficiency of the Cooperation is also complicated given the limited evidence regarding outputs and outcomes and insufficiently detailed financial information to ascertain cost-effectiveness. As the program documents are not well aligned with the MoU, this negatively affects

efficiency since some labor-intensive Cooperation activities have not been very relevant and/or effective, for example the Global Call for Proposals. The Secretariat is appreciated for its commitment and hard work, but faced staff shortages and temporary funding gaps when donor money came in late. The hosting of the Secretariat within the IDI reduced such problems as the IDI guaranteed the functioning of the Secretariat. This set-up also led to some positive economies of scale.

Role of the INTOSAI-Donor Cooperation to bring about changes

There is evidence of positive changes in behavior of donors and INTOSAI, and also indications of improved coordination of support to SAIs, which reflect the main objectives and underlying principles of the MoU. This points at clear success five years after the start of this initiative. However, there are few direct linkages between the Cooperation and its activities on the one hand and the reported successes on the ground on the other. The contribution of the Cooperation to the changes is mainly indirect. There is substantial room for improvement if the Cooperation activities will focus more on the key objectives and principles of the Cooperation as intended in the MoU.

RECOMMENDATIONS

Given the continued relevance of the MoU and evidence on positive changes that have the potential to contribute to improved performance of SAIs, the evaluation recommends that the Cooperation will be continued.

Nevertheless, given the need to adjust the set-up of the Cooperation to the evolving context, a reorientation on some specific issues is required:

- A **better alignment between the MoU and the program document** is needed, where the MoU should be the main guiding document and the number of separate Cooperation activities should be limited to the extent possible. The focus should shift to gathering good practices and sharing these in order to improve the performance of the Cooperation in the various regions and countries with the aim to contribute significantly to enhanced performance of SAIs;
- A **prioritization of Cooperation activities** is required. This means that some of the actual activities should be redefined or discontinued, and other activities should be given priority. Successful activities such as piloting of the SAI-PMF will become an INTOSAI responsibility, while a solution needs to be found for the quality assurance task. For other key activities facing implementation challenges, such as the Global Call for Proposals and the SAI capacity development database it should be ascertained whether key stakeholders still consider these as relevant activities for the Cooperation. If this is the case, the implementation should be drastically changed to achieve the desired results. For the Global Call the attention should shift to adequate matching of proposals, in particular at the country level. For the database, it could be considered, in line with the MoU principles, to make the SAIs the owner of the database;
- In line with the better-focused programming, a **reflection on the current governance arrangements and the responsibilities of key bodies** is required. First, the Cooperation should focus on the realization of its main objectives, for which the actors at the various levels – global, regional and country – should be better connected as linkages between the various levels are missing. This also includes reflection on the adequate representation of the SAIs of partner developing countries in the Steering Committee. Learning among regions is another important aspect as some less active regions could learn from the more active ones. Second, the Cooperation should focus on further strengthening of the joint efforts with INTOSAI bodies and committees such as the CBC, in order to achieve common goals. This includes better coordination of the various peer-to-peer activities. Third, the Secretariat should focus more on its role as facilitator rather than as implementer of activities. This would allow to focus the

Cooperation more on behavior change, improving complementarity of capacity development support and gathering and exchange best practices of capacity development support. The IDI, which is already responsible for the development of global SAI products, could become responsible for the implementation of activities, which are currently the remit of the Secretariat, as, has already happened with some activities such as the global survey;

- Address the need to **increase further the visibility of the Cooperation**. While recognizing the importance of joint efforts to achieve the desired results, the Cooperation needs to be sufficiently visible and recognized by key stakeholders at the global regional and country level to justify its continued existence. Therefore, reflection is needed on the issue of visibility of the Cooperation in line with the previous recommendations. This does not require renewed emphasis on awareness raising, but focusing on facilitating of exchange and more activities at country and regional level. When the Cooperation cooperates with INTOSAI bodies – the IDI, regional bodies or committees - the role and contribution of the Cooperation could be highlighted, which is in the interest of both INTOSAI and the donors. In particular, regional bodies, which act as a linking pin between the global and country level, could be more proactive in making the role of the Cooperation visible. This would require joint efforts from both the Secretariat and regional bodies. It should be realized that clear lessons can be learned from already very proactive regional bodies that have set an excellent example.

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List of abbreviations

ADA	Austrian Development Agency
ADB	Asian Development Bank
AFROSAI	African Organization of Supreme Audit Institutions
ARABOSAI	Arab Organization of Supreme Audit Institutions
ASOSAI	Asian Organization of Supreme Audit Institutions
CBC	Capacity Building Committee INTOSAI
CD	Capacity Development
CREFIAF	Conseil Régional de Formation des Institutions Supérieures de Contrôle des Finances Publiques d'Afrique Francophone Subsaharienne
DfID	UK Department for International Development
DFAT	Australian Department of Foreign Affairs and Trade (previously AusAid)
EU	European Union
EUROSAI	European Organization of Supreme Audit Institutions
FAC	Finance and Administration Committee INTOSAI
GCfP	Global Call for Proposals
IADB	Inter-American Development Bank
IDI	INTOSAI Development Initiative
IDS	INTOSAI-Donor Cooperation Secretariat
IFMIS	Integrated Financial Management Information System
INTOSAI	International Organization of Supreme Audit Institutions
ISSAI	International Standards of Supreme Audit Institutions
MDG	Millennium Development Goals
MDTF	Multi Donor Trust Fund
MoU	Memorandum of Understanding
OAG	Office of the Auditor General
OCAG	Office of the Comptroller and Auditor General
OECD-	Organization for Economic Cooperation and Development, Development Assistance
DAC	Committee
OLACEFS	Organización Latinoamericana y del Caribe de las Entidades de Fiscalización Superior
PASAI	Pacific Organization of Supreme Audit Institutions
PEFA	Public Expenditure and Financial Accountability
PFM	Public Financial Management
PSC	Professional Standards Committee INTOSAI
RF	Results Framework
SAI	Supreme Audit Institution
SAI-PMF	Supreme Audit Institution – Performance Measurement Framework
SC	Steering Committee
SECO	State Secretariat for Economic Affairs Switzerland
SOE	State Owned Enterprise
ToC	Theory of Change
ToR	Terms of Reference
UAE	United Arab Emirates
UN	United Nations
WB	World Bank
WGVBS	Working Group on the Values and Benefits of SAIs

1 Introduction

1.1 Evaluation background

The basis for the International Organization of Supreme Audit Institutions (hereafter referred to as INTOSAI) - Donor Cooperation (hereafter referred to as the Cooperation) is laid down in a Memorandum of Understanding (MoU) between INTOSAI and the donor community in October 2009. A total of 22 donors have now signed the MoU. The overall aim is *“to optimize the joint efforts of these partners in enhancing the capacity of SAIs in developing countries”*. The MoU brings together all Supreme Audit Institutions (hereafter referred to as SAIs) and the donor community in a common approach that provides 1) a strategic focus and guidance for donors and the SAI Community in strengthening SAI capacity in developing countries; and 2) a variety of mechanisms for facilitating donor funding and support in line with donor mandates, priorities and requirements.

An INTOSAI-Donor Steering Committee (SC), consisting of INTOSAI representatives and all donors who signed the MoU, provides strategic guidance and counselling of the implementation of the Cooperation, coordinates activities and monitors progress. The Leadership of the SC comprises two representatives appointed by INTOSAI, and two appointed by the donor signatories to the MoU. The INTOSAI Donor Secretariat (hereafter referred to as the Secretariat) founded in 2010 supports the SC in overseeing the implementation of the MoU. The Secretariat is hosted by the INTOSAI Development Initiative (hereafter referred to as the IDI), which is the capacity development arm of INTOSAI.

As host of the Secretariat, the IDI has commissioned the evaluation of the INTOSAI-Donor Cooperation to be carried out by an independent Evaluation Team.¹ The Secretariat manages the evaluation, which also serves as a liaison between the Leadership and the different parties engaged in the INTOSAI-Donor Cooperation and the Evaluation Team. The final version of the Terms of Reference (ToR) for the evaluation dates from 21 July 2014 (see Annex 1). ECORYS, a consultancy firm based in the Netherlands was awarded the contract in August 2014. An amendment to the ToR dates from 17 November 2014 (see Annex 1). The Leadership is responsible “for approving the design of the evaluation, commenting on the draft report and approving the final report”.

1.2 Evaluation purpose

As stated in the ToR, the purpose of the evaluation is twofold:

1. Evaluate the performance of the INTOSAI-Donor Cooperation;
2. Develop lessons learned from the INTOSAI-Donor Cooperation and its component initiatives, to inform future decisions.

With regard to the first objective, it should be noted that the period since the start of the Cooperation is rather short, i.e. less than five years as the results of capacity development activities commonly take a considerable time to realize. Therefore, we would like to underline the importance of the evaluation with regard to the second objective, namely to serve as an evidence base to inform and improve the future design of the Cooperation and the decision-making process related to it. Furthermore, as indicated in the ToR, the two objectives can be linked by focusing on the

¹ The plan to do the evaluation was included in the 2013-15 program document, approved by the full SC in 2012.

results-orientation so far and the preliminary results achieved while paying due attention to the explanatory factors.

1.3 Evaluation questions and evaluation approach

Evaluation questions

The ToR indicated that the OECD-DAC evaluation criteria (relevance, efficiency, effectiveness, impact and sustainability), and two additional criteria namely governance arrangements and behavioral change should be the basis for the evaluation questions and the related evaluation matrix. During the inception phase it was decided that – given the relatively short duration of the INTOSAI-Donor Cooperation - no changes in the performance of SAIs in developing countries can be reasonably expected that can be contributed to the Cooperation. Therefore, the Leadership decided to amend the ToR resulting in a different scope of the evaluation whereby the so-called “Pillar 3 (Evaluating changes in performance of SAIs, and Cooperation contribution to this)” were no longer to be covered. This amendment (see Annex 1) represents a significant change as two of the five OECD-DAC evaluation criteria, namely impact and sustainability, are no longer relevant for this evaluation. Its focus is restricted to Cooperation Design and Performance and changes in INTOSAI and donor behavior.

Six overarching evaluation questions were elaborated in relation to the evaluation criteria (see Table 1.1):

Table 1.1 Main evaluation questions

	Evaluation criterion	Evaluation questions
1	Relevance	Is the design and set-up of the INTOSAI-Donor Cooperation still relevant in view of the evolving context?
2	Governance arrangements	Are the governance arrangements of the INTOSAI-Donor cooperation still appropriate and adequate in view of the evolving context?
3	Behavioral change (donors)	Is there evidence that, as a result of the Cooperation, there were changes in donor behavior, as intended in the MoU?
4	Behavioral change (INTOSAI)	Is there evidence that, as a result of the Cooperation, there were changes in the behavior of SAIs, INTOSAI and its bodies, as intended in the MoU?
5	Effectiveness	Did the INTOSAI-Donor Cooperation deliver the intended outputs and outcomes, as reflected in the Theory of Change?
6	Efficiency	Did the Cooperation deliver the intended outputs in a timely and cost-effective way and were risks recognized and mitigated?

These overarching questions are elaborated into sub-questions. Indicators and levels of analysis in relation to data collection methods are presented in a detailed evaluation matrix (see Annex 2).

Levels of analysis

In order to answer the evaluation questions an analysis at three levels is required:

1. The global level, i.e. the level of the SC and its Leadership, including the INTOSAI- Donor Cooperation Secretariat, the IDI, and donor headquarters;
2. The regional level, i.e. the seven regions where INTOSAI is active and in which its regional bodies play an important role in capacity development of individual SAIs;
3. The country level, i.e. where actual donor cooperation in capacity development of the SAI should become visible and should evidence the adherence and implementation of the various principles laid down in the MoU.

For the country level analysis, it was decided to conduct field visits in four countries; four other countries were to be covered by desk studies only.² The main criteria for selection were: volume and type of donor support, participation in Donor Cooperation activities such as the Global Call for Proposals (GCfP) and the Supreme Audit Institutions – Performance Measurement Framework (SAI-PMF), diversity of regions, diversity in SAI type (parliamentary, judicial). Field investigations were conducted in Burkina Faso, Dominican Republic, Nepal and Zambia. Bangladesh, El Salvador, Paraguay and Uganda were covered by desk studies (see Annex 2 for more details on the country selection).

Evaluation methods

The following evaluation methods have been applied:

1. Desk review

A large number of documents at the three different levels have been collected and analyzed (see Annex 3, List of documents).

2. Theory of Change

During the inception phase, on the basis of document review, some interviews and a workshop with the IDI and Secretariat staff, a Theory of Change was developed as basis for the evaluation, in particular the assessment of effectiveness (see 1.4).

3. Interviews with stakeholders at the global level

A total number of 28 interviews were carried out with representatives of the SC Leadership, INTOSAI regional bodies and committees including SAIs actively providing peer-to-peer support (11 interviews) and representatives of 10 donors³ including SC Leadership and MoU signatories and non-signatories, and finally the IDI and Secretariat representatives (6 persons) (see Annex 4, List of persons interviewed at global and regional level).⁴

4. On-line survey

An on-line survey covering 11 questions was carried out among main stakeholders, essentially the same group that was approached for in-depth interviews. A total of 19 persons responded, of which 16 completed the entire questionnaire. The survey served mainly to validate the findings of the in-depth interviews.

5. Country case studies

Four country case studies have been carried out based on document review, on average 13 in-depth, semi-structured interviews with the SAIs and donor representatives per country and a final debriefing at the country level. Draft country case study reports have been shared with the participants in the country studies and their comments have been taken into account in the final version. The main findings of the final country case study reports are presented in the Annex 6.

² The TOR (Annex 1) suggested that the country level work would comprise three in-depth country case studies, one regional case study and up to eight additional country case studies based on desk review and phone interviews. The evaluation team proposed in its draft inception report to carry out six country field visits, but the Steering Committee Leadership decided that four country field studies and four country desk studies should be carried out. The Evaluation Team indicated that it might be difficult to collect sufficient and robust information on behavioral change' in developing countries on the basis of desk research and some additional telephone interviews.

³ Two staff or former staff members were interviewed of the SC Leadership donors. Some persons were interviewed two times, but no double-counting has taken place.

⁴ Interviews at country level in the context of the country case and desk studies are not included.

6. *Country desk studies*

Four country desk studies have been carried out on the basis of document review and a limited number of additional telephone interviews.⁵ In some cases, stakeholders also provided the Evaluation Team with written answers to questions. The main findings of the final country desk study reports are presented in the Annex 7.

7. *Validation and triangulation*

An essential part of the data analysis has been the validation and triangulation of findings in order to ensure their overall credibility as a firm foundation for the conclusions and recommendations.

Phasing of the evaluation

The following deliverables were planned:

1. *Inception report*

Final version submitted on 22 December 2014, taking into account the comments from the Secretariat and the SC Leadership on the earlier draft of this report.

2. *Country case and desk study reports*

Four country case study reports and four country desk study reports were produced as indicated above. These reports serve as internal working documents and only the main findings of the eight reports are presented in Annexes 6 and 7.

3. *Presentation of preliminary findings to the SC Leadership*

This briefing by telephone took place on 29 April 2015 and served to review and discuss critical facts used in the analysis and formulation of findings.

4. *Draft final reports*

The first draft final report was submitted on May 18th, 2015. The Evaluation Team received consolidated comments on this draft final report from the SC on June 19th 2015. In addition, the SC, the Secretariat and the IDI provided detailed comments on the first draft report. These comments were addressed in a second draft version of the final report, dated July 15th 2015.

Initially, it was decided that the Evaluation Team would only receive comments of the SC, which should be taken into account in the final version of the report. However, the SC Leadership decided that the entire SC would be given an opportunity to provide its feedback on a second draft of the final report. The Evaluation Team has considered all feedback in the final version of the report. The Evaluation Team has corrected all factual errors indicated in the comments, while differences of interpretation were checked and have led to some changes in formulation. The Evaluation Team has submitted consolidated response sheets indicating how the main comments were addressed.

5. *Final report*

In the final report the comments on the first and second version of the draft report have been addressed .

⁵ An average number of three interviews per desk study were carried out. The Evaluation Team did not get responses to all its requests for interviews, despite various reminders. Also planned interviews were cancelled. The telephone interviews did not allow to address behavior change in a detailed way, given cultural differences. In the inception phase, the Evaluation Team indicated that it would be difficult to collect sufficient and robust information on behavioral change in developing countries on the basis of desk research and some additional telephone interviews. Nevertheless, the desk studies did provide anecdotal evidence relevant to answer the evaluation questions.

1.4 Theory of Change

As a starting point of the evaluation, the Evaluation Team has developed a Theory of Change (ToC), which has fed the evaluation design. The ToC reflects the focus of the Cooperation on improved cooperation between the key stakeholders and better capacity development approaches and tools for SAIs, including funding and especially also non-funding tools.

ToC is a recognized method to 'reconstruct' the design of an intervention, which has had various different results frameworks. In this specific case, the Evaluation Team has elaborated the ToC primarily as an evaluation tool to examine the internal logic of the Cooperation's design and to identify the initial preconditions for success that it assumed. Therefore, the ToC is an important tool to define in detail the evaluation design. In this case, it is based on a review of key documents regarding the Cooperation⁶, interviews in Oslo and in particular the focus group with the IDI and Secretariat staff. The main function of this focus group was to validate the ToC. The ToC was presented as basis for the evaluation in the inception report, which was approved by the Leadership.

The stakeholders in the focus group agreed that the Results Framework (RF) as presented in the last program document 2013-2015 and attached as Annex 2 to the ToR was a necessary but not sufficient basis for the ToC. The RF as a main design document was scrutinized in terms of consistency and basic expected pathway between inputs, outputs, outcomes and impact of the Cooperation. However, the RF focuses mainly on technical issues. It does not provide details regarding key constraints and enabling factors related to the broader environment of the program including informal structures, relationships and dependencies, which could influence the attainment of predetermined objectives. Therefore, the assumptions intrinsic to the Cooperation's initial design were analyzed in order to understand the logic and expectations of the donors and INTOSAI and its bodies and committees regarding the Cooperation's performance. Some important elements of the MoU, in particular changes in behavior of key stakeholders such as SAIs, donors, and regional bodies are not addressed in the RF. These elements from the MoU have been included as 'assumptions' in the reconstructed Theory of Change. Furthermore, all intermediate and high-level outcomes and the impact defined in the RF related to the program document 2013-2015, are beyond the scope of control of the Cooperation. Therefore these higher-level outcomes are also included as assumptions in the ToC.

Figure 1.1 visualizes the ToC. As the inputs, outputs and outcomes of the Cooperation were not always clearly separated, and as there was too much attention on higher-level outcomes, the reconstructed ToC has remedied this situation. Following inputs were identified:

1. Donor signatories to the MoU provide funding and non-funding support (participation in the Cooperation, policy dialogue, donor coordination, making use of country systems);
2. SAIs provide in-kind support (in particular OAG Norway and SAI Brazil);
3. INTOSAI and its various bodies and committees (incl. seven regional bodies, Capacity Building Committee, and the IDI) are actively engaged in the Cooperation;
4. Donors provide financial funding to the Secretariat.

The detailed activities (green boxes in the diagram) are roughly similar to the outputs defined in the RF of the program document 2013-2015:

1. SC (Leadership) meetings, press releases, newsletters, articles, presentations;
2. New financial instruments: Global Call for Proposals (GCfP), SAI Capacity Development Database and Capacity Development Fund;

⁶ The MoU, discussion papers related to the MoU on set-up of the Secretariat and on SC and its leadership, IDS project and program documents.

3. Donor training;
4. Developing and piloting of the SAI-PMF;
5. Research papers, (evaluation) studies, guidelines, ad-hoc support and guidance;
6. Global stocktaking and global survey.

The next level are the outputs (brown boxes). These are based on the initial outcomes in the RF with modifications:

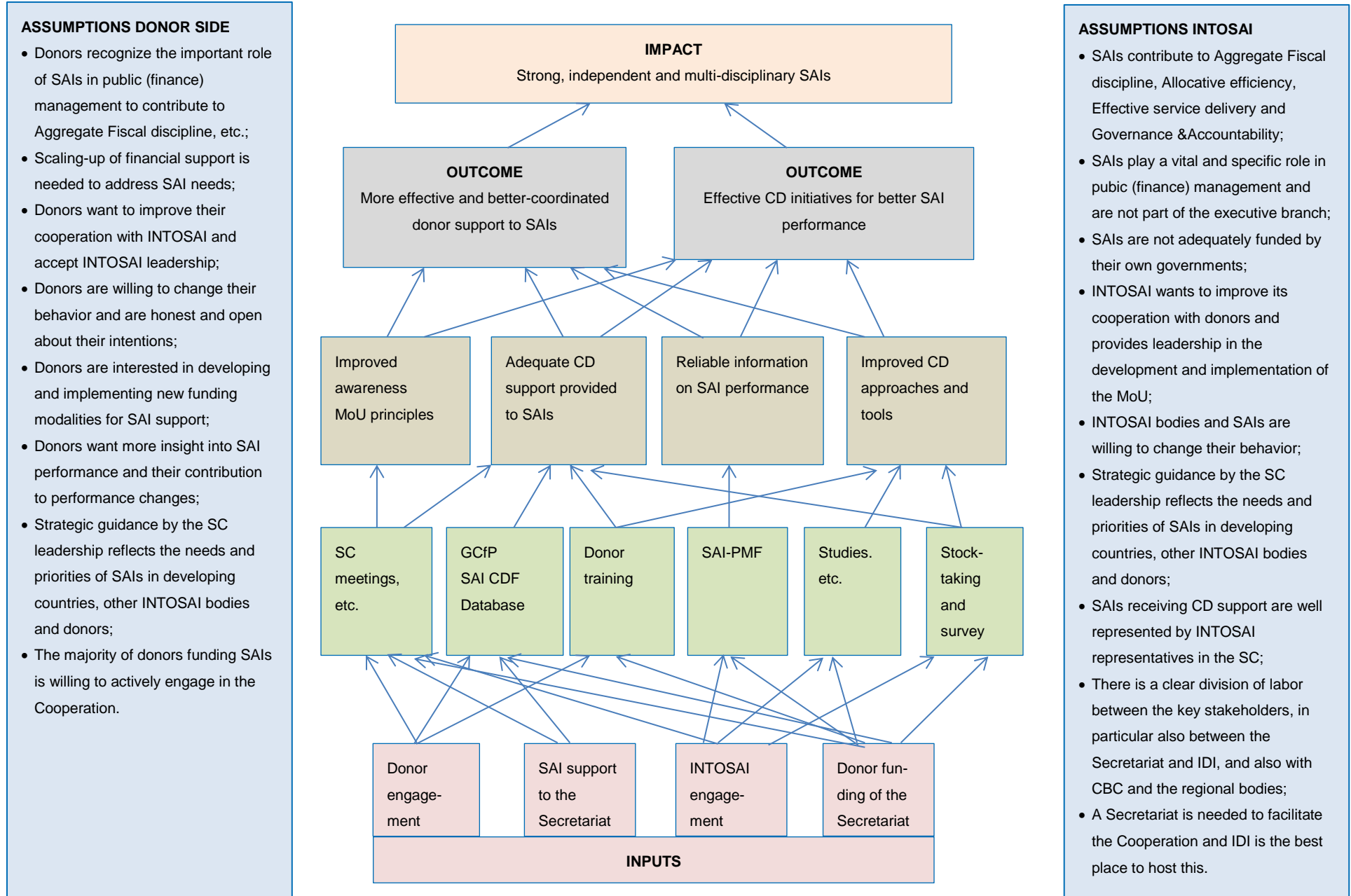
1. Better awareness of the MoU principles and the Cooperation among key stakeholders (in particular the donors and the SAIs);
2. Adequate Capacity Development (CD) support provided to SAIs, based on SAI needs, leading to good quality proposals for CD support and a better matching of demand and supply;
3. Reliable information on SAI performance;
4. Improved CD approaches and tools including adequate monitoring and evaluation of the support.

Two outcomes have been defined:

1. More effective and better coordinated support to SAIs, including complementarity between various types of support and more joint projects and programs;
2. Effective CD initiatives for better SAI performance reflected in professional, organizational and institutional capacity development.

Two sets of assumptions are included in the ToC: one set for donors and the other for the INTOSAI-side. The RF mentions as main purpose: *“Improve SAI performance in developing countries, through scaled-up and more effective support.”* Scaled-up and more effective support is also included as one of the initial outcomes in the RF. In the reconstructed ToC, the scaling-up of support is included under the assumptions, while one of the outcomes is more effective and better-coordinated support. This is based on the analysis that scaled-up donor support is not always positive as it may negatively affect sustainability and prevent governments from providing sufficient budget allocation to SAIs. Behavioral change is another very important factor that is included in the assumptions and that needs to be assessed in detail. Other assumptions are related to the organizational set-up.

Figure 1.1 Theory of Change of the INTOSAI-Donor Cooperation



1.5 Challenges and limitations: process and methodology

In its inception report the Evaluation Team identified challenges and risks which could impact on the evaluation and its results. Although it was tried to mitigate these risks, the following challenges which were beyond the influence of the Evaluation Team can be mentioned:

1. *Delays in evaluation process*

The evaluation was originally planned to be finalized in April 2015. Its finalization is now foreseen for August 2015, which is in time to present the evaluation results at the INTOSAI-Donor SC meeting in Brasilia, October 2015. Delays were caused by factors beyond the influence of the Evaluation Team such as the on-going discussion about the set-up of the evaluation leading to an amendment of the ToR during the inception phase. Both INTOSAI representatives and donors responded late to requests for information and interviews. A number of INTOSAI representatives from committees and regional bodies did not respond at all. For instance, only five of the seven regional bodies could be interviewed, and in one of those cases awareness of the Cooperation was very limited. In addition, the country field and desk studies suffered delays due to the considerable response time taken by SAIs and other key stakeholders being requested to participate in these studies. These delays were also caused by the lack of knowledge and awareness on the INTOSAI-Donor Cooperation at country level. The World Bank and DFID (UK) offered to identify possible contact points in their respective country offices, in order to assist the Evaluation Team to contact other donors and access information. Also other donors provided assistance, which proved to be very helpful. Another reason for delays in field visits was that SAIs had a heavy workload, and thus agreeing on a suitable time for the field work was not always easy.

2. *Assessment of behavior change*

The examination of behavior change at the country level focused on how SAIs and donors at the country level have acted with regard to the MoU principles. Some of those principles, such as the extent to which donor-funded projects are based on a SAI strategic plan, were relatively straightforward to analyze on the basis of documentary evidence. Others, such as donor dialogue with partner countries, or the degree of coordination exercised by SAI, required multiple interviews and data sources in order to validate findings. Therefore, the main source for assessing behavior change were in the four in-depth case studies, where face-to-face interviews provided the evaluators with the opportunity to discuss subtle and complex issues. In contrast, country desk studies that were primarily based on documentary evidence could shed some more light and provided anecdotal evidence on some aspects of behavior change. To the extent, to which such findings have been sufficiently validated by the Evaluation Team, those have been sparsely used for the analysis of evaluation questions.

Another issue pertains to the assessment of the contribution of the Cooperation to changes in behavior. Stakeholders' decisions and actions are influenced by many factors, ranging from the global level agenda on aid effectiveness, to specific regional trends, and political and economic factors at the country level. The extent, to which specific activities of the Cooperation can induce changes in SAI and donor behavior, can thus be partial at best and no *direct* contribution can be established.

The document review during the inception phase already indicated that for most countries only limited information is available on donor capacity development support to SAIs. One of the assumptions in the selection of the countries to be covered by a desk study was the availability of sufficient documentation such as project completion reports or evaluations. In most cases these written sources did not provide information on behavioral change. They also did not include information on Cooperation activities. One of the risk mitigation measures was to follow-up the

document review with skype or telephone interviews. However, these did not always lead to sufficient information due to the unavailability of potential respondents and the fact that it is difficult to discuss behavioral changes by phone. Ultimately, the desk studies provided only anecdotal information on behavior change and on other indicators included in the evaluation matrix.

3. Limited comparability of country visits and country desk studies

The main evidence at the country level is derived from the four country field studies. These studies are not representative for the countries covered by the Cooperation. Rather they are illustrative for the ways in which the INTOSAI-Donor Cooperation has evolved at the country level. It should also be noted that each country represents a unique constellation of characteristics and circumstances that have guided and shaped the support to its SAI. This has resulted in a certain variation of evaluation findings. A crucial method to ensure comparability as much as possible was the use of pre-scripted interview guides and reporting templates which were based on the evaluation matrix. In addition, the Evaluation Team has used information from other sources (e.g. the country desk studies) to corroborate the field study findings.

2 Relevance

This chapter deals with the first evaluation question regarding the continued relevance of the design and set-up of the INTOSAI-Donor Cooperation in view of the evolving context in which the continuing support to SAIs takes place. The findings are based on desk review, interviews with key stakeholders, the on-line survey and the country field studies. The chapter provides after a summary of the main findings, an analysis of the relevance of the objectives and principles of the Memorandum of Understanding (MoU). This is followed by an analysis of the relation between the MoU and the program documents for the Cooperation. Finally, the relevance of the specific INTOSAI-Donor Cooperation activities is assessed.

2.1 Main findings

- The MoU, its objectives and its underlying principles remain very relevant today in view of the need to better coordinate capacity development support to SAIs;
- The importance of SAIs as independent professional bodies accountable to the public is increasingly recognized in developing countries as well as by donors providing development assistance to these countries;
- In principle, the MoU should be implemented at global, regional and country level, but main attention is given to the global level. There is substantial regional variation, with some very active and committed regional bodies and institutions in the Cooperation and other regional bodies that are not very active;
- The MoU is insufficiently translated in the program documents for the Cooperation (for the periods 2010-2012 and 2013-2015). This is reflected in the differences between the Theory of Change (ToC) and Results Framework (RF) related to the program document 2013-2015.
- The large majority of key stakeholders (two-thirds of the respondents to the questionnaire and interviewees) are of the opinion that the program documents are more important in guiding the Cooperation than the MoU;
- The Cooperation activities are, in principle, based on the objectives and underlying principles of the Cooperation, which are reflected in assumptions regarding their contribution to the realization of the overall objectives. In practice, these assumptions, which are often related to the division of roles and responsibilities between the actors at various levels and to behavioral change, are not given a lot of attention during implementation. This reduces the relevance of some Cooperation activities such as the SAI capacity development database and various studies. This led to some misalignment between the MoU and the program documents.

2.2 Relevance of the Memorandum of Understanding objectives

Donor and INTOSAI representatives agree that the objectives of the MoU remain very relevant today in view of the needs and demand of SAIs in partner developing countries to further develop their capacities and capabilities, and the wish of donors to provide support to SAIs.

As indicated in the introduction of this report, the MoU forms the basis for the INTOSAI-Donor Cooperation. In addition to the overall objective “*to optimize the joint efforts of these partners in*

enhancing the capacity of SAIs in developing countries” the following strategic goals of INTOSAI and the Donor Community are mentioned:⁷

Table 2.1 Strategic goals of INTOSAI and the Donor Community mentioned in the MoU

INTOSAI	Donor Community
Promote, strong, independent and multidisciplinary SAI by (1) encouraging SAIs to lead by example and (2) contributing to the development and adoption of appropriate and effective professional standards.	The Donor Community seeks to help further progress towards the UN MDGs and the commitments made in the Paris Declaration and the Accra Agenda for Action.
Build the capabilities and professional capacities of SAIs through training, technical assistance, and other development activities.	The Paris Declaration asks donors to harmonize their actions and reduce the fragmentation of aid at the global, country, and sector levels and to rely, to the maximum extent possible, on strengthened partner countries' systems, including their audit systems. Working to help strengthen a country's SAI is consistent with the principles of the Paris Declaration and the Accra Agenda for Action.
Encourage SAI cooperation, collaboration and continuous improvement through knowledge sharing, including providing benchmarks, conducting best practice studies, and performing research of mutual interest and concern.	The Donor Community supports, inter alia, strengthening of public financial management in partner countries, with a view to ensuring that public resources are properly used and that funding reaches the intended end user.
Organize INTOSAI in ways that promote economical, efficient and effective working practices.	

The MoU calls for (i) a common approach towards increased strategic focus and coordination for donors and the Supreme Audit Institution (SAI) community in strengthening SAI capacity in partner countries, and (ii) a variety of mechanisms for facilitating donor funding and support in line with donor mandates, priorities and requirements.

It recognizes discussions leading to the development of the INTOSAI-Donor Cooperation started in 2007-2008. At that time, the uncoordinated and dispersed funding of SAIs was perceived to be a problem. This led to funding of overlapping activities in certain countries whilst other countries did not receive sufficient attention. Donors were not always aware of the existence of INTOSAI and its focus on professional SAI development, including standards, etc. Initially, it was suggested to establish a Trust Fund managed by the World Bank to improve the coordination of donor support for capacity development. However, other actors were of the opinion that the initiative should be broader than just setting up another trust fund and that existing structures (i.e. INTOSAI) should be used. During the course of the discussions, this was rectified. It was decided that INTOSAI should play a major role in the further development of the capacities and capabilities of SAIs. In addition, the need for multiple funding modalities that should provide flexibility along with a proactive role for INTOSAI and its membership was agreed upon.

The MoU explicitly refers to the need to align and harmonize donor assistance. The MoU is not legally binding and does not itself represent a commitment to obligate funds, but it sets forth the joint intent of the signatories to strengthen the audit capacity in partner developing countries. Furthermore, one of the underlying principles for the Donor Community is that “*the Donor Community will endeavor to mobilize additional resources*” (Article 15).

⁷ The MoU explicitly mentions INTOSAI's Strategic goals, while for the Donor community more general intentions are being mentioned. Not all intentions are included in table 2.1.

More than five years after signing of the MoU, the objectives and underlying principles laid down in the MoU are still valid as the context did not change that much to affect its relevance.⁸ On the contrary, even with progress made, the objectives are probably even more important nowadays than in the past. The importance of SAIs as independent professional bodies accountable to the public is increasingly recognized. This is reflected in the adoption of a Resolution by the General Assembly in December 2011 on SAI independence and a new resolution in 2014 on strengthening SAIs in 2014.⁹ Nevertheless, it should be recognized that the MoU was designed in the spirit of the Paris Declaration (2005) and the Accra Agenda for Action (2008) that are explicitly referred to in the MoU.

The effort to align and harmonize donor assistance was accompanied by an increase in budget support and a decrease in financing off-budget development interventions (projects). A requirement for providing budget support and mitigating fiduciary risks was that donors could rely on adequate internal and external control systems in their partner countries. Phase 2 of the evaluation of the Paris Declaration in 2011 that was prepared for the Busan High Level Forum (2011) indicated progress, but also pointed at difficulties: *“In comparison with partner countries, the aid reform changes asked of donor countries under the Declaration are less demanding and the donors’ capacities for implementing change are greater. But development aid and aid reform have to compete for political and public attention with an even wider range of domestic and international issues in donor countries, making it harder to muster the necessary political, bureaucratic and public attention and support. Some key constraints found in the donor and agency institutional studies were: a lack of coherent policies or structures; a focus on compliance and a risk-averse culture; the over-centralization of many donors’ and agencies’ systems and decisions running counter to alignment with country systems; disconnects between corporate strategies and the aid effectiveness agenda and weak organizational incentives; changes in organizational status or headquarters location; capacity constraints and staff reductions; and delayed organizational reforms and budgetary pressures arising from the financial crisis”*.¹⁰

While another high-level forum on aid effectiveness took place in 2011 in Busan, the initial momentum of the Paris Declaration gradually faded away. This was also confirmed by key donor stakeholders in this evaluation. There is a gradual move back from donors to project approaches. This evolving context regarding donor coordination is also affecting the INTOSAI-Donor Cooperation and might require further fine-tuning of the operationalization of the MoU also on the basis of findings of this evaluation.

2.3 Relation between the Memorandum of Understanding and the program documents

The MoU was operationalized in several program documents focusing on funding the INTOSAI-Donor Cooperation Secretariat. The program documents for the Secretariat are not fully aligned with the MoU.

After signing the MoU decisions had to be taken on the governance arrangements of the INTOSAI-Donor Cooperation, including the establishment of a Secretariat that was to be hosted by the IDI

⁸ The MoU was designed in the spirit of the Paris Declaration (2005) and the Accra Agenda for Action (2008) that are explicitly referred to in the document.

⁹ UN Resolution A/66/209 on SAI Independence. The 69th United Nations General Assembly adopted the Resolution “Promoting and fostering the efficiency, accountability, effectiveness and transparency of public administration by strengthening supreme audit institutions” on 19 December 2014.

¹⁰ Wood, B; Betts, J; Etta, F; Gayfer, J; Kabell, D; Ngwira, N; Sagasti, F; Samaranayake, M. The Evaluation of the Paris Declaration, Final Report, Copenhagen, May 2011, p. xiii.

(see chapter 3).¹¹ In the first half of 2010, a project document for funding of the INTOSAI-Donor Secretariat was formulated for the period from 1-6-2010 to 31-12-2012 with a total budget of € 1.4 million to be funded by the Austrian Development Agency, Irish Aid and the Norwegian Agency for Development Cooperation. SAI-Norway provided in-kind support. This project document mentions as project purpose “to improve the effectiveness and volume of capacity development support to SAIs in partner countries. This is to be done through a more strategic, coordinated and harmonized approach to building SAI capacity, and mobilization of additional donor support to complement existing capacity development efforts”.¹²

A second INTOSAI-Donor Cooperation program document Phase 2 for the period 2013-2015 was prepared in 2012 with a final update of 1 November 2013. This phase is funded by the same donors plus Switzerland and the UK. In addition, the World Bank has provided earmarked funds for certain activities under the Cooperation, and the SAIs of Norway and Brazil have provided staff as in-kind support. This program document includes a detailed RF, which is included in the ToR (see Annex 1). The RF puts a heavy emphasis on outcomes and impact stipulating four outcome levels- initial, intermediate and high-level outcomes and impact- while only the initial outcomes are within the scope of control of the INTOSAI-Donor Cooperation.

Table 2.2. presents the expected results and related activities of the 2010-2012 project document, and the initial outcomes and related activities of the 2013-2015 program document in relation to the outcomes presented in the ToC (see Figure 1.1). The activities of the 2013-2015 are included in the ToC, but are grouped in a different way. In addition, use is made of interviews on the relation between these documents. It becomes clear that the initial program document puts much attention on improved knowledge and exchange of information among the stakeholders involved in the Cooperation. It also emphasized the need for improved coordination of capacity development support to SAIs. These two areas received less attention in the 2013-2015 program document. The 2013-2015 program document includes an important new output, namely reliable information on SAI performance (through SAI-PMF).

Interviews undertaken by the Evaluation Team point at a growing divergence between the MoU and the subsequent project program documents. As shown in table 2.2 some activities foreseen in the 2010-2012 project document that were closely aligned to the MoU were not given a lot of attention in implementation. These activities were not elaborated in detail in the 2010-2012 project document and were not presented anymore as such in the 2013-2015 program document. Examples are awareness raising about the INTOSAI-Donor Cooperation, assembling of examples of good practices on SAI capacity development, information sharing on good practices of capacity development support to SAIs in partner countries and serving as a knowledge and competence center on SAI capacity development. Other new activities were introduced during implementation such as the Global Call for Proposals (GCfP), the SAI-PMF, additional studies, etc. Promotion of peer-to-peer support is addressed in the GCfP and the SAI Capacity Development Fund (SAI CDF) as a useful delivery mechanism.

A main underlying assumption of the ToC is that both donors and INTOSAI are willing to change their behavior and are honest and open about their intentions. However, realizing changes in behavior is often very complex and requires specific efforts and leadership. Some stakeholders, interviewed by the Evaluation Team, indicated that the emphasis on changing behavior got gradually out of sight for various pragmatic reasons as no quick-wins could be realized regarding behavior change.

¹¹ In February 2010 the SC decided to constitute a Secretariat to provide it with support in implementing the MoU. It was also decided that the Secretariat would be hosted by the INTOSAI Development Initiative (IDI).

¹² Project document, Funding of the INTOSAI Donor Secretariat, p.2.

Table 2.2 Relation between outputs according to the Theory of Change, and results and activities in the two project/ program documents

Outputs according to Theory of Change	Expected Results 2010-2012	Activities 2010-2012 ¹³	Initial Outcomes Results Framework 2013-2015	Activities (outputs) 2013-2015
Improved awareness of MoU principles	1: Increased knowledge and exchange of information among stakeholders on capacity development needs facing SAIs in partner countries, and ongoing capacity development support.	<ul style="list-style-type: none"> • Periodic global SAI stocktaking survey; • Information sharing on identified capacity development needs facing SAIs in partner countries and ongoing capacity development support; • Awareness raising about the INTOSAI-Donor Cooperation in the INTOSAI and Donor Communities and among other stakeholders. 		Global survey
Adequate capacity development support provided to SAIs	2: Improved coordination of capacity development support to SAIs in partner countries	<ul style="list-style-type: none"> • Assembling of examples of good practices on SAI capacity development; • Information sharing on good practices of capacity development support to SAIs in partner countries; • Serve as a knowledge and competence center on SAI capacity development. 	Stronger INTOSAI Knowledge Networks and Communities	Donor training
	3: Facilitate improvements in the quality of capacity development support to SAIs in partner countries		Effective capacity development initiatives for better SAI performance	SAI capacity development database Global Call for Proposals Capacity Development Fund
Improved capacity development approaches and tools			Scaled-up and more effective support	Research papers, guidelines, ad-hoc support and guidance
	4: Provide the SC with high quality technical, practical and administrative support.	<ul style="list-style-type: none"> • Support to the SC in developing, implementing, monitoring and reporting on a joint SC Work Program; • Administration and facilitation of SC meetings; • Facilitate effective SC communication and Leadership. 	Effective support to INTOSAI regions	Support to SC (Leadership) meetings
Reliable information on SAI performance			Global public goods developed and disseminated	Developing and piloting the SAI-PMF

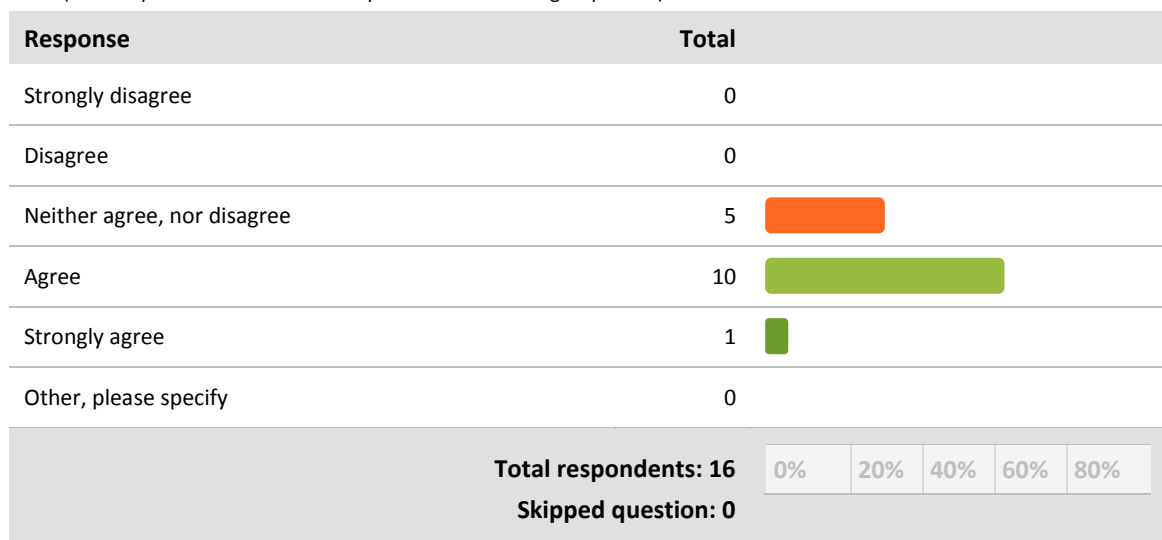
¹³ The activities listed in the 2010-2012 project document are copied in this table, but the relation between activities and results has been slightly adjusted to improve comparability.

In practice, the project/ program documents are guiding the implementation of the Cooperation, which is clear from the agenda-setting for the Steering Committee (SC) meetings where Cooperation activities form the core of the agenda and few agenda items are devoted to the MoU (see 3.2). Also the key stakeholders, which responded to the questionnaire and who were also interviewed, were of the opinion that the program documents are the main guiding document.

Figure 2.1 Response from online survey regarding guiding documents for the Cooperation

In the practical implementation of the INTOSAI-Donor Cooperation, the Cooperation's program documents are more important in terms of guidance than the principles and guidelines of the Memorandum of Understanding (MoU) that was signed in 2009

(Each respondent could choose only ONE of the following responses.)



Finally, the MoU should be implemented at global, regional and country level. The MoU states that SAIs are encouraged to lead by example. The regional bodies are assumed to be a linking pin between the global level, where the Secretariat is active, and the country level. This is also part of the governance arrangements (see chapter 3). Furthermore, the MoU stipulates in Article 17 that *“The donor support to SAIs and INTOSAI will be provided through a hierarchy of activities, principally at the country level, and then at the regional and global levels.”* In line with the MoU, the program documents refer to the regions. In practice, as has become clear from the document review, the Cooperation mainly pays attention to the global level. Also the stakeholders interviewed agree that global activities get most attention in the implementation. The limited size of the Secretariat is an explanation for this focus on the global level. Nevertheless, the Secretariat maintains regular contact with the regions. The regions have played variable roles in the implementation of the Cooperation, according to their interests and capabilities. In some regions, the regional body is a missing link, which creates a specific implementation challenge. The involvement of the regions is part of the governance arrangements, but affects also the relevance and effectiveness of the Cooperation.

2.4 Relevance of the Cooperation activities to achieve the INTOSAI-Donor Cooperation objectives

Given the findings in the previous sections, it is useful to take a closer look at the relevance of the main INTOSAI-Donor Cooperation activities to achieve the main objectives, this is part of the assessment of the coherence of the design of the INTOSAI-Donor Cooperation. This assessment has been made in relation to the ToC including its underlying assumptions. Neither the relevance

nor the effectiveness of the SC meetings have been assessed: here they are an intrinsic part of the governance arrangements and as such will be analyzed in chapter 3 (see also Table 3.2 on Cooperation activities on the agenda of the Steering Committee).

Relevance of the global stocktaking and global survey

The global stocktaking of the SAI community was the first major activity undertaken by the Secretariat upon assuming its functions in 2010. The original idea was to acquire an overview of the current SAI capacity development support, needs and good practices by means of SAIs responding to a detailed questionnaire and to increase awareness of the Cooperation. A new global survey was carried out in 2014, which was meant to provide an update on the figures from the 2010 global stocktaking. There was also a link to the IDI Strategic Plan and therefore the Secretariat and IDI staff worked jointly on the 2014 Global Survey while the final responsibility was with the IDI and the Cooperation contributed to the costs.¹⁴

The choice for a global stocktaking is very logical and in line with the MoU, because it was useful in providing a much needed insight into the provision of donor support and outstanding needs of SAIs in partner developing countries and to identify good practices of SAI capacity development to develop the approach and further operationalize the Cooperation. It also made the Cooperation known among key stakeholders, not only at the global level, but also at regional and country level. The stocktaking was administered as an electronic questionnaire, with INTOSAI regional bodies assuming responsibility to forward the document to their respective members. This indeed increased awareness of the Cooperation among stakeholders at the regional level.

However, the country studies indicated that awareness and knowledge of the Cooperation at country level is still quite limited. Most SAIs in partner developing countries that were subject of a country or desk study, were not aware of the Cooperation. Some of the activities were known, including the survey, but were linked to INTOSAI (regional bodies and the IDI) rather than to the Cooperation (see chapter 5 for more detailed findings on awareness).

An important question related to relevance is how the results of the 2010 stocktaking exercise were used and whether an analysis of its use was made before launching a new global survey. There were a series of follow-up activities of the 2010 global stocktaking through the Cooperation or through other INTOSAI activities. The first INTOSAI follow-up was the initial round of matching needs and donor interests, leading to funding a number of global and regional priorities, including the 3i program, support to the CBC, strategic planning in CREFIAF, etc. In addition, direct follow-up activities of the Cooperation were GCfP, the SAI CDF and the SAI capacity development database. All these follow-up activities were implemented, but the linkages between the results of the global stocktaking and these follow-up activities were not always clearly articulated.

While a key objective in 2010 was to raise awareness of SAI needs and to decide on Cooperation activities on the basis of the results of the survey, the objectives of the global survey in 2014 were less clear. As indicated above, multiple objectives were combined, namely, follow-up on the stocktaking, getting a global perspective on SAI performance and needs, and serving as a source for possible future research. A conscious decision was made to avoid multiple surveys to realize the various objectives. Nevertheless, this negatively affected the relevance of the global survey for the Cooperation, despite a high response rate from the SAIs and the regions. In the survey conducted as part of this evaluation, this activity is ranked rather low (only 2 of the 16 respondents rank it in the first place and none in the second place) in the priority ranking of the Cooperation activities. This reflects the relatively low relevance of this activity in the eyes of key stakeholders nowadays and was confirmed in the in-depth interviews.

¹⁴ See Key decision points 6th SC meeting in Beijing, item 9.

It can be concluded that the global stocktaking constituted a relevant undertaking to provide the Cooperation with good insights into main issues related to the MoU principles such as the identification of SAI needs, availability of donor support, different capacity development approaches, etc. There was a direct follow-up of the global stocktaking through various Cooperation and IDI activities, but probably because of pressure on implementation the outcomes of the global stocktaking were only indirectly addressed in the Cooperation follow-up activities, which reduced the relevance to some extent.

Relevance of the Global Call for Proposals and the Capacity Development Fund

One of the fundamental ideas underpinning the set-up of the Cooperation was to encourage and facilitate more donor funding for SAI capacity development and to develop new funding instruments. However, these ideas needed to be operationalized. Initially the World Bank wanted to set up a global Multi-Donor Trust Fund (MDTF) allowing to pool donor funding to SAIs, but this choice was not made. Therefore, the MoU does not refer to concrete instruments, but refers to “a variety of mechanisms for facilitating donor funding and support in line with donor mandates, priorities and requirements”. The Steering Committee decided to establish a Global Call for Proposals (GCfP) and a SAI Capacity Development Fund (SAI CDF).

Both donors and INTOSAI representatives agree on the importance of the GCfP by ranking this activity as one of the most important activities of the Cooperation. The SAI CDF ranks almost equally high.

As already indicated, the global stocktaking was an important input for the set-up of the GCfP. In July 2011, at the 3rd Steering Committee meeting the Secretariat presented a discussion paper regarding the launch of this instrument. Its objective was defined as “to identify the needs of the global SAI community in the form of needs based, SAI-led proposals which ensure effective donor coordination and sound results framework, then to mobilize support from development partners”. The minutes of the meeting indicate the strong link between the call for proposals with the pooled funding discussions and the databank. The same minutes reflect concerns that the GCfP “should not replace existing funding arrangements and due attention should be paid to proper expectations management (regarding the availability of funding).¹⁵ Furthermore, regional INTOSAI bodies made it clear that they could help SAIs to think through their own priorities and identify priorities at a regional level, but their role would not include prioritizing the needs of SAIs, as suggested in the discussion paper.

In principle, the GCfP adheres to important underlying principles of the MoU. It envisages capacity development support through soliciting high quality demand and needs-based proposals, which are to be matched with adequate donor support. However, the relevance of this instrument is affected by its practical management and implementation (see chapter 5), as well as by the realization of several assumptions. In the first place it is assumed that SAIs are interested and able, with some support from the Secretariat, to develop and present high quality proposals. In addition, it is assumed that SAIs are interested to engage in the GCfP, which will be the case if SAIs have the feeling that there is a reasonable chance that these proposals will be funded. Another assumption is that donors are interested in high-quality proposals and will select from the GCfP those proposals that are in line with their strategies and priorities. Finally, it is assumed that through a GCfP donor support to SAIs will be less unevenly spread across countries.

The initial idea to create the SAI CDF dates back to the early discussions about establishing the Cooperation. The second Steering Committee (November 2010) agreed in principle to establish a

¹⁵ “ Summary of third INTOSAI-Donor Steering Committee Meeting July 2011, p.4.

pooled fund as a complement to other funding modalities. In 2011, the Secretariat developed a discussion paper with options for a pooled fund – a MDTF called the SAI CDF. The third Steering Committee meeting (July 2011) approved the establishment of the SAI CDF, which is managed by the World Bank. Hence, the SAI CDF was established as a Multi-Donor trust fund, in alignment with the MOU's recognition of multiple funding modalities. The objectives of the SAI CDF are scaling up donor support, improving allocative efficiency and reducing transaction costs for SAIs and donors. A funding of 30 million USD was sought for the first phase.

It is assumed that donors are interested in contributing to such a fund and that their procedures would allow them contributing to it, without setting conditions such as earmarking. However, for some donors, especially regional ones, the contribution to such a global MDTF is problematic, as the funds allocated would not necessarily go to a country of their preference. Another assumption is that such a fund could provide more effective and efficient support to SAIs that would be more evenly spread.

Relevance of the SAI capacity development database

The SAI capacity development database (hereafter referred to as the database) collects and registers information on past, current and future capacity development initiatives targeting SAIs at global, regional and country level. Its aim is to provide “a more complete picture on the current levels of support provided by the Donor Community, INTOSAI and SAIs”.¹⁶ The main idea behind the database is that it will allow donors interested in providing support to SAIs to investigate if a specific SAI is or will possibly receive support from other donors, and if this is the case, what kind of support is or will be provided. This would facilitate the provision of complementary support, avoid overlaps and enhance coordination of donor support. It would also allow to stimulate complementarity of support, avoid overlap and enhance coordination. At the same time, the database would be an appropriate instrument to monitor the total volume of donor support to SAIs and to analyze trends in support provided.

The Evaluation Team is of the opinion that the assumptions behind the database are valid. However, the realization of its objectives depends on actual implementation and the quality and completeness of inputs. Lessons on the management of other global databases, such as the OECD-DAC Aid Statistics, indicate that this type of databases are notoriously difficult to maintain.

The database was launched in early 2012. It builds on a previous capacity development directory of the INTOSAI Capacity Building Committee (CBC), which was based on information provided by SAIs on donor-financed projects. The set-up of the current database is more ambitious as it also includes peer-to-peer support¹⁷ and projects and programs at the global and regional level. A variety of actors are requested to provide information to the Secretariat which takes care of feeding the information in the database and manage its content.¹⁸

Key stakeholders responding to the survey do not rank the database very high in order of priority of the Cooperation activities.¹⁹ This was confirmed in the in-depth interviews. In addition, the country studies revealed that neither the SAIs nor donor representatives in the eight countries use the database. The limited use and low ranking might be related to problems with the accuracy of the

¹⁶ Project document 2010-2012.

¹⁷ It includes information on support provided by INTOSAI regional bodies, peer SAIs and other providers, therefore also covering, in principle, in-kind support.

¹⁸ Donors, SAIs, INTOSAI regional bodies and other service providers can all make entries in the database. Users are encouraged to coordinate with each other in order to avoid duplications in the data submitted. A user guide and further clarifications are available in a section of the webpage. The Secretariat is tasked with answering additional queries, reviewing the submitted information, filing it, updating and overseeing the database.

¹⁹ None of the 16 respondents ranked the database in the first place, 2 in the second place and also 2 in the 3rd place.

database. In practice, the Secretariat is facing problems managing the information (see chapter 5 for effectiveness and efficiency of the Cooperation activities).

Therefore, given the relatively high management burden to maintain a functional and useful database, one may wonder whether a database is a relevant instrument to enhance cooperation and to serve as a monitoring tool. This may be achieved if strict conditions for management of the database are fulfilled. In addition, clear commitment of the stakeholders responsible for entries is needed for a good database. Apparently the assumption that stakeholders are able and willing to provide timely and accurate entries for the database is not fulfilled. This will be further analyzed in chapter 5.

Relevance of the SAI-Performance Measurement Framework

As the overall aim of donors and INTOSAI is to contribute to better performing SAIs that are applying the International Standards of Supreme Audit Institutions (ISSAIs), there is strong interest in having performance information on SAIs.

In the area of Public Finance Management (PFM) an internationally recognized instrument for measuring PFM performance has been elaborated, namely the Public Expenditure and Financial Accountability (PEFA) instrument. PEFA distinguishes 28 indicators, including one indicator (number 26) for assessing the overall public external audit system, including the SAI. This indicator only covers a very limited part of SAI performance. In 2010, the INTOSAI Congress decided to elaborate a Performance Measurement Framework for Supreme Audit Institutions (SAI-PMF). This initiative was embraced and further developed by the Cooperation. It was decided that the Secretariat should work jointly with the INTOSAI Working Group on Values and Benefits of SAIs (WGVBS) on the possible development a of SAI-PMF. The summary of the third Steering Committee (July 2011) mentions that a mapping was planned of existing SAI performance measurement tools. The summary of the Fourth Steering Committee (February 2012) indicates that a first draft of a SAI-PMF would be completed by December 2012 and that pilots would commence. From mid-2012 the development of the SAI-PMF took off with related piloting.

The basic assumptions are that SAIs want to improve their performance and measure whether they are making progress towards the adoption of the ISSAIs. The SAI-PMF would be a useful tool to measure performance. It would also provide a proper basis to SAIs for the development of their strategic plans and their priorities in the immediate and longer term. In turn, well established strategic plans referring to the information obtained by SAI-PMF would allow SAIs to approach donors wishing to fund capacity development activities. Another assumption is that donors, given their interest in strengthening country's public finance systems and external auditing, are also interested in objective measurements of performance. Consequently, the SAI-PMF is in principle a relevant tool for the Cooperation. Key stakeholders do rank the SAI-PMF as the most important Cooperation activity.²⁰ It goes without saying that in order to be meaningful and effective this instrument should be adequately implemented and managed. While SAI-PMF is a work in progress, evidence of the implementation so far is overwhelmingly positive, and confirms its relevance.

Relevance of other activities such as studies, development of guidelines, and donor training

The Secretariat has also undertaken a number of research and methodological guidance activities in support of the Cooperation, focusing both on donors and SAIs in order to contribute to improved capacity development approaches and tools. The studies *inter alia* focused on the audit of extractive industries,²¹ benchmark on SAI funding levels, and a synthesis of existing evaluations of

²⁰ 6 out of 16 respondents ranked it in the first place, and 4 in the second place.

²¹ The extractive industry audit study was conducted at the request of the SC donors, and was then converted and transferred to an INTOSAI Working Group, which shows a linkage between the SC and the appropriate INTOSAI bodies.

SAI capacity development support. The topics of the various studies were related to Cooperation themes, and therefore these studies were, in principle, relevant. The underlying idea is that these studies could lead to guidelines and in this way contribute to better capacity development approaches. However, these links are very indirect and include assumptions on donor and SAI behavior. In practice, the follow-up of these studies did not always materialize, which reduced the relevance.

Stakeholders have mixed views on the relevance and value added of these activities. Some interviewees still consider them as useful, but others feel that such activities “dilute the core work of the Secretariat”. There is overwhelming agreement that these activities are neither clearly prioritized, nor sufficiently promoted.

Finally, the Secretariat also developed and rolled out a basic training focused on staff of donors and development agencies working with SAIs. This particular course does not cover technical aspects of auditing, but is designed as an introduction on the functioning of SAIs and how donors and development agencies may best support these institutions. Thus far, four courses were provided and received positive feedback from those who participated. Nonetheless, survey respondents do not consider these training courses to be an important Cooperation activity.²²

²² 1 of 16 respondents ranked it in the first place, and 0 in the second place.

3 Governance arrangements

This chapter deals with the second evaluation question regarding the appropriateness and adequacy of the governance arrangements of the Cooperation taking into consideration the evolving context in which the Cooperation has to operate. The findings are based on desk review, interviews with key stakeholders and the on-line survey among the same key stakeholders.²³ It is important to make a clear distinction between the actual set-up and the perceptions of key stakeholders. Some stakeholders are more involved in decision-making than others, which explains different perceptions. Governance arrangements are related on the one hand to the actual structure of the INTOSAI-Donor Cooperation and formal roles and responsibilities, and the actual functioning of the Cooperation mechanisms on the other. In line with the evaluation matrix, this chapter presents findings regarding the Steering Committee (SC) and its Leadership, the roles and responsibilities of INTOSAI and the Donor community and finally the Secretariat.

3.1 Main findings

- The SC is formally the main decision-making body of the Cooperation and is recognized as such by the majority of the key stakeholders, both donor and INTOSAI representatives. Nevertheless, given the fact that the SC now meets only once a year and that there are many new participants, various stakeholders are of the opinion that *de facto* decision-making takes place by the SC Leadership after preparation by the Secretariat and the IDI. Indeed, the document review indicates that the Secretariat and the IDI are responsible for operational decisions and report back to the Leadership. Strategic decisions taken by the Leadership are endorsed by the SC. The majority of key stakeholders agree that this is considered to be a good *modus operandi* for the Cooperation. SC meetings are primarily recognized as a strong networking and communication mechanism;
- The majority of key stakeholders are of the opinion that there is a good balance between INTOSAI and Donor representatives when it comes to strategic decision-making, both in the SC as well as in the composition of its Leadership;
- However, on some issues perceptions differ, such as on the representation of SAIs from partner developing countries in the SC, where about half of the key stakeholders is of the opinion that they are insufficiently represented. Formally, SAIs from developing countries should be represented by the regional bodies, but regional bodies have different perceptions of their role in the SC, which affects the way in which they may represent the interests of national SAIs in the meetings of the Steering Committee. Another issue is the relation between the INTOSAI Capacity Building Committee (CBC) and the Cooperation. Given that they share a common objective to support and improve SAI capacity development, their respective functions and roles could be better articulated to ensure complementarity and avoid overlap of activities. The new SC guidelines, adopted in February 2015, address the issue how the national SAIs may be represented in the Committee. However, they do not cover the ways in which the regional bodies should or could represent the interest of the national SAIs in their respective regions. The new guidelines are clear on the participation of various INTOSAI committees in the INTOSAI-Donor Cooperation, including the CBC, but these guidelines do not specify how their functions and roles can be better articulated;

²³ As the majority of the stakeholders at country level was not aware of the Cooperation, there are no findings from the country studies that contributed to the analysis presented in this chapter.

- Some INTOSAI representatives are of the opinion that INTOSAI is at a crossroads with important choices to be made in terms of its role and mandate. The Evaluation Team was also made aware of slow decision-making processes in INTOSAI, which according to quite a number of interviewees is negatively affecting the Cooperation. It is clear that INTOSAI is going through an important process of change, which necessarily takes time. INTOSAI has to address many priorities and the Cooperation is only one of them. The interaction between INTOSAI and the Donor community through the Cooperation has its own dynamics, and the Cooperation may have a positive effect on the change dynamics within INTOSAI;
- The Secretariat is professional, committed and hard-working, but its span of control is limited when it comes to enabling behavior change of INTOSAI and the Donor community. Therefore, joint efforts in this area are needed, which is in line with the principles of the MoU. Some obvious linkages could be strengthened such as between the CBC and the Cooperation, but also with other INTOSAI Committees;
- The IDI is hosting the Secretariat, which was a logical and practical arrangement at the time in order to make use of existing structures rather than to create new ones. In practice, many key stakeholders are of the opinion that the distinction between the IDI and the Secretariat is not very visible anymore. This affects the visibility of the entire Cooperation. Although the Cooperation is based on joint efforts to realize its objectives in an effort to enhance complementarity, the Cooperation needs a minimum level of visibility. Donors had different expectations on the role of the Secretariat and its degree of independence from the IDI, given the potential risk of conflict of interest that was recognized from the start onwards. Some measures were put in place to mitigate against these risks. Nevertheless, continued vigilance is required as the IDI is currently intending to provide direct technical capacity development support to SAIs of partner developing countries, in particular SAIs in fragile states as a provider of last resort. Potentially, new conflict of interest issues may arise between the IDI hosting the Secretariat and the Cooperation of which the SC Leadership is aware and this will be a priority for consideration by the SC.

3.2 Steering Committee

Decisions on Steering Committee Membership and balanced composition

The MoU includes guidelines on the role and composition of the SC, which were further elaborated and decided upon by the first SC meeting in Marrakech. Over time, the actual composition of the SC changed and decisions on new guidelines for the SC were taken early 2015. The Evaluation Team solicited the views of the stakeholders on the SC and how it functions. The respondents' reactions relate to the SC composition as of the end of 2014, as they were not aware of the new guidelines at the time of the interview and the survey.

Article 20 of the MoU stipulates: *“In support of the objectives of this MoU, a Steering Committee will be established to provide strategic guidance and counselling in its implementations, coordinate activities, and monitor the progress of such implementation. The Steering Committee will consist of representatives of INTOSAI and the Donor Community. The Steering Committee will comprise one representative from each of the members of the Donor Community signing this MoU and proportional representation from INTOSAI in order to strike an appropriate balance between donor and INTOSAI communities represented. At a minimum, a representative from INTOSAI’s Finance and Administration Committee will be a permanent member of the Steering Committee. The remaining INTOSAI representation on the Steering Committee will reflect INTOSAI’s interests, be influenced by regional criteria, and rotate at reasonable intervals to be determined”*.

For the inaugural meeting of the INTOSAI-Donor Steering Committee in Marrakech, Morocco, in February 2010 a discussion paper on the SC was prepared.²⁴ The SC made decisions on the basis of this discussion paper.

Regarding donor SC representation, the discussion paper states “*The MoU provides for open-ended representation from the donor signatories.... It is thus the recommendation of this paper that the principle of open ended membership is continued.In addition, donor organizations that are not party to the MoU but who are interested in participating in the dialogue could together with other key stakeholders be allocated an observer status. In due course, should open ended membership lead to the SC becoming too big to function effectively, the issue of membership and organization of the SC can be revisited.*” The minutes of the 1st SC meeting show that open-ended SC representation for donor signatories was decided upon. Observers, including non-signatory donors and other stakeholders, would be allowed to participate in the meetings, but would not have voting status.

Regarding INTOSAI SC representation, the discussion paper mentions the approval by the 59th INTOSAI Governing Board. In addition: “*The INTOSAI representation was designed to achieve technical expertise and adequate regional representation. The INTOSAI members will draw on the advice and help of the whole organization and specifically the three main committees - Professional Standards, Capacity Building and Knowledge Sharing Committees. Four of the seven INTOSAI regions are represented on the SC by the technical committee participation. INTOSAI will strive to include diverse geographical membership and to ensure that regions that will be major beneficiaries under the Partnership are represented. This is important for identifying needs and strategic directions, as well as for creating awareness of the Partnership.*” The minutes of the 1st SC meeting do not include any decisions on INTOSAI SC representation.

The first seven SC meetings took place on this basis. Over time, the number of donor signatories increased and there were also requests from professional accountancy organizations to participate as an observer. Regarding INTOSAI representation, a discussion paper prepared by the Secretariat in October 2014,²⁵ indicates: “*The INTOSAI membership was agreed by the INTOSAI Governing Board, to include the chairs of the four goal committees, the vice chair of the FAC (Finance and Administration Committee INTOSAI), the General Secretariat, representatives of the seven regions and the IDI, making 14 in total (of which 13 are considered active).*” Regarding balanced composition, the paper continues: “*This was originally in balance with the 15 donor representatives. However, with additional signatories, the donor representatives have increased to 22 (though in practice only 18 could currently be considered as active).*” The paper presents an overview of members and observers:

Table 3.1 Total Active SC Members and Observers

	INTOSAI	Donors and Others
SC Members	13 (of 14)	18 (of 22)
SC Observers	9 (of 17)	4 (of 10)
Total	22	22

The discussion paper concludes with various decision points for the SC Leadership. One of the main points refers to the discussion on possible further rationalization of membership and observer

²⁴ Steering Committee Discussion Paper, Inaugural meeting of the INTOSAI-Donor Steering Committee, Marrakech, Morocco, 22-23.02.2010.

²⁵ INTOSAI-Donor Cooperation Secretariat, Participation of Observers and Other Attendees. Draft for Discussion at SC Leadership Teleconference, 22 October 2014.

status. In its meeting of 22 October 2014, the INTOSAI Leadership agreed to raise the issue of INTOSAI representation in the forthcoming INTOSAI Governing Board meeting.

The SC Leadership made observations regarding the discussion paper and the Secretariat agreed to further develop it by drafting a proposed set of criteria covering all relevant issues to SC membership and meeting participation.²⁶ For the next SC Leadership meeting the Secretariat prepared “*proposed rules for members and observers of the INTOSAI-Donor Cooperation*”.²⁷ According to the proposal, AFROSAI-E and CREFIAF, as the sub-regional bodies through which most members of AFROSAI collaborate, should be granted permanent observer status²⁸ to the Steering Committee. Their vote, however, should be exercised solely through AFROSAI. In addition, SAIs, donors and others with a regular program of support aimed at strengthening SAIs in partner developing countries, and that wish to participate in the spirit of the Cooperation but are legally prevented from signing 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, shall be made by the SC Leadership on recommendation of the INTOSAI-Donor Secretariat. Furthermore, non-signatory donors would be observers for a maximum of two consecutive SC meetings.

In its meeting of 10 December 2014²⁹, the full SC Leadership was informed that the INTOSAI Governing Board decided to expand the INTOSAI membership of the SC, to match the membership from the Donor Community. SAIs of China (as INTOSAI Chair), United Arab Emirates (as first Vice Chair of INTOSAI), Norway (as host of the IDI and provider of staff support to the INTOSAI-Donor Secretariat) and Brazil (as provider of staff support to the INTOSAI-Donor Secretariat) were added. It was noted that the SC had deliberately been kept large and inclusive to grow the partnership, but it was now an appropriate time to reposition the SC as an Executive (decision making) Board. The Leadership agreed that finalizing these procedures was within its mandate, while the SC should be asked to endorse the procedures at the next meeting.³⁰ The decisions of the INTOSAI Governing Board and the SC Leadership are reflected in the new guidelines.³¹

The donors also consulted each other on governance arrangements, primarily regarding the SC Leadership representation (see 3.3).

Stakeholder opinions regarding composition of the Steering Committee

The majority of key stakeholders (approximately 75%) agreed that there is a good balance between INTOSAI and donors in the Steering Committee. Interviewees raised some questions regarding representation, engagement and participation regarding both INTOSAI and the donors, but the idea

²⁶ Draft Summary of Teleconference between INTOSAI-Donor Steering Committee (SC) Leadership and Secretariat, 22 October 2014.

²⁷ INTOSAI-Donor Steering Committee: Rules for Members and Observers, Draft for Discussion at SC Leadership Teleconference, 10 December 2014.

²⁸ The status of permanent observer is introduced in 2015 for the two INTOSAI bodies AFROSAI-E and CREFIAF, while non-signatory donors could only become temporary observers for a limited number of meetings.

²⁹ Draft Summary of Teleconference between INTOSAI-Donor Steering Committee (SC) Leadership and Secretariat, 10th December 2014.

³⁰ The leadership agreed they should be finalized at the February teleconference, disseminated to the full SC and published. This would enable the procedures to be applied for the 8th SC meeting in Brazil. The procedures agreed upon by the SC leadership in December 2014 were followed and ‘INTOSAI-Donor Cooperation Steering Committee Guidelines’, 11 February 2015 were distributed and put on the website.

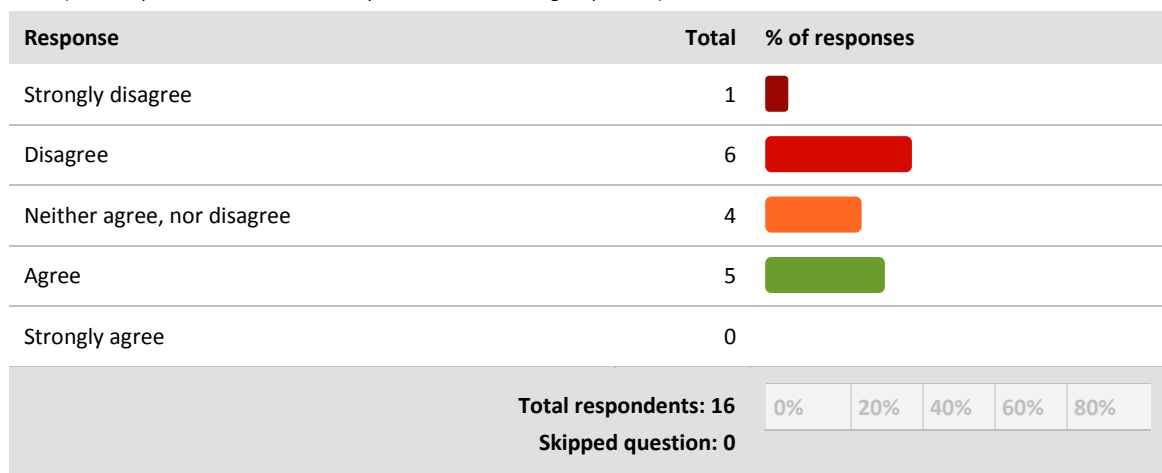
³¹ In accordance with the 2009 INTOSAI Governing Board decision, the INTOSAI membership shall comprise the Chairs of the Professional Standards Committee, Capacity Building Committee, Knowledge Sharing Committee, Finance and Administration Committee, the vice chair of the Finance and Administration Committee, 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. AFROSAI-E and CREFIAF, as the sub-regional bodies through which most members of AFROSAI collaborate, shall be granted permanent observer status to the Steering Committee.

of balanced composition was widely supported. These are issues related to the actual functioning of the Steering Committee, but not directly relevant to the governance arrangements as such. There is one exception, where stakeholders have different opinions, which is the perception of the representation of SAIs of partner developing countries, which is clear from the responses to the survey question:

Figure 3.1 Response on-line survey regarding representation of SAIs in partner developing countries

As main beneficiaries of the INTOSAI-Donor Cooperation, SAIs of developing countries enjoy sufficient representation in the Steering Committee of the Cooperation.

(Each respondent could choose only ONE of the following responses.)



The table shows some discontent regarding the perceived low representation of SAIs from transition and developing countries. As indicated above these responses were mainly provided prior to the issuing of the new guidelines, and the Evaluation Team cannot assess whether these perceptions have changed because of the new guidelines. In interviews it was also mentioned that especially SAIs involved in peer-to-peer support were perceived to be insufficiently represented. The new guidelines addressed clearly this concern.

Functioning of the Steering Committee

There have been seven SC meetings so far and the minutes are published on the website. The preparation is done by the Secretariat together with the host organization. Decisions are based on consensus according to the decision at the 1st SC meeting in Marrakech.

In the following table an overview is provided of the main items on the agenda of the SC meetings:

Table 3.2 Main items on the agenda of the Steering Committee

	1 st Morocco	2 nd South Africa	3 rd USA	4 th India	5 th London	6 th Beijing	7 th Paris
Governance arrangements	X	X					
MoU	X	X	X				
Behavior change/awareness raising		X					
Cooperation activities		X stocktaking	X esp. funding	X	X	X	X

INTOSAI topics					X	X	
Donor coordination				X		X	
Good practices SAI support			X		X		

Source: SC meeting minutes.

This overview shows that the attention gradually shifted from governance arrangements and MoU issues to INTOSAI-Donor Cooperation issues as agreed in the program documents. This finding is in line with the findings regarding relevance of the Cooperation activities. Initially, there was quite some interest to raise awareness in order to realize behavior change, but this eventually disappeared and made place for follow-up activities such as the GCfP and the SAI capacity development database that were meant to contribute to behavior change. Issues regarding INTOSAI such as the ISSAIs and issues regarding donor cooperation such as the Busan High Level Forum on Aid Effectiveness were part of the agenda. In some SC meetings, there were presentations on good practices of capacity development support, but these discussions were not followed up with concrete Cooperation activities.

Although formally the SC is the main decision-making body, in practice this proves to be difficult given the fact that there are many participants and the often packed agenda. The majority of key stakeholders does not have major problems with the way the decision-making process takes place. Nevertheless, some stakeholders are of the opinion that roles and responsibilities of the SC in relation to the Leadership and the Secretariat should be better defined. Especially the different levels of engagement of participants, both from donors and INTOSAI, raises questions regarding the effective functioning of the SC.³² In the discussion paper regarding the SC at the start of the Cooperation, an option was included to establish SC Working Groups. Several SC working Groups were initiated such as a task force on pooled funding in 2011-12, but after initial enthusiasm the functioning of this group was discontinued. For SAI-PMF a task team was put together. Nevertheless, the idea of SC Working Groups never got really off the ground.

3.3 Steering Committee Leadership

The first SC meeting in Marrakech decided on the SC Leadership, based on options presented in the Steering Committee Discussion Paper.³³ The minutes state: *“Steering Committee will be led by co-chairs and co-vice chairs from the donors and INTOSAI respectively. INTOSAI appointed the chair and vice chair of the INTOSAI Finance and Administration Committee as chair and vice chair. Currently this is the SAI of Saudi Arabia and the SAI of USA respectively. The donors appointed the World Bank as chair as a representative of multilateral organizations and DFID as vice chair representing bilateral organizations. It will be at the discretion of the Donor and INTOSAI communities respectively to decide upon changes in the Leadership. The chairpersons, vice-chairpersons and secretariat will have periodic meetings, preferably monthly, to facilitate implementation.”*

In practice, the composition of the SC Leadership did not change since the start, but at the donor side i.e. World Bank and DFID, there was a change in staff responsible for the chair and vice-chair position. After having monthly meetings, the SC Leadership agreed to hold regular two-monthly or quarterly telephone meetings.

³² It should be kept in mind that the interviews took place before the new guidelines on the Steering Committee were put on the website.

³³ Steering Committee Discussion Paper, Inaugural meeting of the INTOSAI-Donor Steering Committee, Marrakech, Morocco, 22-23.02.2010.

Among the key stakeholders, there is overall agreement on the balanced composition of the SC Leadership and the commitment of the persons involved. Leadership is said to be doing a good job pushing the Cooperation forward strategically. So, within the agreements made regarding the SC Leadership there are no major issues or concern according to the stakeholders.

However, given the evolving context of the Cooperation stakeholders did raise some issues, such as (1) the necessity of rotation of Leadership at both sides; and (2) whether the present Leadership has enough time to develop an overall vision and strategy for the medium-term given necessary strategic changes.

The issue of rotation will be discussed in the following sections on respectively INTOSAI bodies and donors.

3.4 Role of INTOSAI bodies

In 3.2 it was explained that the Governing Board of INTOSAI takes decisions regarding the representation of INTOSAI in the INTOSAI-Donor Cooperation. In the interviews some issues were raised regarding the issue of INTOSAI representation and on transparency of decision-making by INTOSAI. It goes beyond the scope and mandate of this evaluation to analyze internal INTOSAI issues. It is clear that INTOSAI is adjusting constantly to the evolving context and this affects the INTOSAI-Donor Cooperation. Some observations made by key stakeholders, both from INTOSAI side and donor side, are reflected in this report as they affect the Cooperation.

Stakeholders raised some issues such as representation of all regional bodies in the SC that are apparently solved with the new SC guidelines. Stakeholders mentioned other issues that may require some attention. One main issue is the link between the INTOSAI CBC and the Cooperation. According to the strategic plan of INTOSAI 2005-2010 Goal 2, the main tasks of the CBC are to build the capabilities and professional capacities of SAIs through training, technical assistance and other development activities. According to its website: "*The Capacity Building Committee is the INTOSAI advocate and custodian for SAI capacity development. We facilitate initiatives in support of SAIs and regions building their capacities and enhancing their capabilities*".³⁴ Stakeholders indicate that the CBC is the champion of capacity building, with the strongest knowledge and leverage on the subject, and also where all SAIs who understand the dimensions and complexities of CB provision are active. In other words, this implies the logic of having close links between the CBC and the Cooperation.

The CBC is indeed one of the four INTOSAI committees representing INTOSAI in the Cooperation, but it is the Finance and Administration Committee that plays a key role in the SC Leadership and not the CBC. According to stakeholders involved at the start of the Cooperation, this choice was a pragmatic one at the time. However, so far the CBC has been insufficiently involved in the Cooperation in a substantial role. It is the question whether 'regular' SC membership of the CBC will lead to better coordination and harmonization of capacity development activities. At present, the agenda of the annual CBC meeting shows similar topics as the Cooperation agenda, with the exception of specific Cooperation activities. Some donors also attend CBC meetings, although these are considered to be internal INTOSAI meetings. World Bank and OECD are observers. According to key stakeholders at INTOSAI and donor side, more harmonization is required, because it is perceived by some that there is *de facto* separation between the Cooperation and the CBC. As indicated later in the report joint efforts are needed to achieve results, in particular change in behavior. In line with the principles of the MoU different INTOSAI bodies should work jointly

³⁴ <http://www.intosaicbc.org/>.

towards one goal and the link between the Cooperation and the CBC is an obvious one to be strengthened.

Also the issue of independence of SAIs is not really touched upon by the Cooperation, while some donors feel very strongly about it. Nevertheless, it should be recognized that SAI independence has been an overarching principle for the MOU. At the London SC meeting in September 2012, the issue of SAI independence was presented as a possible theme in the options for the future of the Cooperation. The SC, however, chose not to include it in the program document, reflecting that various INTOSAI bodies were already working heavily in this area, and therefore it was not placed in the program document so as to not duplicate efforts or create any unnecessary overlap. The General Secretariat of INTOSAI has taken an active role on this issue on behalf of the SAI community, which is reflected in the already mentioned UN resolutions on SAI independence. However, several stakeholders are of the opinion that further attention is needed on this issue from the side of the Cooperation together with other INTOSAI bodies.

Another issue of concern is the extent to which regional bodies sufficiently represent the interest of SAIs of partner developing countries in their region. Stakeholders do recognize that there is substantial variation in the participation and engagement of regional bodies in the Cooperation. Some regions such as OLACEFS are particularly active at different levels and keep SAIs in their region informed on Cooperation decisions and activities, while in other regions there is room for improvement. This appears to be an issue of variation among regions, rather than a problem of governance structure.

Finally, it is clear that the set-up and functioning of INTOSAI affects the Cooperation. The architecture of INTOSAI is complex and the Cooperation has to deal with these complexities, which go beyond the influence of the Cooperation. INTOSAI is discussing roles and responsibilities at global, regional and country level and changes are agreed upon according to the INTOSAI procedures. The interaction between the three levels is also of crucial importance to the Cooperation, and it is the challenge to sufficiently balance the different levels. As indicated in the previous chapter on relevance, the perception is that the Cooperation pays too much attention to the global level at the expense of the regional and country level.

3.5 Role of donors

While INTOSAI is one organization, the Donor community consists of MoU signatories and non-signatories. All signatory donors of the MoU are SC members, but four of the 22 donor signatories are not active in the Cooperation anymore, while some non-signatories are quite active. Therefore, the level of participation and engagement varies considerably from one donor to another. At the set-up of the Cooperation, donors agreed on their representation in the SC Leadership, i.e. the World Bank as chair and DfID as vice-chair.

For quite some time, donors did not have their own meetings to discuss main issues regarding the Cooperation. However, this changed in the course of time and since the 2014 SC meeting donors started to have their own meetings and were consulted prior to the SC Leadership meetings. These donor meetings do not involve the Secretariat. One main outcome of these meetings is that donors agreed on Leadership principles for the donors and the World Bank would continue as permanent chair, while the vice-chair should rotate from 2017 onwards. In addition, funding issues are discussed, while apparently also behavioral change is part of the agenda.³⁵

³⁵ No minutes of the donor meetings were made available to the evaluation.

A sub-group of donors that fund the Secretariat meets once a year. These donors are NORAD, Irish Aid, Austrian Development Agency, DfID and SECO. The annual meetings take place in the context of the SC meetings and focus on practical issues related to the program documents. According to the minutes of the meeting of these funding donors, in February 2012, the donors expressed an interest in a broad dissemination of the minutes from the monthly SC Leadership teleconferences. From 2013 onwards, the approved minutes have been shared with the funding donors and the IDI Board.

Donors are facing various challenges that affect their participation in the Cooperation to various degrees:

- Delegation of decision-making to country offices complicate the effective participation of donors as Cooperation representatives are based at headquarters, but have sometimes insufficient insight and knowledge of what is happening regarding support to SAIs in the various regions and countries;
- Rotations of staff i.e. change of persons representing the donors in SC meetings affect also the Cooperation;
- Donors have different motivations for joining the Cooperation³⁶ and pursue own interests. The degree to which their interests are being addressed affects their level of participation;
- The time donors have available for initiatives such as the INTOSAI-Donor Cooperation is often related to the level of funding. As the support to SAIs does not really represent large volumes of funding, the time donor representatives can spend on the Cooperation remains limited;
- Donors are affected by the economic crisis and have suffered from budget cuts and staff cuts, which affects the Cooperation as well;
- Donors have limited possibilities to employ expert staff for all areas of support. Consequently, various donors have only very limited staff that are familiar with SAI issues.

These challenges are reflected in varied donor participation in the Cooperation and its activities at the different levels. Some donors are very active at the global level of the Cooperation, while others are more active at regional level including funding of regional bodies without being particularly active in the Cooperation, and others are mainly active at country level.

3.6 INTOSAI-Donor Cooperation Secretariat hosted by the IDI

Article 21 of the MoU states: “*The Steering Committee, once established, will undertake to establish a Secretariat for the purpose of providing administrative support to the Steering Committee*”. A discussion paper prepared for the 1st SC meeting outlines the establishment and functions of this Secretariat. On the basis of this paper and sufficient consultation³⁷ the proposal was that the IDI would host the Secretariat, which was approved by the 1st SC.

The IDI is a non-profit organization that acts as the capacity development secretariat of INTOSAI. It was hosted by the SAI of Canada from 1986 to 2000 and moved to Norway by 1 January 2001. Since its establishment, the IDI has been responsible for delivering a number of needs-based

³⁶ Some donors are not directly involved in provision of support to SAIs, but have joined the Cooperation because of particular interest in having strong SAIs that can audit their projects. For other donors, motivation is unclear.

³⁷ The discussion paper refers to the 59th INTOSAI Governing Board meeting in November 2009, which approved a report of the INTOSAI task force on donor funding which included the offering of the IDI as Partnership Secretariat. The footnote refers to a previous INTOSAI – Donor technical meeting in 2008, where donors highlighted the uniqueness that characterized the Partnership under development and INTOSAI also expressed its commitment to the Partnership and readiness to take on the responsibilities necessary to ensure successful implementation of the MoU. This led donors to question whether it would be a possibility to locate the Secretariat within INTOSAI. The issue was discussed by the INTOSAI task force on donor funding in October 2009. The task force underlined its commitment to secure appropriate INTOSAI Leadership and ownership, and concluded that locating the Secretariat within INTOSAI would contribute to this.

professional seminars and courses to SAIs of partner developing countries, mainly in the field of public auditing. In line with its Strategic Plan 2007-2012, the IDI underwent several changes. The most important change was the shift from training to a broader capacity development perspective.³⁸ The IDI has its own governance structure and works on the basis of multi-annual plans, for which it receives donor funding.

At the start of its work, the Secretariat prepared a Work Program based on the 2010-12 project document. While the Secretariat had specific roles and responsibilities, it is also part of the IDI in legal terms. Some staff had double functions in the past working both for the IDI and the Secretariat, but it is claimed that this is currently not the case anymore.³⁹ Given the hosting of the Secretariat the Head of the INTOSAI-Donor Secretariat is at the same time Deputy Director General of the IDI and member of the IDI management team. Ultimately it is the IDI Board that has the legal responsibility for all activities undertaken by IDI, including the Secretariat, and this cannot be avoided under Norwegian foundation law. There is no separate Cooperation website, but there are specific pages on the IDI website devoted to the Cooperation. This is all in line with the formal agreement that the Secretariat would be located within INTOSAI.

The majority of stakeholders agree that hosting of the Secretariat by the IDI is logical and pragmatic. The decision for the IDI to host the Secretariat was related on the one hand to the wish of donors and INTOSAI to utilize existing structures rather than creating new ones. On the other, the hosting was apparently linked to NORAD's interest and availability of funding for the Secretariat. There were also no other volunteers to take on the hosting of the Secretariat. Nevertheless, despite the agreement on hosting by the IDI there were some issues of concern at the start, such as potential conflicts of interest and whether the Secretariat could be sufficiently independent. This is reflected in the first program document, which indicates the challenge to ensure that the role of the Secretariat does not create any conflict of interest issues. According to this program document 2010-2012, it would be important to identify ways of financing the IDI programmatic side in a manner that would not impair the IDI's independence as both applicant to, and key actor within the INTOSAI-Donor Cooperation.⁴⁰ Specific measures were taken to mitigate against this risk, including the measure that the IDI cannot apply for funding under the GCfP, given its role in facilitating the GCfP process. In addition, the IDI and all INTOSAI bodies refrain from involvement in funding decisions.

All stakeholders do agree on the commitment of the Secretariat. The Secretariat is very easy to approach and responds to queries, while also being very pro-active. Stakeholders indicate that the Secretariat is hard working, and sometimes overburdened because of shortage of staff and a limited budget. Despite these problems, stakeholders do agree that the Secretariat did a good job and achieved a lot in a short period of time.

The IDI underwent several external evaluations, of which the most recent one was conducted in 2013 that also addressed the role of the Secretariat. The 2013 Progress report of the Cooperation presents extracts from this evaluation concerning the INTOSAI-Donor Secretariat: *"With regards to hosting of the Secretariat within IDI, the evaluation concludes that "The important achievements of the INTOSAI-Donor Secretariat would not have been possible had the INTOSAI-Donor Secretariat not been part of the IDI. This is because the success of these activities depends on the participation of the SAIs, who know IDI."* The evaluation concludes: *"Currently, the INTOSAI-Donor Secretariat is, for all practical purposes, incorporated into IDI. This is evidenced by:*

³⁸ <http://www.idi.no/>.

³⁹ During 2010-13, the Head of the Secretariat was a split position, 50% Head of the Secretariat and 50% IDI's Head of Administration. This changed with the appointment of a new Head of the Secretariat.

⁴⁰ See Funding of INTOSAI-Donor Secretariat, 2010-2012, p. 15

- *the planning, monitoring and reporting mechanisms;*
- *the staff, located within IDI and some working part-time with INTOSAI-Donor Secretariat and part time with IDI; and*
- *the achievements that have been possible also due to the IDI's reputation among SAIs.*⁴¹

Indeed, it is clear that the Secretariat is part and parcel of IDI. However, it is not clear to this Evaluation Team why the IDI evaluation reports on achievements of the Secretariat related to the INTOSAI-Donor Cooperation as this evaluation did not investigate Cooperation activities, although perceptions of stakeholders were collected. After the 2013 evaluation, the IDI prepared a new Strategic Plan for the period 2014-2018, including plans to expand its portfolio to include bilateral support programs, specifically for SAIs in fragile countries, which do not have other providers of support.

In 2015, a governance review of the IDI was carried out. The Terms of Reference indicate that *“the INTOSAI-Donor Secretariat was integrated into the IDI at the request of the INTOSAI-Donor Steering Committee”*.⁴² The scope of the review also includes oversight by the INTOSAI-Donor Cooperation SC in relation to oversight by INTOSAI and the IDI Board, according to the ToR for this review. The review recommends *“targeting each year a specific individual from within the international donor community whom the Board could invite to attend one of its meetings to brief Board members about developments relevant to the strategy and interests of the IDI”*.⁴³ In addition, the IDI governance review indicates that the IDI is facing two broad challenges given its new ambitions. Firstly it will be aiming to implement a wider range of activities and programs, some of which are new to the organization, and secondly it will need to engage with a growing group of international donors. This indicates that the IDI, because of its ambitions will engage more with donors, while at the same time being responsible for hosting the Secretariat. The governance review clearly indicates that the IDI needs to engage more effectively with donors to provide the resources it needs to deliver its capacity development programs, which may lead to a conflict of interest. The IDI Board has made it clear, however, that IDI's bilateral engagements will remain limited to fragile countries as a provider of last resort.

Nevertheless, there are also some issues of concern regarding the Secretariat and its functioning in the rapidly evolving context:

1. Clarity of roles and responsibilities of IDI and the Secretariat

Apparently stakeholders had different expectations regarding the Secretariat and the distinction between IDI and Cooperation activities. This is reflected in the following response to the on-line survey:

⁴¹ See p. 26-27 of the Progress report 2013 of the INTOSAI-Donor Cooperation.

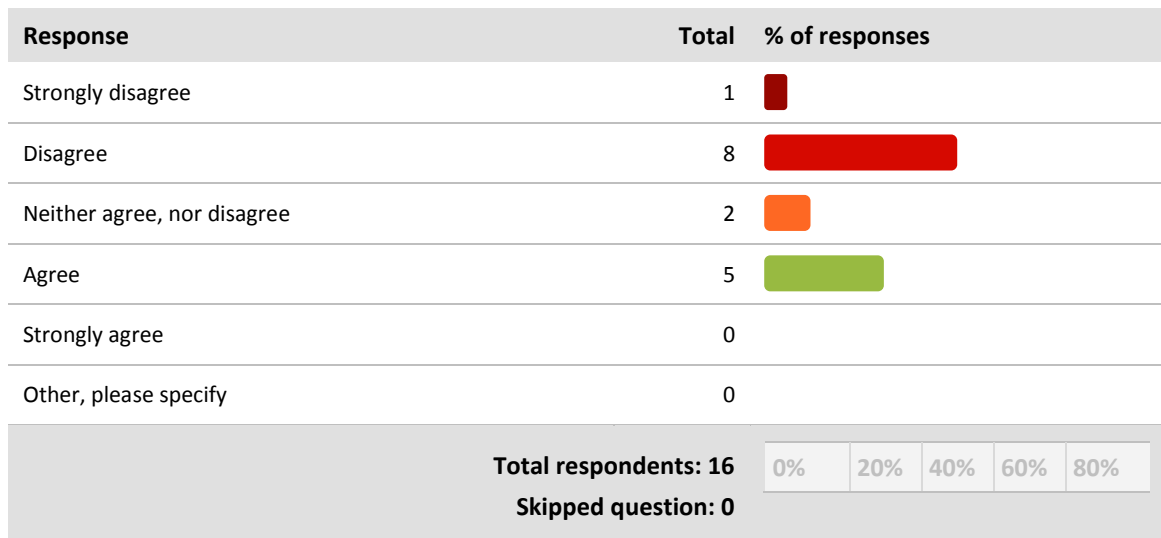
⁴² ToR IDI Governance Review, p.3.

⁴³ Frank Grogan Research and Consultancy Limited, External Review of the Governance Structure of the INTOSAI Development Initiative (IDI), Draft report, February 2015, p. 9.

Figure 3.2 Response on-line survey regarding clear distinction of activities of IDI and the Secretariat

There is a clear distinction between the activities implemented by the Secretariat, and the activities implemented by the IDI

(Each respondent could choose only ONE of the following responses.)



Over half of the stakeholders is of the opinion that there is no clear distinction between the activities implemented by the Secretariat and the IDI. The IDI evaluation and the governance review clearly indicate that the Secretariat is quite fully integrated in the IDI, and this does not appear to have led to conflicts of interest in the past. However, the new IDI ambitions can potentially lead to some conflict of interest with the role of host of the INTOSAI-Donor Secretariat as indicated above. So far, the Cooperation is aware of the importance of managing this potential risk and this will most likely be designated a priority for consideration by the Steering Committee.

2. Too many responsibilities for the IDI and the Secretariat regarding strategic steering of the Cooperation

In line with the observations on INTOSAI representation in the Cooperation, some stakeholders are of the opinion that the IDI takes up an important part of the active INTOSAI representation in the Cooperation, thus partially fulfilling the responsibilities of INTOSAI bodies and committees.

As the Secretariat with IDI support is working full-time on the Cooperation, it is in practice responsible for preparing strategic decision-making for approval by the SC Leadership and the SC. Therefore, a dilemma indicated by key stakeholders is whether there has been enough guidance, direction and support to achieve what was intended, although the commitment of both the SC Leadership and Secretariat is recognized.

4 Changes in SAI and donor behavior

This chapter addresses the evaluation question regarding the change in behavior of INTOSAI and the Donor community in relation to the principles of the MoU. It thus focuses on changes in the behavior of key Cooperation stakeholders at all three levels - global, regional and country-, and on whether the Cooperation has contributed to this. After the presentation of key findings, it continues with examining first SAI and then donor behavior in terms of the availability, quality and use of strategic plans as a basis for SAI capacity development and of the general extent, to which support is demand-driven and corresponds to SAI needs. In addition, information is presented on behavioral aspects such as coordination and complementarity of SAI capacity development, while other issues such as the quality of the provision of support, and particularly the integration of peer-to-peer support, are also explored. The chapter is based mainly on findings from the eight country case studies, and on interviews with key stakeholders at the global and regional level.

4.1 Main findings

- All SAIs included in this evaluation did avail of a strategic plan. Although there is quite some variation in the quality of the strategic plans, there is evidence that they are increasingly serving as a basis for capacity development support, and can clearly articulate main SAI priorities and demands. A number of SAIs are becoming more decisive and proactive towards donors and other providers of support with respect to aligning assistance with the strategic plans;
- A number of well-established and strong SAIs such as SAI Brazil and SAI India are emerging as key providers of support to peers in their region and beyond. The extent, to which INTOSAI regional bodies facilitate such peer-to-peer support varies, as does the overall promotion by regional and global level INTOSAI bodies of the Cooperation and their active engagement with this initiative;
- Country case studies show that for SAIs, however, better-coordinated and more complementary support is not always in their interest as this may lead to less support. However, some SAIs have taken the initiative for coordinating donor- and peer-supported projects;
- Donors provide more demand-driven support in line with the strategic plans of SAIs. Donors also include more peer-to-peer support in the projects and programs they fund;
- Donors are interested to improve the coordination of their support to SAIs including joint projects and activities and clear division of responsibilities. However, in the countries visited for the evaluation, practical arrangements regarding coordination mechanisms were often unclear, and overlap between projects could not always be avoided;
- There is no convincing evidence of a scaling up of donor support, as global level information on funding is unreliable, and clear increase of support was noted only for one country in the case study sample;
- Despite improvements, donors sometimes pursue their own interests (audits of donor-funded projects or sectors) or set their own priorities (e.g. environmental audits). Such interests may not be in line with gradual capacity development of SAIs where sufficient resources should remain available for SAI core functions;
- Communication and promotion of the Cooperation from donor headquarters to country offices is cumbersome. Only a small minority of donors have clearly articulated the importance of the Cooperation in their internal communication, and even in those cases, donor representatives in developing countries are for the most part insufficiently aware about the Cooperation initiative;
- There is no evidence of a successful and well-coordinated policy dialogue between donors and government on SAI issues of independence or mandate. Often, support to SAIs is part of a

broader PFM dialogue, in which the position and function of the SAI is often not taken up as an important issue by donors. Therefore, also coordination between donors on aligning PFM reforms to SAI capacity development is often not sufficient.

- Given the interplay of many factors and circumstances that influence SAI and donor behavior, a direct contribution of the Cooperation's initiatives to observed such changes cannot be concluded. The often very limited awareness among both SAIs and donors on the MoU principles and the Cooperation initiatives at the country level also speaks for the fact that such influence has been indirect and only one factor among many.

4.2 Changes in SAI behavior

4.2.1 Availability, quality and role of strategic plans for the provision of support

One of the principles of the MoU that focuses on behavior change states that SAIs will endeavor to develop “*comprehensive, realistic and prioritized*” strategic and development action plans, which would *inter alia* serve as the basis for donor support. This principle of the MoU is a key determinant of needs-based and demand-driven support, and is fundamental for ownership.

A comparison between the results of the 2010 stocktaking and its 2014 update shows that the share of SAIs which state they have a strategic plan in place has increased from 72 to 92 per cent of SAIs.⁴⁴ However, the stocktaking could not examine whether strategic plans serve as a basis to solicit donor support for capacity development. The country case studies confirm that in all cases (in-depth and desk studies) SAIs had a strategic plan in place, which they have, depending on its quality used as the basis for institutional development, including for support provision by donors.

Interviewed SAIs could clearly indicate how various support projects are linked to their strategic plan. Also, donor interviewees at the country level underlined that SAIs have demonstrated growing decisiveness when indicating their preferences for support based on specific areas of the strategic plan.⁴⁵

In Zambia, although audit of extractive industries is not identified as a priority in the current strategic plan, it gained traction and is now included in the peer-to-peer support provided by OAG Norway.

However, the overall quality of strategic plans in terms of comprehensiveness and realism continues to be an issue for some of the countries studied. In three cases (Burkina Faso, El Salvador, Paraguay), strategic plans did not include an analysis of strengths and weaknesses, and lacked well-defined objectives and well-planned activities. This has compromised prioritization, and has also limited the suitability of the strategic plan as a basis for institutional strengthening. It also links to the finding that SAIs still experience difficulties when it comes to formulating project proposals for donor assistance. Also, the in-depth case studies revealed SAIs have been less decisive when it came to choices on the technical modalities of support. There were instances when preferences for e.g. on-the-job training instead of classroom training, or methodological

In Dominican Republic, the Strategic Plan covers a six-year timeframe and focuses especially on organisational development. With such areas now largely covered by donor support, attention has shifted to SAI's core business, and subsequent stronger focus on support to audit work is visible in donor projects.

⁴⁴ A lack of comparability in the stocktaking and update data should be noted. Firstly, there was a lower response rate to the 2014 update, although the number of responses actually increased. Secondly, the question in the 2010 round that scoped whether SAIs with a strategic plan also had a related action plan is not explicitly assessed in the 2014 Global Survey, which only looks at the share of SAIs with an action plan (and not in the combination of a strategic and action plan).

⁴⁵ It should be noted that IDI developed a specific capacity development program on strategic planning for SAIs, which it rolled out from 2008 onwards to some of the INTOSAI regions, such as AFROSAI E, CREFIAF, OLACEFS and ASOSAI.

support instead of organizational strengthening, were not expressed clearly by SAIs, and led to some dissatisfaction with the support received.

Nonetheless, for two out of the four in-depth case studies (Dominican Republic, Zambia), despite the strategic plan not being sufficiently articulated or comprehensive, the respective SAI has clearly indicated its needs and priorities beyond what was included in the plan. Accordingly, donors have also showed flexibility in adjusting the support areas covered by their projects. Therefore, the principle of demand-driven support has been broadly respected by the SAIs covered in this evaluation, and despite shortcomings observed above, a positive change is visible in terms of more emphasis on the strategic plans, and more decisiveness with regard to the communication of needs and priorities.

4.2.2 SAI and the coordination and complementarity of support

As regards changes in SAI behavior with respect to coordination and complementarity of different support projects by donors, the in-depth country studies provide evidence that SAIs might not always be interested in full complementarity. While all four SAIs have a coordination or planning unit in charge of external support provision there were signs that full disclosure of information on support received by donors was not always explicitly aimed at.

Insufficient coordination of support by the SAI itself was particularly evident in the area of training, where the majority of instances of duplication was observed. In several examples from the in-depth case studies, SAIs (Nepal, Zambia) sought funding for staff training activities at home or abroad that were either unnecessary, or had been already provided. Global and regional level events are particularly attractive because they provide opportunity to travel and engage in networking. However, as they are usually supply-driven, sometimes they are not relevant, or the topics have already been covered in another training. In order to make a case for participation in a training to nonetheless be funded, SAIs tend to keep the detailed overview of training received and participants to themselves, and not disclose the full information to donors.

There were also examples of insufficient coordination by SAIs of more important interventions focusing on capacity building and resulting lack of complementarity. Stakeholders from SAIs are proactive in exploring opportunities to secure additional funding, especially given common issues with shortages of own budget. However, specific areas for which new donors show interest to provide additional support may not always be relevant and in line with current priorities. SAIs are rather willing to accept a compromise in terms of complementarity and priorities than to refuse extra funds. Yet apart from not being necessarily relevant, bringing in new support providers might have a negative impact on on-going assistance. As indicated by one interviewee: *“There will always be more activities we want to carry out than available funding. We need to be proactive. But making a case to a new donor can be difficult, as it might get other donors upset”*. Thus, SAIs seem to face a dilemma, in which in their view support is never fully sufficient yet being fully open in terms of what is already being provided might also pave the way for less support, or discourage existing and potential donors. Another issue which can explain why SAIs cannot always ensure complementarity of support pertains to those cases where capacity for formulating proposals is weak. In such cases, old project proposals that have proven to be convincing to donors are being recycled whenever a new opportunity for funding arises.

In the Dominican Republic, the SAI has taken the initiative to organise a monthly informal lunch meeting with donors participating in the PFM coordination group to discuss specific issues pertaining to external audit.

Nonetheless, some SAIs have overcome such temptations, and now show clear recognition and actions towards taking a leading role in cooperation. As noted by one interviewee “*We realized that if we have a good marriage, there is no need to bring a lover in and spoil the marriage*”. Importantly, in all in-depth case studies, main providers of support underlined that final responsibility for coordination lies with the SAI, even though it is clear that assuming this lead is a learning-by-doing exercise. This is also confirmed by one example from the group of desk-based country cases (El Salvador), where the SAI has not only taken the initiative for coordination, but has also consistently disclosed full information on donor-funded activities.

4.2.3 Peer-to-peer support

Another key principle of the MoU emphasizes the importance of peer-to-peer support. Although the formulation in the MoU concerns predominantly the donors’ role to promote such peer-to-peer support, it is important to describe the behavior of SAIs, as well as INTOSAI regional and global level bodies in this respect as well in order to view the extent, to which peer-to-peer support is indeed welcomed and facilitated by SAIs.

In the in-depth case studies, SAIs have repeatedly underlined the importance and benefits of peer-to-peer support. In each of the four countries, the SAI received assistance from peer SAIs both independently (as stand-alone projects) and in the context of donor assistance. The case of Nepal demonstrates that support by a peer SAI can also be instrumental for ensuring the trust of donors in the SAI and getting them on board with additional assistance. Another example from the same country case study reveals that peer SAIs from the region, like SAI India can also have a clear advantage with sensing the institutional culture and specific challenges in peer SAIs. This allows them to better focus and organize their support accordingly. At the same time, those SAIs providing peer-to-peer support have experienced difficulties to position themselves as “*an institutional partner, and not just as some additional consultancy support*”. This indicates that peer-to-peer support requires substantial efforts in terms of communication and expectations management. This includes both the provider and the SAI receiving peer-to-peer support.

It is noteworthy that an increasing number of SAIs are willing and capable of providing peer-to-peer support. At the global and regional level some SAIs of recently advanced economies such as Chile, Colombia, Mexico, Brazil, Namibia, South Africa, Malaysia and India have emerged as strong providers of support next to “traditionally” involved SAIs like Norway, Portugal, Spain, Sweden or the UK. Among Latin America’s SAIs, Colombia and Chile’s success with specific IT applications on quality control of audit results has led to widespread replication and adoption in the region. IDI global and regional programs are also organized on a peer-to-peer basis, and a large number of SAIs provide experts for these programs. Nevertheless, as noted by a global level interviewee “*SAIs with a developing country background that can successfully provide peer-to-peer support are still only a handful*”. Those SAIs sometimes still face capacity issues that can limit the extent to which they can provide support to others. Thus in parallel, there have been also other initiatives of South-South cooperation, where weaker SAIs have sought to join forces in order to seek mutual enhancement. In some of those cases, the respective regional body has facilitated efforts, and especially OLACEFS, PASAI and AFROSAI-E stand out with respect to fostering peer-to-peer support. Some other regional bodies, like ASOSAI and CREFIAF have been less engaged in brokering specific bilateral relations between their members.

Interest from peer regional SAIs for SAI Chile’s IT system was so overwhelming that it faced capacity limitations in its own organization, as staff were increasingly involved in peer to peer support.

4.2.4 Promotion of the Cooperation by regional and global INTOSAI bodies

At the regional and global level, behavior of INTOSAI and its bodies varies considerably as regards acknowledgement and implementation of MoU principles such as peer-to-peer support and development of realistic strategic plans.

On the one hand, an analysis of INTOSAI, the IDI and some of the regional bodies' strategic plans⁴⁶ reveals strong links to the MoU principles, including direct referral to the Cooperation (Table 4-1). In addition, even if an explicit link to the MoU is not made, the core obligations of the SAI community as per the MoU, namely the development of strategic plans, and the enhancement of peer-to-peer support have a prominent place in the INTOSAI bodies' strategic plans. This signals that INTOSAI bodies have taken up the task of promoting and implementing MoU objectives in their respective regions and areas of responsibility at the strategic level. On the other hand, apart from the aspect of peer-to-peer support, which is evidently central to all INTOSAI bodies, the level of attention and priority to core issues targeted by the Cooperation, such as development of realistic strategic plans by SAIs as basis for support, is featured only in half of the studied strategic documents (ARABOSAI, PASAI, IDI).

Table 4.1 Incorporation of MoU and Cooperation in INTOSAI bodies' strategic plans

MoU element	Citation	Origin
Reference to peer-to-peer support	<ul style="list-style-type: none"> Promote technical cooperation and consulting services among member SAIs; Facilitate peer learning through sharing best practices. 	ASOSAI Strategic Plan 2011-2015
	<ul style="list-style-type: none"> Urge Arab SAIs to adopt cooperation and continuous improvement based on knowledge and experience sharing, as well as on conducting joint studies and research. 	ARABOSAI Strategic Plan 2008-2012
	<ul style="list-style-type: none"> Partnerships and 'twinning' arrangements are developed between SAIs within PASAI and globally. 	PASAI Strategic Plan 2012-2024
	<ul style="list-style-type: none"> Develop and maintain a system based on best practices to meet the demands of training and technical assistance from member SAIs, as well as encourage peer exchange. 	OLACEFS Strategic Plan 2011-2015
	<ul style="list-style-type: none"> Increased peer-to-peer and south-south support. 	IDI Strategic Plan 2014-2018
	<ul style="list-style-type: none"> Promote best practices and quality assurance through voluntary peer reviews. 	INTOSAI Strategic Plan 2011-2016
Reference to development of country-led strategic plans that are comprehensive, realistic and prioritized	<ul style="list-style-type: none"> SAIs develop and implement their own comprehensive and realistic strategic plans. 	PASAI Strategic Plan 2012-2024
	<ul style="list-style-type: none"> Support aligned behind SAI-led strategies. 	IDI Strategic Plan 2014-2018
	<ul style="list-style-type: none"> Call upon the member SAIs to set out a dedicated strategic plan in the field of capacity development. 	ARABOSAI Strategic Plan 2008-2012
Direct reference to the MoU and to INTOSAI-Donor Cooperation	<ul style="list-style-type: none"> Explore various sources including the INTOSAI-Donor Cooperation Initiative to mobilize additional resources for member SAIs' capacity development activities; Cooperate with the INTOSAI-Donor Steering 	ASOSAI Strategic Plan 2011-2015

⁴⁶ AFROSAI-E and CREFIAF's strategic (corporate) plans are not publically available. CAROSAI does not have a strategic plan.

MoU element	Citation	Origin
	Committee to build sound partnership with international donor community.	
	<ul style="list-style-type: none"> INTOSAI provides a platform to promote the development of OLACEFS and initiate partnerships, especially through the INTOSAI-Donor Cooperation, to promote projects and initiatives for the benefit of member SAs. 	OLACEFS Strategic Plan 2011-2015
	<ul style="list-style-type: none"> The IDI will continue to facilitate scaled up and more effective support for SAs through the INTOSAI-Donor Cooperation.⁴⁷ 	IDI Strategic Plan 2014-2018
	<ul style="list-style-type: none"> Sustain and develop further cooperation with the international Donor Community through the Memorandum of Understanding; Support implementation of the Memorandum of Understanding (MoU) between INTOSAI and the Donor Community, in cooperation with the INTOSAI-Donor Steering Committee and INTOSAI bodies, to enable capacity-building support that is demand-driven and sustainable to developing country SAs. 	INTOSAI Strategic Plan 2011-2016

As regards practical approaches towards promoting the Cooperation, most regional bodies facilitate and help organize workshops and events related to the Cooperation, such as on the drafting of donor proposals, or on the SAI Performance Measurement Framework (SAI-PMF). They also publish key messages regarding Cooperation developments (e.g. Steering Committee meetings). However some regional bodies, such as PASAI, AFROSAI-E and OLACEFS are considerably more active than others in that respect.

At the level of global INTOSAI bodies, the IDI has a program focusing on strategic and operational planning for SAs, and has supported e.g. CREFIAF members, where the lack of strategic plans was most prominent, according to the 2010 stocktaking. It has also aligned its global and regional capacity development programs to the needs identified in the stocktaking, and also through the Global Call for Proposals. Many of the Cooperation's activities are carried out jointly with the IDI, which contributes to translating the MoU principles from the global to the country level.

As of recently the Capacity Building Committee (CBC) has assumed a more active role, especially when it comes to strengthening donor's engagement for CBC's core objective of peer-to-peer support. In this respect, a few global level interviewees did note that there is a certain tension between the CBC and the Cooperation, given the overlap in objectives. In conclusion, behavior of regional and global level INTOSAI bodies towards implementing the MoU principles has varied, with some stakeholders strongly engaged, while others less so.

4.3 Changes in donor behavior

4.3.1 Support for implementation of strategic plans

As noted above, the MoU underlines the responsibility for donors to respect SAI's leadership in the development of strategic and development action plans, and to support their implementation. In all eight countries involved in the desk and field studies, an assessment of support projects to SAs

⁴⁷ The IDI Strategic Plan 2014-2018 also includes several direct references to the MoU, however without specifying concretely its principles.

showed alignment of each project with areas identified in the strategic plan. Some of the donors interviewed at the global level clearly emphasized that the availability of a strategic plan is a key precondition for support, as it strengthens ownership and sustainability of project results.

Importantly, whenever a strategic plan was not yet in place at the time a donor considered providing assistance (Nepal, Burkina Faso), or the existing strategic plan was not deemed of sufficient quality by the new SAI leadership (Dominican Republic) itself, SAIs have prioritized the development of a strategic plan as a starting activity to be assisted by donor support. It should be noted that in such cases, SAIs have assumed a leading role in drafting the strategic plan, whereas donors and providers of support have acted more in an advisory role. Sometimes, another SAI assisted with the development of a strategic plan through a peer review, and in other cases donors provided consultancy support for strategic planning before or at the onset of a support project. In the one case where the strategic (corporate) plan is not fully owned or clearly followed by the SAI, donor efforts have focused on supporting its usability by introducing a monitoring and evaluation system for it.

In Nepal, the first Strategic Plan was based on the results of a peer review by SAI Malaysia, and it was also consulted with experts from OAG Norway that are providing long-term technical assistance.

In Burkina Faso, the SAI received assistance from IDI in drafting a first strategic plan. The second strategic plan was based on a diagnosis done at the onset of a joint donor project.

In the case studies, there were a number of instances where donors also carried out an own assessment next to relying on the strategic plan prior to the decision to provide support. For some donors, such an assessment is part of their standard due diligence procedures, and is thus a requirement. For others, the need for such a review demonstrates that donors might feel that the strategic plan is not sufficient to decide on the design and the modalities of support. On the other hand, external assessments bear a risk of low ownership of the results, and can also contribute to a so-called “assessment fatigue”. This has been the case in El Salvador, where given that two donors had recently carried out their own diagnosis of the SAI, there was certain initial reluctance to also implement pilot of the SAI-PMF methodology.

4.3.2 *Coordination, complementarity and harmonization of support*

The in-depth country case studies revealed that in broad terms, donors have made steps towards better coordination and harmonization of their support to SAIs. Also complementarity has been addressed, often already at the conceptual (design) level. Donors have demonstrated an intention to support separate areas and avoid overlaps, also for instance through choosing to focus on specific modalities (training, methodology support, organizational development).

As regards practical arrangements for coordination, two main scenarios can be distinguished, namely (1) countries, in which donors each have financed separate capacity development projects and with one donor taking the lead and responsibility for coordination (Dominican Republic, Zambia); and (2) countries, in which the bulk of support was provided through a pooled funding arrangement managed by one donor or development agency that ensured coordination (Nepal, Burkina Faso, Uganda).

In Zambia, the two main support projects, namely the RIDP financial assistance support by the Norwegian Embassy and the Netherlands, and the technical assistance by OAG-N, have benefitted from sharing a project document and coordination structures. Additional support, most notably through World Bank-managed MDTF projects has also been coordinated through regular contacts with the Norwegian Embassy, which is accepted by all donors as the lead donor in the external audit area.

With respect to the first scenario it is notable that even in the absence of formal coordination structures, the donor that had taken the lead has had significant authority to discuss with and persuade other donors to engage in providing possible SAI support. As well, the donor in charge of coordination has been instrumental for achieving synergies and maximizing complementarity between projects, such as common funding of activities, or transferring of activities from one project to another if deemed relevant. This was very clear in the case of Dominican Republic, where on several occasions donors had liaised to harmonize their support. In the second situation, obvious advantages beyond the avoidance of duplication concern the limited communication and reporting burden for the SAI, which has to deal with only one counterpart acting on behalf of all donors. Nonetheless, from the country case studies no trend emerged that donors are increasingly pooling funds to support SAI capacity development activities. The SAI capacity development database includes 13 projects where a joint funding or implementation arrangement exists, however it does not provide a reliable baseline to judge on trends and changes.

In El Salvador, two donors met prior to deciding on possible future support in order to coordinate and determine possible synergies. However, a third provider of support was not consulted in this process.

It has become clear that in some cases coordination can still be challenging, and overlaps could not always be avoided. In some cases, donors have not been entirely inclusive when coordinating on-going and future support activities. In other cases, lack of or weak coordination during planning resulted in duplication of activities and overlaps could only be avoided in an *ad hoc* manner by removing activities from certain interventions that were already included in other projects. Reasons for such behavior have been different, though often it was rather lack of clear communication and relationships between donors than purposeful exclusion or avoidance of coordination.

One particular area of concern for donors is training, where other capacity development providers (peer SAIs, INTOSAI bodies) are also involved. In the in-depth case studies, donors interviewed usually did not have a full overview of the training received by the SAI additional to what was funded in their project, and this resulted in gaps as well as in duplications. The extent, to which donors recognize this issue as problematic varies. For example in Burkina Faso, donors contributing to a joint support project noted the fragmentation of training activities, however for other SAIs (Zambia, Dominican Republic) donors share the view that the SAI itself has to ensure complementarity of training.

Another issue pertains to timing of projects. Some SAIs have had to deal with three or four projects running in parallel, which has put a strain on capacities. In one example, the financial audit team of a SAI was planned to receive so much classroom training over a prolonged period of time that it could no longer cope with its normal work obligations. In another example, methodological assistance provided within one project did not come in time to link to training activities foreseen in another project, so that training was provided on a very general level only.

Finally, an important finding on donor behavior with respect to coordination and complementarity is that in several instances, donors' own interests and priorities led to capacity development provision that was not necessarily in line with the SAI's needs, immediate priorities, or capacities. Examples include areas such as environmental audit, audits of donor-funded project, or IT audits, which have been introduced in SAIs that were confronted with many outstanding issues in core areas of financial and performance audit. Although interviewees at the country level have been careful and subtle when approaching this issue, in-depth case studies detected tendencies among some donors to choose SAI areas not yet supported by others in order to be in a better position to claim

results, rather than because there was a real pending need for capacity development in such areas. This finding also links to growing pressures for better accountability and results felt by donors in their home countries. There were also examples of donors eager to support certain capacity development areas and specific audits that were linked to other support projects (e.g. audit of extractive industries linked to support for Ministry of Mining). While in principle this demonstrates a comprehensive approach to capacity development, it does not preclude a concrete assessment of needs, priorities and resources in the SAI itself. Last but not least, discussions with donors at the global level revealed that from their perspective, there may be other arguments to consider for a decision to start supporting the SAI, such as the concrete strategic priorities they have in the country or region, and those might compromise considerations of complementarity or sustainable capacity development in line with available resources in the SAI.

4.3.3 Peer-to-peer support

One area where a strong positive change in behavior of donors was observed, was the promotion of peer-to-peer support through the inclusion of specific activities in donor-funded projects. The large majority of donor projects reviewed in the country studies included specific activities to introduce institutional cooperation with a peer SAI, and also to promote regional exchange through participation in events of the respective regional INTOSAI body. Some examples include:

- In Nepal, donors included a peer review by SAI India as an activity in the MDTF project to the SAI;
- In Dominican Republic, donors supported various peer-to-peer activities with SAIs of Colombia and Chile (citizen participation, control systems), with SAI Honduras (on SAI-PMF) and SAI Puerto Rico;
- In Burkina Faso, the joint donor project sometimes funds participation of the Burkina Faso SAI in regional CREFIAF and AFROSAI activities;
- In Zambia, the joint Norway/Netherlands project was made conditional upon a parallel institutional cooperation with SAI Norway;
- In Bangladesh, implementation of support to OAG is provided by a consortium including UK NAO;
- In El Salvador, the SAI is participating in OLACEFS activities through a regional donor-funded support program;
- In Paraguay, donors included activities to be implemented by the SAIs of Chile and Mexico in their projects.

Besides evidence at the country level, interviewees at the global level also shed some light on the change in donor behavior regarding peer-to-peer support. Namely, some donors explain that in the past there have been procurement regulations that have made the inclusion of peer-to-peer support more difficult. Currently, the majority of donors show that they are able to embed such activities in the framework of their SAI capacity development support. As noted by one donor at the global level *“From the perspective of donors, peer-to-peer support can be more effective than hiring consultants. It also seems more sustainable, and feels more comfortable”*. SAIs that are involved in the provision of support also acknowledge that there is more support from donors available for such activities, even though they also point out that more clarity is needed with respect to the specific modalities and circumstances under which donors are prepared to fund peer-to-peer support. This is also confirmed by some donors at the global level, who see a stronger role for the Cooperation in this area in terms of establishing criteria and requirements when it comes to donors funding peer-to-peer support.

The database on SAI capacity development support indicates that there is an increase in donor funding for regional and global peer-to-peer SAI support programs provided by the IDI and

INTOSAI.⁴⁸ Although it has only recently picked up, the SAI CDF also emphasizes in its guidelines the mobilization of peer-to-peer support as a key premise. Thus, a positive change in donor behavior as regards peer-to-peer support is evident at all three levels.

4.3.4 Donor behavior related to policy dialogue

Two interrelated aspects were explored with regard to changes in donor behavior at the level of policy dialogue. Firstly, according to the MoU, “*In cases where the Donor Community provides general budget support, wherever possible, the Donor Community will underline the importance of adequate SAI funding in the dialogue with the partner country*”. Only one country involved in the evaluation received (general) budget support i.e. Burkina Faso, therefore the policy dialogue related to general budget support could not be examined. Nevertheless, the Evaluation Team explored the broader policy dialogue between donors and the government on SAI issues. Secondly, the policy dialogue regarding the PFM environment was examined in connection to issues of alignment between SAI and related PFM reforms.

The majority of SAIs in both the in-depth and the desk-based country case studies experience limitations in terms of financial independence. This mainly links to their budget being decided upon by the Executive rather than the Parliament. Funding is often not sufficient, and in some cases the staff of the SAI is part of the general civil service. The extent to which such issues are recognized as important by donors and are being brought up in the policy dialogue with government has varied from country to country:

- In two of the in-depth case studies (Nepal and Zambia), limitations in financial independence were not seen by donors as significantly impacting actual work of the SAI or its independence. As a result, such issues were only to a limited extent part of the policy dialogue;⁴⁹
- In Burkina Faso, donors have not agreed how to address issues related to the limited legal and financial independence of the SAI in their policy dialogue with the government;
- In other cases, such as Bangladesh or Paraguay, some indications could be gathered from the desk-based research that donors have included SAI independence issues in the dialogue with government, and have also supported the drafting of proposals for legal amendments in this respect;
- In Uganda, both legal and financial independence of the OAG is considered by those donors that could be interviewed to be sufficient;
- For a final pair of countries (El Salvador, Dominican Republic), donors have preferred a softer approach towards policy dialogue, and following changes in SAI leadership have intensified support to the SAI in an effort to strengthen independence.

It should be noted that in three of the countries studied, donors also note a positive change in government’s attitude towards SAIs. This change is characterized by increased willingness by the government to co-finance donor-funded projects or accepting loan-based instead of grant-based projects (Dominican Republic, Zambia, Paraguay).

Policy dialogue also refers to the dialogue between donors and the alignment between SAI support and broader PFM reforms. The majority of cases showed that attention to SAI issues in the context of PFM donor coordination is limited. As summarized by one interviewee at the global level, “*The reality is that SAI support is often too small to be the subject of separate coordination, but it also receives limited attention in the context of broader PFM coordination*”. Alignment between SAI

⁴⁸ Information in the database on such programs is considerably more complete and accurate than country-level data.

⁴⁹ It should be noted that in the case of Nepal, the lack of Constitution significantly impacts efforts towards enshrining SAI’s independence in law. OAG Norway did organise a high-level event related to independence of SAIs, where donors participated. In the case of Zambia, the SAI is considered one of the well-performing institutions, and government funding has been increasing over the years, which is why donors do not see an immediate need for policy dialogue in this respect.

reforms and SAI capacity development also varied, especially when the assistance was not part of a broader PFM reform program.

Such findings on alignment with PFM reforms at the country level contrast somewhat with opinions of global level interviewees from the INTOSAI and donor communities. Some of those see a positive change in coordination of SAI and PFM reforms, as well as a growing realization of the need to link better audit with typical PFM reforms in the executive domain. Donors at the global level have in several instances mentioned that in the PFM area, the general focus is shifting towards downstream PFM, such as budget execution, accounting and Integrated Financial Management System (IFMIS)⁵⁰ reforms. They acknowledge that, in the words of one donor interviewee, those issues “cannot be viewed in isolation from the broader environment and especially SAIs as institutions of control”. Several donors have developed conceptual approaches and guidance notes that emphasize the role of SAIs for broader PFM strengthening.⁵¹ The country case studies however show that there continues to be a gap between such conceptual approaches towards PFM and accountability at the global level on the one hand, and practical implementation of related PFM and audit activities at the country level.

4.3.5 Donor behavior at the global level: scaling up of support and promotion of the Cooperation from the global to the country level

Although the MoU principles and guidelines pertaining to behavior are mostly concerned with the country level, the evaluation reviewed two aspects at the global level. Firstly, according to the MoU, the Donor Community will “endeavor to mobilize additional resources” to support the implementation of SAI strategic plans. Secondly, donor behavior at the global level also concerns the specific actions of headquarters staff in terms of communicating on the Cooperation and promoting the MoU principles.

There is no firm evidence at the global level or a scaled-up financial support to SAIs, although anecdotal evidence suggests some increase in funding. The database suggests an increase of donor funding to global and regional programs such as the ISSAI implementation initiative or support to strategic planning in the CREFIAF region. At the same time, no consolidated and accurate data exist on donor support to SAIs which prevents an analysis as to global trends in funding. This is also caused by the fact that some donors cannot clearly distinguish and report on specific support to SAIs if this is provided in the context of larger programs and budget support.. In addition, the SAI capacity development database proves not to be particularly reliable on financial data (see chapter 5). Consequently, it cannot provide at this moment an adequate baseline for measuring changes in global funding levels to SAIs. The finding that there is an increase of funding at global and regional level is in line with the finding in chapter 2 that the Cooperation has mainly focused on the global level and to a lesser extent on the regional level. When controlling for shortcomings in the country-level database information, no increase in country-level funding for the period 2011-2014 can be concluded. Therefore, it cannot be excluded that the observed increase in funding for regional and global level programs has been not offset by decreases at the bilateral level. Nonetheless, representatives of four donor organizations of which three multilateral agencies have observed a scaling up of their support to SAIs, even though not in all cases they have figures to confirm this statement. Some members of the SAI community at the global level also note that

⁵⁰ An IFMIS system links up and consolidates the various accounting and budgeting (revenue and expenditure) information records on flow and stock of government financial operation. It allows for a comprehensive overview of government balances, as well as for a comparison between planned and executed expenditures.

⁵¹ The EU's revised Budget Support Guidelines (2012) include as a fourth general eligibility condition “Transparency and oversight of the budget”. GIZ's Good Financial Governance Approach also emphasizes the need for parallel strengthening and alignment between budget preparation, execution and oversight of PFM. Other donors, such as DFID, World Bank, OECD and ADB, have published important studies and compendiums of experience from SAI support, which also embed SAIs in the broader PFM context.

more support is provided to SAIs. Still some donors have not increased funding due to internal limitations.⁵²

There is a lack of communication on the INTOSAI-Donor Cooperation and its underlying principles signified by the very limited awareness of in-country donor staff of the Cooperation. Only a few donors covered by this evaluation could point out how they disseminate the key characteristics of the INTOSAI-Donor Cooperation and of its activities to their country office staff. For two donors (EC and SECO), a back-to-office report is prepared, which is then circulated to other regional and country offices but there is no evidence on follow-up actions at those levels. In other cases, the approach is a more proactive one, and centers on bilateral contacts between head office and country offices on SAI capacity development issues, including the promotion of and participation in Cooperation activities. This was observed at the country level for WB and IADB staff who seem substantially more informed on the Cooperation than those of other donors and agencies. Those two agencies, as well as USAID, have also organized training events and presentations on Cooperation issues for their staff. Therefore, this approach appears more effective than general written communication.

4.4 Contribution of INTOSAI Donor Cooperation to changes in behavior

The evaluation reveals positive behavioral change at the country level; also the principles of the MoU and the Cooperation are increasingly put to practice. However, the changes in behavior cannot be directly linked to the Cooperation.

Examples of positive behavioral change at the country level are the better inclusion of peer-to-peer support, the improved coordination of capacity development support and the use of strategic plans by donors willing to provide support. There have been, however, also indications that donors' and SAI's strategic interests and other considerations besides effective capacity development continue to play a role with regard to SAI support. Those may compromise MoU principles of coordination and needs-based support.

Evidence from the country case studies shows that at the country level, both SAI and donor behavior was observed to be increasingly in line with MoU principles. This confirms that one of the main assumptions of the Cooperation, namely that donors and also SAIs are interested and willing to change their behavior, has been correct. At the same time, the overwhelming majority of SAI and donor staff at the country level lack detailed knowledge of the Cooperation, and are often not aware of the existence of the Cooperation (see chapter 5). MoU principles were not known and in most cases information from the global level regarding the Cooperation did not reach country level stakeholders. As the following chapter will demonstrate, specific Cooperation activities such as the GCfP and the database have not proven to be particularly effective at the country level. This apparent contradiction at the country level between mostly positive behavioral change and lack of awareness or clear positive contribution of Cooperation activities is related to the background and the context of the MoU. The MoU stems from a broader discussion and commitment of donors and partner countries to aid effectiveness principles. It specifies those principles and adapts them to the realm of SAIs. Thus, further actors, developments and circumstances at country level (e.g. a change in SAI leadership) can also affect a change in behavior besides specific Cooperation activities. Therefore, the growing adherence of SAIs and donors to MoU principles can be considered a 'joint effort' also borne by the Cooperation.

⁵² Some donors have experienced a decrease in their own funding, most notably due to the global economic and financial crisis, and also due to internal reorganization that saw their budgets being cut.

A contribution of the Cooperation to behavior change is more visible at the regional and global level. Some regional bodies have become more active, and this has, among others, had to do with more intensive contacts with the Cooperation and the better facilitation of support from donors to regional bodies' programs. The IDI focus on needs assessment fed into the IDI's capacity development programs and led to a program to improve SAI's strategic planning as well as stronger engagement with regional bodies. Some of the INTOSAI regional bodies' strategic plans make clear reference to the Cooperation and include activities aiming at implementing the MoU. At the same time, specific aspects of behavior change, most notably peer-to-peer support, are key objectives of both the INTOSAI regional bodies and the CBC, and their efforts to promote those should also be noted as a strong contributing factor.

5 Effectiveness and efficiency

This chapter focuses on the effectiveness and the efficiency of the Cooperation. It is based on an assessment of all data sources used for the evaluation. The first section summarizes the main findings. The next section provides an analysis of the Cooperation's major activities describing how they were implemented and used. Section 5.3 provides information on the achievement of the various outputs defined in the (reconstructed) Theory of Change (ToC). Section 5.4 focuses on the outcome level and assesses the attainment of two major outcomes: more effective and better-coordinated donor support to SAIs, and effective capacity development initiatives for better SAI performance. The final section provides insights in the efficiency of the Cooperation and its specific activities.

5.1 Main findings

The achievement of the Cooperation's four outputs (improved awareness of MoU principles, adequate capacity development support to SAIs, reliable information on SAI performance and improved capacity development approaches and tools) that were defined in the Theory of Change (ToC) varies considerably due to variable performance of the Cooperation activities:

- An important finding of the country case studies and desk studies is that awareness and knowledge of the Cooperation appears to vary considerably. In most countries – in particular some low-income countries- there is very limited awareness and knowledge of the Cooperation among the SAIs and donor representatives in the country. In contrast, there is more awareness among both stakeholder groups of specific Cooperation activities such as the SAI-PMF and the GCfP. However, these activities are mainly being considered as endeavors of INTOSAI and/or the IDI rather than of the INTOSAI-Donor Cooperation as such. There is very limited awareness of the database at the country level. Among INTOSAI regional bodies, awareness varied considerably, which is related to the level of participation in Cooperation activities and the SC;
- There is evidence for support at the country level being adequate as it has been mostly demand-driven and needs based. Nonetheless, the instruments to be deployed to map the needs for capacity development, notably the stocktaking and its update (2010, 2014), the database and the GCfP contributed in a limited way to the capacity development processes beyond providing very general information on SAI capacity needs;
- SAI-PMF is the most effective of the Cooperation's activities and led to improved information on SAI performance. However, it has absorbed a substantial share of the Secretariat's resources, which compromises the Secretariat's overall efficiency;
- There is scattered evidence of improved capacity development approaches through combinations of peer-to-peer support with consultancy support, with substantial room for improvement if good practices are shared and built upon. However, the Cooperation's activities have not been instrumental for inducing such changes at the country level.

As regards outcomes, there are indications of success, but the evidence is not conclusive. Thus the Cooperation's contribution to the two outcomes that were defined has varied, in line with the variable performance in its activities and the partial achievement of its outputs:

- There is evidence of improved coordination and complementarity in SAI capacity development support at the country level. However, the Cooperation's contribution hereto is limited because of the lack of awareness of it among country level stakeholders. The database on capacity development support and the GCfP aiming to match demand of and supply for support were also not instrumental to improve coordination or complementarity;

- In most cases capacity development via INTOSAI regional bodies is not part of the coordination efforts at the country level. In contrast, contact and collaboration between donors and regional bodies functions better. The Cooperation has had an important role in fostering such regional level contacts and coordination;
- At the global level, Steering Committee (SC) meetings have been nurturing communication, awareness and dialogue between donors and the INTOSAI community. Notably, donor coordination at that level has only recently picked up;
- At the global level there is improvement in more effective capacity development initiatives to support better SAI performance especially as a result of increased attention of donors for the role of SAIs in the broader PFM context. Such awareness can be linked to the Cooperation, particularly in the case of participation of donor headquarter staff dealing with policy development in the SC. At the same time, the specific tools and approaches developed by the Cooperation to promote effective capacity development initiatives, as the donor training or the work on evaluations have only been rolled out recently (2014) and their impact on better implementation of the Cooperation at the country level is still limited.

In terms of efficiency, following main findings emerge:

- The Secretariat has had a clear focus on delivering the various activities it has undertaken. There is however limited evidence on cost-effectiveness, due to the lack of concrete data on human efforts and resources spent per activity or theme;
- There are indications that SAI-PMF has assumed the largest share of resources, and this seems justified given its effectiveness so far;
- At the aggregate level, there is good compliance of the Secretariat with its planned budget, but some cost drivers, such as travel expenses and personnel costs have been volatile;
- The hosting of the Secretariat by the IDI has had some clear benefits in terms of economies of scale. The new direction of the IDI towards direct provision of technical assistance at the country level to be funded by donors raises questions as to whether for the future efficiency gains will continue to outlay the potential risks in terms of conflict of interest;
- Risks have been recognized and are sufficiently mitigated, as far as they have been in the scope of control of the Cooperation.

5.2 INTOSAI Donor Cooperation activities

5.2.1 Stocktaking and global survey

The global stocktaking⁵³ of the needs and support provided to SAI community was the first core activity undertaken by the Secretariat upon it assuming its functions in 2010. In the ToC, the stocktaking is a separate activity, which aims to contribute to the achievement of improved capacity development approaches and tools by establishing clear needs and priorities at the global, regional and country level.

The Secretariat produced a very informative report on the results of the stocktaking in terms of trends in capacity development and needs of SAIs. The stocktaking allowed detailed analysis per region. Donors sometimes requested specific SAI responses to the questionnaire. The questionnaire for the 2014 update of the stocktaking titled the IDI Global Survey was distributed by

⁵³ The 2010 stocktaking was structured around six core themes, namely (1) institutional facts; (2) strategic and development action plans; (3) receipt of capacity development support; (4) indicative needs assessment and funding gaps; (5) provision of capacity development support; and (6) additional information. The stocktaking was administered as an electronic questionnaire, with INTOSAI regional bodies assuming responsibility to forward the document to their respective members. The stocktaking achieved a very high response rate of 92,1% (172 SAIs and regional bodies out of 204 approached).

the IDI rather than by the Secretariat.⁵⁴ The preliminary results of the 2014 update show that despite a somewhat lower response rate the total number of respondents actually increased.

Some donors, and especially Secretariat and IDI interviewees regard the stocktaking as a clear success and a very useful launching activity for the Cooperation. In particular, they underline that the stocktaking did provide valuable information and raised awareness on the needs and issues around SAI capacity development and on MoU principles. The high response rate demonstrates the interest from SAIs. Despite this, interviewees approached by the Evaluation Team at the country level did not identify the stocktaking as a Cooperation activity. This may be due to the limited institutional memory in SAIs. It can also be explained by the fact that stakeholders generally do not make the connection between the findings of the stocktaking and specific activities or initiatives at the country level resulting thereof, such as the ISSAI implementation program or the development of the CREFIAF strategic plan.

An analysis of the survey methodology for the stocktaking⁵⁵ reveals substantial shortcomings in terms of the reliability of the data⁵⁶ and the quality of the results produced. This limits the utility of the exercise. The stocktaking does not shed light on issues related to e.g. quality of strategic plans, or effectiveness of support provided, although the identification of good practices for capacity development support by SAIs is quite helpful in terms of a demand-driven approach.⁵⁷ Therefore, although the stocktaking provides a broad snapshot on SAI needs and support provided, it only has limited suitability for more in-depth analysis. Same can be said for the 2014 Global Survey. Although it has an added value in that it can show trends in SAI development, methodological and reliability issues persist.

In Zambia, the same MDTF project appears twice in the database, but with different information on funding donors.

5.2.2 Database on SAI capacity development support

According to the ToC, the objective of the database is to contribute to coordination and complementarity of support to SAI capacity development by providing information on past, ongoing and planned support at all levels.

In Paraguay and Dominican Republic important long-term support projects were missing from the database.

The database currently contains projects⁵⁸ on completed, ongoing and planned/ proposed capacity development support. It covers country-level, regional and global programs, as well as peer-to-peer support. The Cooperation itself, IDI programs, and all GCfP projects (proposed and matched) are also included. Getting a complete

Information for Bangladesh, Burkina Faso and Nepal was more complete, but not updated.

⁵⁴ The IDI taking over the responsibility for the 2014 Global Survey from the Secretariat results from the decision taken at the results from the 6th SC meeting in Beijing to deploy one survey tool for monitoring IDI's strategic plan, following up on the 2010 SAI stocktaking, and ascertaining global and regional demand for capacity-development initiatives. Interviewees in Oslo explained that in practice, the Secretariat and IDI staff worked together on the development of the survey, its administration and the data analysis. However, in the report, the Cooperation is no longer included in the header as one of the authors.

⁵⁵ The 2014 Global Survey modified the methodology and some of the questions, which limited the comparability.

⁵⁶ A first issue is the fact that the stocktaking is based entirely on self-assessment, which requires no supporting documentary evidence. Also, there is no obligatory response on all questions required, which leads to limitations in comparability and usefulness of data. The length of the questionnaire and the wording used in some cases are additional issues of concern.

⁵⁷ There have also been several separate comparative regional and global reports on good practices in supporting SAIs after 2010, though it cannot be speculated that those were motivated by findings in the stocktaking report.

⁵⁸ At the time of drafting this report (April 2015) the database includes 358 entries. 25 of those entries concern global level programs. Among those there are two entries covering the two phases of the Cooperation itself, as well as one for the IDI. 59 entries exist on capacity building support at the regional level, which concern both programs implemented by INTOSAI regional bodies, and such where regional bodies are themselves the beneficiary. Proposed projects from the GCfP are also included.

overview on actual SAI support for a country (including regional and global programs) can thus be difficult, and requires a crosscheck and comparison of information at the various levels.

The database displays significant deficiencies regarding user-friendliness, accuracy and completeness of information. Some users indicate that inputting information in the fields, particularly on funding⁵⁹, can be difficult, and that there is often a very big time lapse before submitted information actually appears online. Additionally, for support provided as a part of a broader PFM program, the specific allocation to the SAI component was often not mentioned, which resulted in unrealistically high funding figures. This makes monitoring of funding trends to SAIs unreliable, also given the fact that information on projects in the period 2007-2010 is scarcer and thus the baseline funding data shows a low level.

Evidence from all country case studies clearly demonstrates that there are many duplications, inconsistencies and errors in the information in the database at the country level.⁶⁰ The main reason behind this was that donors and SAIs at the country level were, with a few exceptions, not even aware of the database. In those cases when country level stakeholders had knowledge of the database, they had not the information provided. As a result of these deficiencies, the database was not used to coordinate support at the country level. The country case studies observed that donors prefer bilateral and direct contacts to coordinate their support to SAIs; to them the database has no value added.

These findings underpin a general observation that the process of entering and validating information in the database is not optimal, and the Secretariat has difficulties managing the information and ensuring compliance with inputting the information, or its quality.⁶¹ In fact, case studies suggest that only SAIs have the complete overview of support provided to them, yet they are not always interested in having this information publically available. Therefore, enforcing compliance for the database for donors and other providers of support might overcome that issue.

The limited awareness and use of the database signal shortcomings in the communication about the database from INTOSAI regional bodies and donor headquarters to the country level. Another factor is the relatively low priority given to the database by respondents covered by the survey conducted by this Evaluation; it ranked fifth among the ten core activities of the Cooperation. This was also confirmed by individual interviews, in which the database was mostly acknowledged to be a useful tool to get indicative information on support at the global level (which could be useful for donors with centralized funding decisions) but to have limited applicability at the country level.

5.2.3 Global Call for Proposals

The aim of the GCfP is to improve capacity development support, by facilitating a better matching of supply and demand for SAI capacity development, as well as demand-driven and needs-based support, based on high quality proposals.

Two rounds of the GCfP have been carried out, one in 2011, and a second one in 2013. The Secretariat carried out following activities to prepare and facilitate the GCfP:

⁵⁹ While the majority of entries contain sufficient information regarding duration and key areas of support, funding was not indicated for 35 projects.

⁶⁰ Missing projects, double-entries of projects and incomplete or inaccurate information on the financing donors, especially as concerns such provided through pooled funding or a Multi-Donor Trust Fund, were observed. Contact information was often not correct or missing, and in many instances the start and finish dates of the projects were not correct.

⁶¹ Entries for the database can be made by donors, SAIs, INTOSAI regional bodies and other service providers, but there is no obligation for them to do so. Users are encouraged to coordinate with each other in order to avoid duplications in the data submitted, but there are no clearly identified internal "gatekeepers" in SAI and donor organizations that have responsibility for regularly verifying and updating the data who can coordinate.

1. Preparation of a template for proposals with instructions for the 2011 round; and for a concept note for the 2013 round;
2. Collection and review of initial drafts of proposals, provision of detailed feedback;
3. Publication of summaries of the applications, including analysis of aggregate capacity development and funding needs;
4. Distribution of a summary report to donors and other providers of support⁶² with the request to consider possible and initiate dialogue with the SAI that submitted the proposal with a copy to the Secretariat;
5. Training for SAIs on how to write donor proposals for three regions (on request) in the 2013 round, and for CREFIAF in the 2011 round;
6. Assistance to matching and coordination efforts upon request, e.g. helping CREFIAF develop their proposal for the AFDB during the 2011 round, and supporting Bhutan and Zambia in developing detailed proposals in the 2013 round;
7. Periodic monitoring and reporting on progress with matching proposals and providers of support to future SC meetings.

The Secretariat focused on providing methodological and guidance work around the drafting and submission of proposals. Its involvement and feedback have been appreciated by participants in the GCfP. Templates were considered to be clear. Guidance by the Secretariat on how to fill out the template, as well as how to improve the initial proposal, was good. This is also confirmed by an analysis of comments provided by the Secretariat on drafts, which showed that the Secretariat's comments were relevant and helpful to help make proposals more realistic and comprehensive, without overloading SAIs.⁶³ It is noteworthy that SAIs were obliged to adhere to strict deadlines for submitting draft and final proposals. However, only indicative deadlines were applied for donors to contact SAIs or express a firm interest in funding proposals.

This points to a first drawback in the GCfP process, namely the management by the Secretariat as from the point of receipt of final versions of the applications and the involvement of the various other stakeholders. Lack of binding deadlines for donors and the difficulties and delays in decision-making processes for a large number of donors made matching much slower than anticipated (See Table 5-1 below). The time lag between the submission of the proposal and the start of negotiations with interested donors or service provider is lamented by many SAIs covered by in-depth country case studies. In both rounds of the GCfP some of the requests to fund a proposal were no longer relevant when the contact between the donor or service provider with the SAI was finally established. An explanation could be the unclear ownership for the process once a donor has expressed interest to possibly finance a proposal. From the perspective of the Secretariat and conform the MoU principles, the SAI should lead the process to negotiate funding with the interested donor. In practice however, the donors and service providers drove the communication with the SAIs. This resulted in delays. Moreover, in several cases SAI-stakeholders interviewed by the Evaluation Team explained that despite initial interest expressed by donors, negotiations did not start. The Secretariat adequately managed collecting and reviewing proposals to provide feedback to improve their quality and distributed the (revised) proposals to donors. Nevertheless, the system and process of matching SAIs and donors and the monitoring of this process proved not very effective. A number of SAIs covered by the country case studies felt insufficiently informed about the matching process as there was no follow-up by the Secretariat once the proposal was

⁶² The summaries were distributed to donor agencies, Supreme Audit Institutions that provide support, INTOSAI Regions, Sub-Regions and Bodies (such as the IDI), the SAI Capacity Development Fund, and others.

⁶³ The Secretariat drew lessons from the first round for instance regarding elements of the template which SAIs considered complex and required very extensive efforts. The process for the 2013 round was simplified with a first step which required the submission of a concept note. Following initial interest by a donor, the second step was to elaborate the concept note into a full-fledged proposal.

submitted. The role of INTOSAI regional bodies is not clear,⁶⁴ since there was no evidence from the country case studies on their involvement in the GCfP beyond preparing their own proposals and distributing the information coming from the Secretariat to the countries.

Table 5.1 Proposals and matching under the GCfP

	Total number of proposals received	Country level proposals	Global and regional level proposals	In execution/ funding approved after 12 months	In execution/ funding approved after 24 months	Interest expressed, but no concrete project	No interest expressed
Global Call 2011	55	48	1 global, 6 regional	22%	45% (51% after 30 months)	10%	25%
Global Call 2013	47	35	3 global, 9 regional	n/a	n/a	51%	49%

Source: INTOSAI Donor Cooperation GCfP 2011 Final Summary (Sept 2014); GCfP 2013 Monitoring report 02.09.2014.

Table 5.1 provides further evidence that matching between applicants and providers of support has been problematic. Two years after the 2011 round, less than half of all proposals were funded or under implementation whereas 25% of the proposals did not receive any interest. The 2013 round, which involved a less intensive process solicited a lower interest from SAIs with 35 submitting a proposal. The latest available information from the database for this round (September 2014) indicates that half of the concept notes resulted in an interest from donors to provide funding; none of the proposals had reached the implementation stage.

Two interrelated aspects pertaining mainly to expectations management explain why the majority of interviewed stakeholders at all levels perceived the results of GCfP as disappointing despite its relevance as argued in Chapter 2. On the one hand, country level evidence demonstrates that SAIs consider the GCfP as an opportunity to get additional funds, but without having clear ideas of the expectations of donors regarding project proposals. Although the Secretariat invested significant efforts in suggesting changes to improve the quality of the proposals, it did not make comments regarding the appropriateness of proposals given donor priorities.⁶⁵ Many submitted proposals were thus expressed in the form of wish lists rather than realistic priorities, and were of poor quality, focusing on IT and infrastructure needs that are not necessarily a priority for donors to fund. In some cases, SAIs put forward requests for funding on aspects already covered by on-going support. This information could not necessarily be verified by the database, given its proper limitations. In other cases, SAIs devised GCfP applications without consulting with already

In Zambia, the GCfP triggered mixed reactions among donors. The support requested by the SAI was eventually included in an on-going support project. In that respect the GCfP effected matching. At the same time the GCfP caused confusing by donors already providing support. If the SAI would have discussed its additional needs for support with them, these could have been covered by the on-going project. Now, the GCfP triggered unnecessary interest of other donors.

⁶⁴ As noted in chapter 2, regional bodies were to play an active, yet impartial role in the coordination and prioritization of proposals.

⁶⁵ For both rounds, an annex with considerations and indicative priorities against which applications would be reviewed was published. The Evaluation Team is of the opinion that this list is too broadly defined. It does not provide sufficient clarity to SAIs, especially such with limited capacities in proposal writing, as to the specific nature of support they should priorities in the applications.

involved support providers if they could include such support in ongoing capacity development initiatives. Thus, a key assumption that SAIs are able and willing to put forward a good quality proposal was not fulfilled (see chapter 2). Evidence from in-depth country studies suggests that Secretariat tried to verify information in those cases when it knew of already involved service providers to the SAI, such as e.g. OAG Norway. However, this was not a uniformly applied practice. A more rigorous pre-selection process before qualifying a proposal as appropriate for funding would have been advisable.⁶⁶

On the other hand, examples from the case studies show that also for those SAIs that did put an effort in developing a good quality proposal, results were also not in line with expectations. This is because interviewed donors at the global level acknowledged that the selection of a proposal for funding is often motivated by strategic considerations for country cooperation, rather than by the quality of the bids. Moreover, for the majority of donors, decisions on support provision are decentralized, and are taken in a direct dialogue with the SAI and other donors, and not at the global level. The main premise of the GCfP is to serve as alternative funding route for those SAIs that lack effective donor relations at the country level. In practice however, the GCfP adds new coordination layers (between donor headquarters and country offices, and between existing and interested new providers of support), which, as demonstrated by country case studies, may not only unnecessary, but can also be counterproductive.⁶⁷ Thus, the assumption that such a global level initiative could improve country-level matching of supply and demand and coordination, did not prove correct.

5.2.4 SAI-PMF

The objective of the SAI-PMF is to provide reliable information on SAI performance. In order to develop this methodological instrument, the Secretariat, being in charge of the Task Force in INTOSAI (see chapter 2) carried out the following activities:

1. Mapping of existing SAI assessment tools to determine their suitability (2011);⁶⁸
2. Development of an initial version of the instrument with the participation of stakeholders from the INTOSAI and donor communities, and other experts;
3. Piloting of two subsequent versions of the SAI-PMF in selected SAIs, with quality assurance by the Secretariat;
4. Design and provision of two types of training (a more general one for users of SAI-PMF and an in-depth course for facilitators of the assessment process);
5. Publishing of the SAI-PMF as an exposure draft for comments and feedback from the SAI and expert community.

The SAI-PMF methodology has raised some concerns among interviewees at the global level because of its complexity and the substantial efforts it requires.⁶⁹ For instance in the case of SAI-PMF self-assessment, SAIs expressed the need to be assisted by external experts. Nonetheless, there is widespread agreement at both global and country level that the methodology offers the most comprehensive and consistent approach for assessing and benchmarking SAI performance.

⁶⁶ This issue is recognized by the SC which aims to introduce basic minimum standards for proposals in line with MoU-principles. Moreover, the Cooperation has already offered a course on proposal writing skills to SAIs.

⁶⁷ In several of the studied countries, there were indications that GCfP did lead to donor dialogue regarding possible SAI support, and in some cases areas included under the GCfP were included in on-going support. Thus overlaps were avoided, but the risk for such overlaps was due to the existence of the GCfP in the first place.

⁶⁸ For the mapping exercise, 20 existing tools were assessed, yet neither was found to fulfil all desired criteria such as objectivity and comprehensiveness. Subsequently, a decision was taken to move forward with a new methodology.

⁶⁹ Many global level stakeholders that were interviewed note the strenuous documentary requirements, the subjectivity of some questions, the time input necessary, as well as the need for very in-depth audit knowledge for the assessors. Such concerns are reflected in the latest round of comments received on the SAI-PMF. As the tool is still under development, methodological improvements are expected.

This is corroborated by the global and regional stakeholders who responded to the on-line survey conducted as part of this Evaluation. They consider the development of the SAI-PMF the most important activity of the Cooperation.

Those of the SAIs that were consulted for this evaluation that are implementing SAI-PMF as a pilot self-assessment or peer review emphasized the suitability of the tool for developing or updating their strategic plan, and in those cases ownership for the results is high. Using the tool's findings as a basis to solicit donor support is not explicitly mentioned by those SAIs. This contradicts some opinions expressed among global level stakeholders that SAI-PMF is "*mostly a donor tool*" in the sense that it serves mainly donor purposes for having a standard assessment on which to base support and measure progress. However, it appears that in at least two of the countries (Burkina Faso, El Salvador), the implementation of the assessment would not have been happened without strong advocacy from donors. In the two other cases the decision to undertake a SAI-PMF could be linked back to donor projects as well, where a peer review was already planned prior to decide to use the SAI-PMF methodology. This links to a finding from a recent evaluation of the IDI's 3i initiative⁷⁰ that also examined the SAI-PMF, which observed that some SAIs felt the tool as too focused on developing countries.

Currently, SAI-PMF is in its second piloting phase, for which a target of 20 assessments to be done by September 2014 was set. While this target has not materialized, there are around 20 SAI-PMF assessments in implementation currently, several of which have already completed or are finalizing the assessment. Nonetheless, the lack of reliable statistics reveal that it is difficult for the Secretariat to maintain close oversight on progress in each country, especially in the cases when the methodology is applied as a self-assessment.

In Nepal, the Secretariat provided quality assurance, but its comments were not taken into account by the SAI and were not incorporated in the published version.

Evidence from country case studies suggests that SAIs which implement the tool are often not aware of the Secretariat's role to provide support for quality assurance. There is also limited or no contact between the SAIs and the Secretariat during implementation. Even where SAIs consider the SAI-PMF a recognizable and prominent Cooperation activity, they often perceive it in practice as an IDI-led or an INTOSAI-led initiative. They do not relate it to the Secretariat nor recognize the Secretariat's role with regard to methodology development, piloting and quality assurance.

No quality assurance took place for the partial SAI-PMF in Bangladesh, or for the one in Paraguay.

In Dominican Republic, quality assurance for SAI-PMF is provided by SAI Brazil.

Regional bodies have a crucial role to play for the promotion of the SAI-PMF. This is evidenced by the variations in the take-up on SAI-PMF among INTOSAI regions. Highest interest is observed for the OLACEFS region where more than half of member SAIs have started to implement or finalized the pilot SAI-PMF. In the ASOSAI and PASAI regions, there are several countries participating in the pilot. In contrast, application in the AFROSAI-region is limited. The case studies revealed that a primary reason for this is that SAIs in this region are used to applying the AFROSAI-E Quality Assurance Frameworks (ICBF) and the value added of an additional assessment is not clear for them. The 3i evaluation mentioned earlier also found that some SAIs considered the SAI-PMF to be a nice, but not necessary "add-on" to the existing array of assessments of SAI institutional capacity.

⁷⁰ SDA (2015), Independent Evaluation of the IDI's Programme on Global Partnerships to Strengthen Capacities of Supreme Audit Institutions.

Among the country case studies implementing SAI-PMF, some SAIs regularly provided information, while others did not communicate at all with the INTOSAI regional body on that topic. Importantly, stakeholders at all levels underline the need for a formal endorsement of the tool by INTOSAI as envisaged for 2016, and for a common agreement that it should be the primary tool among an array of possible assessments and methodologies.

The Secretariat has rolled out a dedicated training strategy on SAI-PMF. It includes two parts, namely (Part a) Initial training for Potential Users of SAI-PMF; and (Part b) Training for Deeper Understanding of SAI-PMF and Future Trainers. Information provided by the Secretariat indicates that since March 2013 there have been 15 trainings in total, with nearly 500 people trained on Part a, and around 300 on Part b. Interviewees that have taken part in the trainings have been highly appreciative, although both SAI-PMF facilitators interviewed during the Evaluation indicated that the Part B training course has not been sufficient to prepare them for their tasks, which is why they consider their current involvement in PMF assessments as '*learning by doing*'.

With respect to the Secretariat's role in quality assurance and possible further development of the SAI-PMF instrument, interviewees at the global level share the view that its involvement should be scaled down once the instrument is approved by INTOSAI. While the SAI-PMF is seen as very valuable in the context of the Cooperation and the MoU principles, there is an expectation that quality assurance will be taken up by INTOSAI, which is also considered important for enhancing ownership of the assessment and its findings by SAIs vis-à-vis donors. Despite this commonly shared view among stakeholders at the global level, there is less clarity as to how an alternative, INTOSAI-led arrangement for SAI-PMF quality assurance and monitoring could look like.

5.2.5 Other activities

A number of other activities have also been implemented in the framework of the INTOSAI-Donor Cooperation that should support the achievement of outputs and outcomes.

The SAI CDF has only recently taken off, with a contribution of US\$ 5,6 million by Switzerland. Other donors have expressed potential interest to contribute to the CDF. The SAI CDF has been operationalized and aims for scaled-up funding and improved allocative efficiency by establishing effective projects.⁷¹ It is the explicit objective of the SAI CDF to "*contribute to the effective implementation of the INTOSAI Donor Cooperation*".⁷² Initial grants were awarded in 2014 to Gabon and Georgia. At the time this evaluation was conducted, the next batch of approvals was processed covering e.g. Mongolia, Bhutan and the Philippines.

As regards research and methodological guidance activities such as work on audit of extractive industries, or the synthesis of existing evaluations of SAI capacity development support, there is agreement among interviewed stakeholders that such activities are neither clearly prioritized, nor sufficiently promoted.

Finally, since early 2014 there have been three training courses for staff of development agencies on how to engage and work with SAIs. Participants' feedback on the course so far has been positive. The course content was examined by the Evaluation Team and raises some concern in terms of being too broad and topic-laden, and not very practical. As with every standard training course, it requires adaptation to a specific group's needs and prior knowledge, and should be

⁷¹ In 2014, the SAI CDF started to fund the first projects. These projects should target particularly weak SAIs eligible for ODA assistance. In addition, support can be provided to the broader SAI environment (civil society, media, anti-corruption bodies) in order to strengthen the demand side for accountability.

⁷² SAI CDF Operating Manual, March 2015.

supplemented by practical discussions. This is recognized by the Secretariat, which is currently redesigning the curriculum. It also appears that some donors are more interested than others in participating and supporting such activities. No overall conclusions can be drawn regarding their effectiveness.

5.3 Realization of outputs

5.3.1 Better awareness of the MoU principles and the Cooperation

At the country level, where this output is primarily focused, knowledge of the Cooperation is very limited, and Cooperation activities have not been successful in raising awareness on the MoU principles.⁷³

The country case studies demonstrate that the overwhelming majority of SAIs and donors in countries are not familiar with the objectives and principles of the Cooperation (for details see Table 5.2 below). Only a few donors covered by the Evaluation evidenced sufficient communication on the Cooperation between headquarters and country offices. In-country donor staff are aware of the Cooperation and its underlying principles as a result of their individual interest in the subject of SAIs, for example due to the professional (audit) background of the staff member, or prior experience with SAI support. SAIs interviewed by the Evaluation Team commonly referred to specific activities such as the GCfP and SAI-PMF, but they often linked those to the IDI and INTOSAI and could not deduce the Cooperation's specific role for those activities. There are various specific Cooperation measures that aim to promote visibility, such as a newsletter, a regular column in the INTOSAI journal, and presentations at donor and INTOSAI events. Among those, the latter prove to have had some positive effect on awareness, since the limited number of SAI senior management that were aware of the Cooperation and the MoU noted that their knowledge stems from participation in global or regional events. Nonetheless, the majority of staff from SAIs interviewed were only marginally or not at all aware of the MoU and the Cooperation. One possible explanation could lie in a limited transfer of knowledge within the SAI, similarly to the finding that awareness level on the Cooperation varies between donor headquarter staff and country offices.

Table 5.2 Awareness of stakeholders at different levels of the Cooperation and the MoU

Awareness	Global level	Regional level	Country level	
			SAI	Donors
Awareness of the Cooperation and its activities	Very strong (all interviewees)	Strong (All 5 interviewed regional bodies)	Some to moderate (Dominican Republic*, Bangladesh*, Nepal*, El Salvador, Paraguay*) None to limited (Uganda, Burkina Faso, Zambia*)	Limited (all countries, with exception of a few staff members)
Awareness of MoU principles	Strong (2/3 of interviewees)	Moderate (3 of 5 regional bodies)	Very limited (all countries)	Limited (all countries)

*Activities are considered IDI /INTOSAI activities and not linked to the Cooperation.

The country level evidence suggests that Cooperation activities have not been instrumental to promote awareness at the country level. The stocktaking exercise did not manage to maintain

⁷³ Awareness of the Cooperation at regional and country level could also be considered as part of this output. However, the evaluation did only interview contact persons for the Cooperation at regional and global level, which does not allow to assess the level of awareness of the Cooperation among staff of donors and INTOSAI bodies that are not directly involved in it. Also awareness of donors that are not signatories of the MoU or observers has not been assessed.

momentum of the initial awareness it raised on the initiative, and is currently not at all associated with the Cooperation.

Some INTOSAI regional bodies, and especially those that were regularly participating in the SC meetings (AFROSAI-E, OLACEFS, PASAI) were well aware of the Cooperation and the MoU. This is not surprising, given that regional bodies are main actors in the Cooperation (see chapter 3 on governance arrangements). All regional bodies did submit requests under the GCfP, and most have also facilitated at least some events related to the Cooperation for their members. Nonetheless it is worth noting that awareness does vary between regional bodies. In some cases there was no evidence that MoU principles were clearly understood, or that related activities were grasped and taken further to the country level.

5.3.2 Adequate Capacity Development support

Country case studies demonstrate that by and large, capacity development support to SAIs is demand-driven and matches their needs and priorities. Nevertheless, Cooperation activities have only partially contributed to improve capacity development support as will be explained in the next paragraphs.

Many of the Cooperation's activities have focused on the identification and communication of SAI needs as to inform and promote adequate capacity development support. At the global and regional level, the 2010 SAI stocktaking that marked the launch of the Cooperation has resulted in resulted in specific global and regional capacity-development support programs.⁷⁴ At the same time, the quality of the information from the GCfP and the reliability of the information gathered in the two stocktaking exercises is questionable. In addition, the database is not yet capable to provide a reliable overview of capacity development support activities. Both instruments fall short in terms of identifying outstanding needs and funding gaps and translating those to country level capacity development actions. In particular, the database has limited utility and use as information tool at the country level.

Table 5.3 Country case study findings on needs-based support and matching

	Support based on needs and demand-driven	Evidence for high quality proposals for CD support	Experience with GCfP submission
Nepal	Yes, main document for project support is drafted by SAI itself and based on the strategic plan	Project document of high quality; Proposal under GCfP not well developed.	Not matched. Issues with communication and coordination.
Dominican Republic	Yes, support projects have been firstly based on strategic plan, and then on further priorities	N/A	N/A
Burkina Faso	Yes, support based on strategic plan (external assistance for preparation)	Proposal under GCfP not well developed.	Not matched
Zambia	Yes, support based on strategic plan and OAG-Z in	Proposal under GCfP not well developed;	Partly matched, but issues with

⁷⁴ The stocktaking provided an important input towards assessing the needs of SAIs and putting those in a comparative, global perspective. Donors have used the results of the stocktaking to inform their capacity development activities. This was *inter alia* demonstrated by donors requesting the Secretariat to provide more detailed information on the situation in specific regions and for individual SAIs. The GCfP also includes a comparative analysis of SAI needs (funding, areas of support requested) at the global level..

	Support based on needs and demand-driven	Evidence for high quality proposals for CD support	Experience with GCfP submission
	charge of project implementation	Some evidence for recycling of old project proposals.	coordination.
Paraguay	Yes, support can be linked to strategic plan	Proposal under GCfP not well developed.	Partly matched.
Bangladesh	Yes, demands from strategic plan are taken into account	N/A	N/A
El Salvador	Yes, given limited relevance of strategic plan, one area for support was strategic planning	Proposal under GCfP 2011 not well developed, 2013 submission more focused.	Not matched.
Uganda	Yes, but not based on corporate plan	Proposal under GCfP 2011 not well developed, would require additional donors beyond those involved in MDTF to start providing support.	A limited number of activities matched.

As evident from Table 5-3, in the countries studied for this Evaluation, the GCfP did not facilitate better information on needs or matching at the country level. In fact, in some cases it led to confusion in terms of coordination and communication surrounding existing capacity development provision. Nonetheless, the support SAIs were receiving was adequate in that it was broadly based on their actual needs and priorities. This has had to do with the fact that donor behavior at the country level has been mostly in line with MoU principles (even when awareness of the MoU was not present), and also SAIs have been sufficiently decisive with respect to direct communication and specification of demands. Yet SAIs still struggle to develop such good quality proposals for funding, and overall capacity is weak. There are some indications from country case studies that the training provided by the Secretariat on preparing such proposals has been useful, but since the second GCfP required only concept notes and not full-fledged proposals, the Evaluation Team did not have enough basis to assess improvements in quality. Training to donors on how to work with SAIs that was developed by the Secretariat has only been provided a very few times yet, and while feedback so far has been mostly positive, an analysis of the training contents reveals that the training curriculum covers that provide donor staff with basic understanding on SAI issues, but limited practical guidance on how to practically support them.

There is no evidence that suggests a better matching of demand and supply towards more adequate capacity development support as a result of the Cooperation (See Table 5-3). The GCfP produced mixed results, which can be explained by insufficient motivation from SAIs to put efforts into proposals where funding was uncertain, and by the complexities at the donor side regarding decision-making on funding. The underlying assumptions of the Cooperation regarding matching did not materialize since donors did not always chose to fund the highest quality bids or the most needy SAIs. One important Cooperation activity that offers a possibility to cover outstanding needs is the SAI CDF, which started disbursing funds in 2014. Despite limited participation of donors in the SAI CDF so far, first SAI capacity development support projects financed by the SAI CDF have already commenced. Other projects in preparation sustain the notion that the SAI CDF may overtime become an important vehicle to support needs of SAIs not matched elsewhere.

5.3.3 *Reliable information on SAI performance*

There is some notable progress in terms of the production of reliable information on SAI performance through the SAI-PMF and therefore the Cooperation's contribution through

developing, piloting and continuously improving the tool has been significant. It should nonetheless be noted that INTOSAI regional bodies and the INTOSAI Working Group on the Values and Benefits of SAIs (WGVBS) have also contributed to the promotion and take up of SAI-PMF.

Although SAI-PMF is still work in progress, there is good reason to consider that the positive trend of SAIs picking it up and applying it will continue in the future. The SAI-PMF has the potential not only to better focus donor support, but also to replace the current assessments undertaken by individual donors that often precede designing their support initiatives and thus reduce transaction costs and burden on SAI. Therefore, it also has clear potential to contribute to more adequate capacity development support provision and facilitate matching of supply and demand.

The Secretariat's involvement in the area of supervision, coordination and quality assurance contributes to the ongoing process of promoting and firmly establishing SAI-PMF as the core SAI performance assessment methodology. The methodology is very comprehensive, mostly evidence-based, and SAIs prove able to apply it, even if with some external assistance. The SAI-PMF allows for monitoring and benchmarking of progress and outstanding needs of SAIs. In that, it can help devise not only focused country-level interventions, but also, once information becomes more abundant, more targeted regional or even global-level capacity development programs.

5.3.4 Improved Capacity Development approaches and tools

There is some scattered evidence at the global level and from the country case studies on improvement in the capacity development approaches and tools applied in the area of SAI support. The design and implementation of SAI support initiatives are improving due to the better alignment of projects to needs. There are signs for an increased coordination and harmonization of donor assistance. In addition, the mostly useful combination of peer-to-peer with consultancy support has played a positive role. There is also evidence of a stronger global focus of donors and providers on support to good practices in SAI support, and some interest in improving the monitoring and evaluation of capacity development support provision. The Cooperation has had limited contribution hereto.

In-depth country case studies suggest that the majority of projects analyzed were based on SAI's needs and demands, not only in terms of areas of support (which is a determinant of the adequacy of support), but also when it came to implementation modalities. There were, however, also separate instances, in which SAIs disagreed with the type of some of the assistance provided within a project (e.g. classroom training instead of on-the-job support), and results were less positive. In some cases, consultants were replaced, and in others materials developed were not used. Substantial improvement was observed with regard to incorporating peer-to-peer activities in capacity development projects, even though the extent, to which this has always been beneficial, could not be determined.

The Cooperation's contribution to these positive results at the country level through specific activities is not significant, especially since most of the activities were not very effective at the country level. When it comes to programming, the database provides some insight into the support already provided, but since for the majority of donors funding decisions are decentralized, it is not used at the country level, and it cannot be assumed to have triggered harmonization. Information from the database suggests that out of 26 projects under implementation from the 2011 Global Call only 6 are carried out through a combination of support providers and under joint funding modalities. On the other hand, the stocktaking exercise did identify good practices for SAI support, which are likely to have been considered by donors.

It should be noted though that some of the Cooperation's activities are only expected to bear fruit in the near future. As previously noted, SAI-PMF has a strong potential to further enhance the identification and prioritization of support. Depending on follow-up, the training to SAIs on writing project proposals provided by the Secretariat in relation to the GCfP and the various templates and guidelines developed can be important inputs for SAIs. These will enable them to engage with donors in order to develop useful projects. The training course focusing on donor staff how better to engage with SAIs and provide capacity development support has potential provided the curriculum is developed beyond its current basic nature, which is only useful to raise awareness. Some of the research and methodological work of the Secretariat, such as the synthesis of evaluations, and the emphasis for systematic evaluations of SAI support as "*the flip-side of SAI-PMF*" could be very helpful. However, this strain of work of the Secretariat is currently not recognized as a top priority by all donors and its take up is not assured.

5.4 Achievement of outcomes and the Cooperation's contribution

5.4.1 *More effective and better coordinated donor support to SAIs*

The first outcome targeted by the Cooperation entails a combination of more adequate provision of support, and a change in donor behavior towards better coordination of their country-level interventions. Together, those two aspects, underpinned by an increased awareness on the MoU principles should lead to an increased effectiveness of support.

As noted previously, there is evidence from the country case studies that support is adequate, demand-driven and based on needs. Donor coordination at the country level is also good, although not necessarily improving. The Cooperation's contribution to both elements has been limited and mainly indirect. As regards awareness, it is improving at the regional level, but has not yet reached country level donors to an extent that can allow it to influence decision-making on SAI support.

Since the Evaluation did not examine issues of performance at the country level, effectiveness of donor support to SAIs could not be proved.

The Cooperation has contributed mainly in an indirect way to more effective and better-coordinated donor support by fostering awareness and dialogue. Although coordination at the country level has improved considerably, there are quite a few outstanding issues with respect to improving the effectiveness of donor support. Aspects related to increased funding levels and more harmonized approaches could not be verified.

Stakeholders interviewed at the global level largely agree that there is improvement in the dialogue between donors, and also between donors and the INTOSAI community in terms of SAI support, and better articulation of how this is linked to the broader PFM area. Importantly, this better dialogue is strongly fostered by the Cooperation. One interviewee notes, "*The main achievement of the Cooperation is the increased communication and the better knowledge on what is out there*". Another stakeholder maintains that SC meetings "*force stakeholders to come together and discuss*". Furthermore, donors and SAIs agree that nowadays their organizations pay more attention to external audit and accountability issues in the context of the overall PFM debate.

Both interviewed donors and SAIs consider coordination at the regional level to be improving though not optimal. Nevertheless, the direct engagement of some of the regional bodies and SAI providers of support in specific activities of the Cooperation has been very beneficial. As noted by one interviewee, it has helped "*bypass the filtering out of information from INTOSAI to the regional level. [...] There is now more active dialogue of regional bodies directly with donors*". This also links

to an important change observed at the country level regarding the increased attention and incorporation of peer-to-peer activities in donor supported projects. This is a very positive development that was observed in all country case studies. No specific Cooperation activity explicitly targets peer-to-peer support, although this type of support is operationalized to a varying extent in several activities e.g. GCfP, SAI CDF and SAI-PMF. The SAI-PMF promotes peer-to-peer activities in piloting this instrument. The country case studies show evidence of scaling up of peer-to-peer support through the dialogue between donors and INTOSAI regional bodies. Nevertheless, there is substantial variation between regional bodies when it comes to engaging with donors and SAIs and brokering specific assistance. Last but not least, the country case studies showed instances where peer-to-peer support -coordinated by INTOSAI regional bodies- was not sufficiently coordinated with country-level donor support. In this respect, it is worth noting that peer-to-peer support is not automatically a preferred capacity development modality and can under circumstances lead to level-playing field issues. This is particularly the case for those SAIs charging commercial fees to provide peer-to-peer support.

The country case studies also showed that coordination between donors at the country is generally good. Despite this, where support projects are implemented in parallel and where there are also other providers (e.g. peer SAIs, regional bodies, the IDI) there is much room for improvement. An explanatory factor is that donor support to SAI is relatively low, and donors do not always have sufficient dedicated staff in country offices. Cooperation activities aimed to tackle this, namely the GCfP and the database, have not proven effective for coordination. Training to donors on how to work with SAIs is still too limited, and also too broad to make a difference in terms of effectiveness.

The Evaluation Team was not able to collect information on aspects such as increased funding, and joint projects as evidence for allocative efficiency in the support to SAIs.⁷⁵ However, a number of donors approached in the Evaluation have emphasized that they did increase their level of funding for SAI capacity development in the recent past. The Evaluation could, however, not corroborate this information. Similarly, the extent to which there is a stronger emphasis on joint projects and harmonized approaches could not be verified. Out of 354 entries, the database includes only 16 projects financed via MDTF or other joint financing. However, the country case studies provided various examples not only of joint projects, but also of harmonization of donor efforts at the level of specific activities.

5.4.2 *Effective capacity development initiatives for better SAI performance*

The second outcome envisaged by the Cooperation concerns the effectiveness of capacity development initiatives to SAIs other than aspects of donor coordination and harmonization. Therefore, this section examines the number and quality of initiatives to support SAI capacity development at the regional and country level. Again, it is important to underline that quality has not been related to SAI performance at the country level.

Information from the database reveals that there are currently 40 regional level capacity development activities compared to six prior to 2010. The majority stem from the ASOSAI (9), OLACEFS (8), CREFIAF (6) and AFROSAI (6). Given the already addressed deficiencies in the availability in the database on projects before 2009, it is not clear whether this exponential growth of regional programs is correct, as there is no reliable baseline. Nonetheless many interviewees at both the country and global level noted that especially some regional bodies have been more active in the last years and the number of programs appears to support this. More importantly, the majority

⁷⁵ In the preceding part of the report it has become clear that the database does not provide a reliable baseline for judging changes in donor support to SAIs.

of those initiatives are donor-funded, which also signals donors' willingness to support this type of capacity development initiatives.

As regards the quality of regional programs, many SAI stakeholders interviewed for the country case studies emphasized that they are useful for various reasons. Firstly, regional bodies offer such initiatives that target specific challenges applicable across the region. Secondly, even if such programs cannot be tailored to each and every country context, they have additional benefits. Interviewed SAI stakeholders at the country level noted that they use regional training to get abreast of the regional perspective and trends on specific topics related to their work. Thirdly, such events also represent a networking opportunity and a tool to boost SAI's own institutional profile. A 2014 evaluation of AFROSAI-E concludes, "*The quality of the tools, training, Technical Update meetings and hands-on support is very high*". A 2013 evaluation of one of the core PASAI support programs also found good evidence of effectiveness. Thus, despite the fact that effectiveness of regional training, as well as coordination with targeted country-level SAI support is not optimal, there are good reasons to emphasize the usefulness of regional programs. Some contribution of the Cooperation to these positive results can be considered from the needs identification done in the framework of the stocktaking and the GCfP, which served as a basis for the development of some regional programs.

The information gathered during the country case studies does not allow establishing any trends regarding the number of capacity development initiatives. There were at least two donors and one peer provider involved in each country at the time of the evaluation, though these numbers tend to vary a lot between years. As explained throughout this chapter, most support was needs-based and aligned with the strategic plan, and included the promotion of peer-to-peer cooperation, which are determinants of effectiveness. As noted by the 2014 global survey, "*Global SAI performance data shows significant improvements in external audit systems from 38% of countries assessed scoring C or higher on PEFA PI-26 in 2010 to 47% in 2014. Improvements were particularly noted in low and lower-middle income countries.*" This suggests that capacity development initiatives have become more effective. However, given the limited effectiveness of the Cooperation's activities and the partial achievement of outputs at the country level, contribution of the Cooperation to this outcome cannot be concluded.

5.5 Efficiency

This part of the evaluation examines efficiency aspects related to the Cooperation, and looks at the extent, to which intended outputs were delivered in a timely and cost-effective way. Another efficiency issue is related to the hosting of the Secretariat by IDI. The recognition and mitigation of risks is also analyzed. It should be noted that financial data available does not yet allow for a clear link between activities and staff-related costs.⁷⁶ This has limited the analysis of cost-effectiveness substantially.

5.5.1 Overall financial performance

Financial information reveals that the Secretariat has been executing its budget broadly as planned. There have been significant budget increases since the start of the Cooperation. At the same time, with the number of activities continuously increasing, initially there was a funding gap for the current

⁷⁶ As noted in the 2014 Progress Report for the Cooperation, "Financial information on the Secretariat's expenditure is included in note 10 to IDI's Financial Statements. This follows the minimum reporting requirement under Norwegian Foundation law. However, the basis for reporting is on administrative classification (type of expenditure), making no distinction between administration and program expenditure, or the seven themes of the Cooperation."

phase 2013-2015. It should be noted that financial reporting of the Secretariat has improved considerably since the start of the Cooperation. The current initiative to improve accounting in order to track staff costs per theme demonstrates another effort from the Secretariat to improve monitoring of its activities.

Table 5-4 summarizes the Cooperation's originally planned expenditure and available financing for the period 2010-2015. Starting with a modest budget for 2010 (covering seven months), in line with the relatively limited preparatory and thematic activities, expenditure almost doubled between 2011 and 2013. For the second phase of the Cooperation, another scaling up of spending was foreseen, with a planned budget for 2015 more than double the 2011 one. This increase was explained by the roll-out of training for SAI-PMF and for donors, as well as by envisaged efforts to strengthen the supply of support to SAIs and to focus on monitoring and evaluation and a SAI research agenda.

Various donors have provided financial and in-kind support to the Cooperation and its activities. Austria and Norway have committed funds from the start followed by the United Kingdom, Switzerland and the World Bank. The latter earmarked funds for selected activities. Brazil, and also Norway, provided contributions in kind e.g. by seconding staff. Thus, there has been a good donor commitment to fund the Cooperation.

Table 5-4 shows that despite some surplus in the first years of the Cooperation, there was a gap in funding for the second phase 2013-2015. This was felt particularly at the start of 2013, when Norway reduced its contribution⁷⁷, while at the same time discussions with Switzerland and the UK on funding for the second phase were not finalized. As a result, some activities were scaled down and put on hold in 2013, and all non-essential spending was cut. There was a continued funding gap projected for 2014 and 2015, which could be compensated later on.

Table 5.4 INTOSAI Donor Cooperation planned budget and financing

	2010	2011	2012	2013	2014	2015
Expenditure						
Staff costs, incl. overheads	989 139	2 912 870	3 908 970	4 939 785	5 755 054	6 785 457
Contingency	116 032	232 064	244 190	245 412	116 993	213 250
Program Budget ⁷⁸	496 200	2 155 866	1 787 664	3 227 900	2 600 322	2 514 759
Total budget	1 601 371	5 300 800	5 940 824	8 413 097	8 472 369	9 513 466
Cash financing						
Austria	1 181 550		1 106 175	731 010	834 000	834 000
Ireland	1 601 000	1 543 200	1 457 650	1 818 250	2 034 000	2 085 000
Norway	1 600 000	2 500 000	1 000 000	2 000 000	2 000 000	2 000 000
United Kingdom				2 092 929	1 548 586	2 244 004
Switzerland				1 375 420	1 360 000	1 360 000
World Bank				387 800	573 119	
Total Financing incl. interest	4 382 550	4 057 895	3 589 140	8 447 949	8 384 705	8 563 004
In-kind support (secondees)				578 070	1 362 636	607 335
Balance⁷⁹						
Surplus	2 781 179	1 538 274				
Funding gap			-813 410	-778 558	-866 222	-1 816 684

Planned expenditures. Figures 2013-2015 have been revised in 2014. All figures in NOK.

⁷⁷ This decision was motivated by internal issues related to a change in Norad's statute, and did not signify any dissatisfaction or lack of interest in the Cooperation from Norway's side. Also, the Cooperation was operating under a financial surplus for 2010-2012.

⁷⁸ For 2010-2012 no program budget was indicated. Figures were calculated by summing up "travel and accommodation costs" and "other operating expenses".

⁷⁹ Excluding in-kind support expenditures.

Actual expenditure figures are only available for the period 2010-2013. In general, there has been good compliance with the planned budget, and in fact there has been some small underspending in each of those years, most notably to the lack of need of using the planned contingency reserve (Table 5-5). Across main expenditure categories however, overspending did occur (marked in grey), particularly for personnel costs. Given the growing responsibilities of the Secretariat, it has added on personnel. It started with 3,5 full-time equivalent positions (FTEs) in 2010, increased to 5 FTEs in 2013, 5,5 FTEs in 2014 and 6,5 FTEs from March 2015. Not all of these positions are financed out of the Cooperation's budget though, as they include 1,5 secondees (thus captured by in-kind support). At the same time, several progress reports of the Cooperation note difficulties with recruiting and retaining staff. As a result of staff going on maternity and medical leave the Secretariat has been *de facto* understaffed at times during the period 2013 – 2015. One category where substantial overspending occurred over the years is the travel and accommodation costs budget line.

Table 5.5 INTOSAI Donor Cooperation budget execution per main categories

Category	2010 planned	2010 actual	2011 planned	2011 actual	2012 planned	2012 actual	2013 planned	2013 actual
Staff costs, incl. overheads	989 139	997 732	2 912 870	3 148 886	3 908 970	3 813 744	4 939 785	5 403 905
Contingency	116 032	0	232 064	0	244 190	0	245 412	0
Program Budget	496 200	457 098	2 155 866	1 549 450	1 787 664	2 059 799	3 227 900	2 033 232
Total	1 601 371	1 454 830	5 300 800	4 698 336	5 940 824	5 873 543	8 413 097	7 437 137

Source: INTOSAI Donor Cooperation Progress reports 2010-2012 and 2013. All figures in NOK.

5.5.2 Hosting of the Secretariat by IDI

As explained in section 3.6 of this report, the Secretariat is hosted by the IDI. This has brought clear efficiency gains in terms of economies of scale, especially in the first years of the Cooperation. The share of office space and the access to the IDI's knowledge resources have greatly benefitted the start-up of the Cooperation. The close link to INTOSAI regional bodies has been an additional value added of having IDI host the Secretariat. The hosting also makes sense given that OAG Norway is providing in-kind support to the Secretariat, and is also a crucial provider of peer support to SAIs of developing countries. This has enabled a close contact and avoidance of accommodation costs for Norwegian secondees.

At the same time, after five years of existence, the Secretariat has well-established direct links with INTOSAI regional bodies. It also receives in-kind support from other SAIs than OAG Norway. Cost of living in Norway is very high, and non-permanent Secretariat staff receive accommodation allowances. The distinction between the IDI and the Cooperation at the country level is not clear, which affects visibility of the Cooperation (see chapter 2 and section 5.3). In addition, the division of responsibilities between the IDI and the Secretariat is not always clear. This involves the risk for a potential conflict of interest when the IDI will start to seek donor funding for the provision of direct, bilateral technical assistance to SAIs. This may create unfair advantages, limit competition and affect the level-playing field for SAI capacity development support at the country level. The close link between the IDI and the Secretariat may influence donor decisions to fund the IDI for such direct provision, while other options would be possible.

5.5.3 Efficiency in the realization of specific activities

For the period 2010-2012, there is only sporadic financial reporting on specific activities, therefore efficiency in financial terms is difficult to estimate for those years. For the second phase, activity costs were grouped under seven broad thematic fields, allowing for a better analysis of efficiency. Nevertheless, the grouping of costs per thematic area does not include a calculation of staff time going into the separate areas. The expenditures that are related to themes are related to e.g. travel, equipment and translation or consultancy support.

As evident from Table 5-6, SAI-PMF assumes the highest share of the total program budget. Another resource-intensive theme is Theme 4, which focuses on training provision to SAIs for writing funding applications, and to donors on working with SAIs. What is evident is that the training for SAIs on writing project proposals has been separated from the GCfP, which falls under Theme 2. Given that the training aims to support SAIs beyond the GCfP process, this approach is sensible. Finally, Theme 7 also assumes significant proportion of the program budget, most notably due to costs related to the 2014 Global Survey.

Table 5.6 Cooperation themes as share of program and total budget, 2013-2015

Theme	As a share of Program Budget			As a share of total Cooperation Budget		
	2013	2014	2015	2013	2014	2015
Theme 1: INTOSAI-Donor Cooperation Management	6%	7%	9%	2%	2%	3%
Theme 2: Funding Mechanisms and Project Identification	9%	13%	12%	3%	4%	4%
Theme 3: SAI-PMF	50%	28%	26%	18%	8%	8%
Theme 4: Knowledge Centre on Support to SAIs	18%	22%	20%	6%	6%	6%
Theme 5: Strengthening the Supply Side of SAIs	3%	4%	4%	1%	1%	1%
Theme 6: SAI Research Agenda	3%	4%	8%	1%	1%	2%
Theme 7: Monitoring and Evaluation	10%	22%	20%	4%	6%	6%

Source: Own calculations based on INTOSAI-Donor Cooperation Performance and Financial Report 2013.

Discussions with the Secretariat and the IDI employees have indicated that there have been significant staff inputs going into the stocktaking exercise during 2010. No problems in the implementation of the stocktaking have been noted in the 2010 and 2011 Cooperation progress reports. The IDI and Secretariat interviewees revealed that work on analyzing the results of the stocktaking (and also the 2014 Global Survey) has been very cumbersome given the scope and length of the questionnaire, and has required much more time than anticipated, especially for data cleaning and statistical analysis, as well as triangulation of data for the second round. Given that the stocktaking did partially contribute to envisaged Cooperation through identification of needs and of good practices at the global level, as well as through awareness, these inputs seem justified.

The Secretariat and IDI staff worked together on the 2014 Global Survey, and this has been a very labor-intensive activity. This as well as the previously mentioned staff shortages resulted in a considerable delay in its implementation. At the same time, according to documents, the 2014 Global Survey is not considered and budgeted as a Cooperation activity, but as an IDI one. Therefore, in principle no costs and efforts should be incurred by the Secretariat for this activity.

The fact that there is an overspending for 2014 of over 10% against the annual budget⁸⁰ also puts a question mark on the decision to allocate valuable staff resources to the 2014 Global Survey. More importantly, some additional costs related to the 2014 Global Survey have been included in Theme 7, such as costs for translating responses. As a conclusion, while efficiency of the execution of the stocktaking is satisfactory, the decision to allocate financial and human resources to the 2014 Global Survey despite it being an IDI activity seriously compromised efficiency as it has diverted attention from other activities.

As regards the GCfP, 2011 data shows that the initial administration of the first round of the GCfP assumed 27% of the total actual Cooperation costs for that year. Implementation has been difficult, also in view of the fact that the Secretariat was facing a shortage of staff during 2011. Therefore, additional consultancy support was needed. As discussed in the section 5.2.3 of this chapter, the GCfP has only led to limited results, and thus in hindsight, the 2011 round was a rather inefficient activity, with delays in the implementation and breaks in the communication. For the second round of the GCfP (Part of Theme 2), the budget was much smaller, and only amounted to 3% of the total budget for 2013, with SAI Norway and SAI Sweden providing additional in-kind support for the proposal reviews. Nevertheless there is evidence that the Secretariat continued to dedicate significant time and efforts (beyond the 3% cost allocation) to manage the second round. Also, it is worth noting that among the activities undertaken by the Secretariat in connection with the GCfP is the translation of project proposals and concept notes. This is a task that could possibly also be assumed by INTOSAI regional bodies, given that they have committed to having an active role in the GCfP process. Therefore, the GCfP has been a generally inefficient activity, given its limited results and contribution to the achievement of the Cooperation's outputs. No issues were observed regarding timeliness of implementation in the proposal phase, at least in terms of the Secretariat carrying out the review of concept notes and summarizing information according to the set deadlines. The lack of firm deadlines for donors has slowed the matching process.

The management of the database on SAI capacity development projects is a relatively low-cost activity. The annual cost for hosting and maintaining the database in terms of IT for the 2013-2015 period has been set at 54,000 Norwegian Kroner, which is a very small fraction of the budget. No indication however could be obtained on the work effort and time of Secretariat going into the management, verification and communication with database users. Therefore, an assessment of efficiency regarding the database is not possible.

SAI-PMF has been the core activity of the Cooperation already since 2012, although no data is available for spending on the SAI-PMF in that time. It assumed 16% of the total Cooperation's budget in 2013, and more than 50% of the program budget, thus making it the core thematic area. Much of those costs are related to training roll-out to SAI-PMF, as well as to participation of Secretariat staff in the pilot SAI-PMF assessments. Therefore, travel costs are a key expenditure category here. Interviews in Oslo confirmed that in terms of time and effort, SAI-PMF is the most resource-intensive Cooperation activity and assumes more than half of the time of the Secretariat. At the same time, some interviewees at the global level have raised concerns that some of the Secretariat staff involved (and in some cases leading) the pilot SAI-PMF assessments do not have the sufficient experience and seniority required given the complexity and the status of the assessment. There is no evidence that this has compromised results, but it raises the question of allocation and optimization of staff time, which could have gone into improving other activities such as the GCfP, while SAI-PMF assessments could have been led by associated experts. This could have alleviated some of the pressure on the Secretariat given staff shortages. Another issue pertains to the quality assurance role of the Secretariat, since, as noted previously, many reports

⁸⁰ The difference was offset by carry-over of funds, as the Secretariat is allowed to shift allocations within the 2013-2015 period.

are not shared with it. This means that the Secretariat has not been able to achieve the desired result to review at least 50% of all SAI-PMF Terms of Reference and 80% of all reports in 2013 and 2014. Nonetheless, taking into account the significant progress made and the contribution to the Cooperation's outputs, SAI-PMF can be broadly considered a cost effective activity.

5.5.4 Recognition and mitigation of risks

The Cooperation's project and program documents have paid due attention to the identification of possible internal and external risks, including the identification of mitigation strategies and the monitoring of risks.

For the first phase of the Cooperation 2010-2012, the two crucial internal risks that materialized were related to funding gaps and to inadequate Secretariat staffing. While the latter one was sufficiently mitigated through the use of external support by consultants, the risk of a funding gap for 2013 and subsequent years could not be prevented and resulted in temporary slowdown and halt of some activities. External risks were broadly defined in terms of lack of compliance, follow-up, ownership and support of the SAI and donor communities for commitments related to improving SAI capacity development. It was assumed that Cooperation activities would target precisely such challenges. Thus, they were strongly related to behavior change, which, as evident from chapter 4 of this Evaluation, was mostly positive on those instances. Therefore, for the first program period, recognition and mitigation of risks is considered by the Evaluation Team to be sufficient.

For the second phase of the Cooperation 2013-2015, the approach towards risk recognition and mitigation has been significantly more detailed. It includes a spelled out risk management approach including a risk registry and appointment of risk owners. Key risks were identified in relation to the different themes. They are annually updated to reflect the changing and dynamic environment of the Cooperation. Table 5-7 presents an overview of the key residual risks identified for 2014.

Table 5.7 Key Cooperation risks per theme, 2014

Theme	Key risk	Risk response	Materialization of risk
Theme 3: SAI-PMF	Donors and SAI providers impose SAI-PMF assessments on developing country SAIs, reducing ownership of the SAI-PMF and leading it to be regarded as a donor tool, reducing its eventual use.	Continually raise the issue on SAI-PMF training, at SC meetings and with donors and SAI providers in other fora.	Limited. Country evidence from the case studies suggests that SAI-PMF is usually not perceived as a donor-imposed tool, although there are some exceptions.
	SAIs are unwilling to share their SAI-PMF assessments, for both quality assurance (QA) purposes (reducing quality of assessments) and improvement purposes (reducing quality of the final SAI-PMF).	Arrange a series of SAI-PMF Knowledge Sharing and QA Workshops in early 2015, to promote sharing of SAI-PMF assessments and raise importance of QA.	Substantial. Country evidence from the case studies suggests that the majority of SAIs have not approached the Secretariat for QA.
Theme 4: Knowledge Centre on Support to SAIs	SC donors and SAI providers of support design and implement SAI capacity development projects which do not reflect the MoU	Communication and advocacy on the MoU principles, training and awareness-raising for donors and SAI providers, support to strengthening	Limited. Among the countries studied for this Evaluation, support was broadly in line with MoU principles.

Theme	Key risk	Risk response	Materialization of risk
	principles and INTOSAI priorities.	capacity of SAIs to engage with donors and providers. Evaluation of INTOSAI-Donor Cooperation will also look at whether INTOSAI and Donor communities are following MoU principles.	
Theme 5: Strengthening the Supply Side of SAIs	No consensus within the SC on the need to scale up and strengthen providers of support to SAIs. Discussions at 6th SC meeting demonstrated lack of consensus in this area.	Look for simple and effective ways to minimize the biggest risks from weaknesses in the provision of support to SAIs.	Substantial. There is no consensus on the need to improve the supply side of support. The synthesis of evaluations and resulting actions have not been prioritized by donors.
Theme 7: Monitoring and Evaluation	Donors and SAIs do not provide access to SAI project evaluation reports, or help facilitate country level studies for an impact assessment of the Cooperation.	Advocate on the importance of evaluations for lesson learning, and guarantee anonymity of country level findings if required.	Partial. The large majority of donors have provided access and shared information for the evaluation. Participation of some INTOSAI bodies was however limited.

Source: INTOSAI-Donor Cooperation Performance and Financial Report 2014.

Table 5-8 reveals that two of the identified key residual risks for the 2013-2015 Cooperation period materialized, while another two did not, according to the Evaluation Team's own assessment. The quality of the proposed mitigation measures proposed by the Secretariat has varied. Some have not been defined clearly, such as the measure for Theme 5. For the key risk related to quality assurance of the SAI-PMF, a knowledge-sharing seminar was in fact organized in Nepal in March 2015, and the Secretariat is making efforts to promote its role for quality assurance. Thus, for the second phase of the Cooperation, risks have been sufficiently recognized, however mitigation measures have not been clearly defined and thus did not always succeed.

Additional risks not currently identified by the Cooperation, but with a potentially strong impact for the coming years include:

- Conflict of interest and level-playing risks related to hosting of the Secretariat by the IDI;
- Level-playing field issues related to SAIs providing peer-to-peer support against commercial fees;
- Duplication of efforts and activities with the CBC.

6 Conclusions and recommendations

6.1 Conclusions

In the previous chapters main findings are presented in relation to the six evaluation questions, based on the sub-questions and indicators in the evaluation matrix. In this final chapter, conclusions will be presented in the form of answers to the six main evaluation questions. The background of the INTOSAI-Donor Cooperation and of the evaluation approach is not repeated in this chapter. It is important to acknowledge that successful capacity development and development of capabilities (as part of capacity development) at the institutional level are widely recognized to be long-term processes.

1. *Is the design and set-up of the INTOSAI-Donor Cooperation still relevant in view of the evolving context?*

The answer is positive. There is still an important need to better coordinate capacity development support to SAIs in partner developing countries, despite progress made. Nevertheless, there has been some misalignment between the program documents and the MoU. This is reflected in some less relevant Cooperation activities such as various studies and the SAI capacity development database. The Cooperation has not been able to capture sufficiently the regional and country level in the design and implementation of its activities and has been too much focused on the global level.

The SAIs play an important role as independent professional bodies that amongst others are accountable to the public, promote transparency and the integrity of government and public sector entities. Their capacity and capability vary considerably and need further enhancement. Donor support is needed to contribute to capacity development. The underlying assumption is that donor support is more effective when it is well coordinated. This is in line with the Paris Declaration on Aid Effectiveness and the Accra Agenda for Action that are referred to in the MoU.

The MoU focuses on the importance of behavior change among both donors and INTOSAI. This does not only require efforts at the global level, but also at the regional level where seven INTOSAI regional bodies are active, and at the country level where donors support individual SAIs. In practice, the global level has received most attention in the Cooperation, with relatively limited attention for the regional and country level. An explanatory factor is that in the two program documents mainly global Cooperation activities have been defined, which are within the scope of control of the Secretariat. In these documents, however, relatively limited attention is paid to behavior change and best practices at various levels of the Cooperation, in particular at the country level.

2. *Are the governance arrangements of the INTOSAI-Donor Cooperation still appropriate and adequate in view of the evolving context?*

Most of the governance arrangements are indeed still appropriate and adequate, but further reflection is needed on three issues: 1) Adequate representation of the interests of SAIs in partner developing countries, 2) Adequate and functional linkages to INTOSAI committees and bodies, 3) Clarity on the position of the Secretariat within IDI, which has advantages and disadvantages.

The Steering Committee is formally the main decision-making body of the Cooperation, in which all donor signatories of the MoU and INTOSAI are represented in a balanced way. Key stakeholders agree that formally this is the most important body of the Cooperation. They do accept that for practical reasons de facto decision-making is not always done by the Steering Committee. The Steering Committee leadership with two chairs and two vice-chairs from respectively INTOSAI and the Donor community provides guidance to the Secretariat that is responsible for implementation of the various activities undertaken under the auspices of the INTOSAI-Donor Cooperation. The Secretariat that is hosted by the INTOSAI Development Initiative (IDI) plays a key role in the implementation of the Cooperation and in the preparation of decision-making. The majority of stakeholders is very satisfied with this set-up and appreciates the work and the commitment of both the Secretariat and the Cooperation Leadership, while also recognizing its limitations. One of these is the limited visibility of the Cooperation, because the Secretariat is hosted by the IDI, and roles and responsibilities are not clearly separated. It should be acknowledged that the hosting has also advantages in terms of economies of scale, but there are potential conflicts of interest.

About half of the stakeholders, both donors and INTOSAI representatives, perceive that SAls of partner developing countries are insufficiently represented in the Steering Committee, although formally these SAls are represented by their respective regional INTOSAI bodies. The regions have played variable roles in the implementation of the Cooperation, according to their interests and capabilities. In some regions, the regional body is a missing link in the Cooperation, which creates a specific implementation challenge, rather than a problem of governance structure. In addition to the finding on relevance that Cooperation activities at regional and country level have received insufficient attention, this warrants reflection on the role of regional bodies and learning from the positive examples such as OLACEFS.

INTOSAI has formally established linkages between its main committees and the Cooperation to achieve common goals. Nevertheless, these linkages could be further strengthened, such as the linkage between the INTOSAI Capacity Building Committee (CBC) and the Cooperation. The CBC is active in the same areas as the Cooperation – peer-to-peer demand-driven capacity development support - and there is room for improvement in the exchange of information and coordination of activities.

3. Is there evidence that, as a result of the Cooperation, there were changes in donor behavior, as intended in the MoU?

There is convincing evidence of a change in donor behavior, but also opportunities for improvement..

In general, donors increasingly provide demand-driven support, which is based on the strategic plans of SAls. Individual donors are interested to coordinate their capacity development activities with other donors, development agencies and recipient SAls. Donors also increasingly include peer-to-peer support in the projects and programs they fund. However, donors face limitations when it comes to coordination of the policy dialogue regarding issues of SAI independence such as relatively limited attention being paid to SAI issues in comparison to overall Public Finance Management Reforms. Donors also pursue sometimes their own interests when providing support to SAls, such as sector audits, environmental audits, or audits of donor funded projects or programs. While all these areas are important, many SAls in partner developing countries have limited capacity that needs to be gradually enhanced with sufficient attention for maintaining the quality of and sufficient focus on their core business related to financial audits. New areas of SAI capacity development with donor support often attract the best staff and therefore this risk needs to be properly mitigated. Finally, quite some donors face internal communication issues and donor

representatives at the country level are often not aware of the existence of the Cooperation. This is related to the decentralization of many donors and their delegated decision-making structures.

4. *Is there evidence that, as a result of the Cooperation, there were changes in the behavior of SAIs, INTOSAI and its bodies, as intended in the MoU?*

There is also convincing evidence of a change in behavior of SAIs, INTOSAI and its bodies, but also of bottlenecks limiting the changes.

SAIs in partner developing countries have, in general, improved their strategic plans, which allows them to articulate more clearly their capacity development needs. The IDI and regional bodies have provided assistance to contribute to improved strategic planning. Nevertheless, the variation between countries is large and some SAIs have still weak or donor-driven strategic plans, but clear progress is visible. SAIs increasingly take the lead in coordination of donor support, especially the more developed SAIs. Nevertheless, the SAIs do not always strive for full complementarity of projects and programs, as this may reduce the overall level of funding. Especially proposals prepared in relation to the Cooperation's Global Call for Proposals showed regularly overlap with ongoing capacity development projects and programs. In addition, ongoing or planned support by regional INTOSAI bodies and peer-to-peer support provided by SAIs is not always taken into account in coordination efforts.

5. *Did the INTOSAI-Donor Cooperation deliver the intended outputs and outcomes, as reflected in the Theory of Change?*

There is relatively limited evidence to ascertain the effectiveness of the Cooperation, in relation to the four outputs and two outcomes of the Cooperation. There is positive evidence on one of the outputs, namely more reliable information on SAI performance, which is linked to the SAI-PMF. There is negative evidence on another output, the awareness of the Cooperation at country level. There is inconclusive evidence on two other outputs and the two outcomes. There are indications on one of the two outcomes, namely improved donor coordination, but the direct contribution of the Cooperation to this improvement could not be established as a result of many other intervening factors. complicated.

The SAI-PMF did contribute to more reliable information on SAI performance, while it is still in the piloting phase. The methodology is clear and the piloting is carefully implemented. The various implementation models – self-assessment, peer review, external assessment – contribute to the adoption of the SAI-PMF. The SAI-PMF in turn contributes to improved strategic planning and better articulated capacity development needs, which is in line with the MoU. Its expected adoption as an INTOSAI instrument, positively contributes to its effectiveness.

In many countries there is surprisingly limited awareness of the Cooperation, both among SAIs and donor representatives. There are some clear positive exceptions, in particular in Latin America where the regional INTOSAI body OLACEFS plays a key role in promoting the principles of the Cooperation, assisted by several active donors.

There is still inconclusive evidence on the other two outputs, i.e. adequacy of capacity development support in terms of the amount of funds provided and improved capacity development approaches and tools. Nevertheless, there are positive signs such as more demand-driven donor support and inclusion of peer-to-peer support, as reflected already in the section on behavior change. However, these changes cannot directly be linked to Cooperation activities and the Cooperation does not record these changes. General awareness of the need for improved capacity development

approaches has increased both among donors and as a result of INTOSAI activities, for example the Capacity Building Committee, which makes contribution to the Cooperation complicated.

The majority of the Cooperation activities, including the Global Call for Proposals, the SAI capacity development database and the global survey, did not contribute to the intended outputs.

Therefore, it is still too early to draw firm conclusions regarding the overall effectiveness of the Cooperation in terms of improved donor coordination support to SAIs and more effective capacity development initiatives, although there is some scattered evidence on improved donor coordination.

6. *Did the Cooperation deliver the intended outputs in a timely and cost-effective way and were risks recognized and mitigated?*

The assessment of the efficiency of the Cooperation is complicated given the limited evidence regarding outputs and outcomes and scant information to assess cost-effectiveness.

The implementation of some activities was characterized by delays caused by periodic staff shortages in the Secretariat. The Secretariat is appreciated for its commitment and hard work, but faced but faced temporary staff shortages and funding gaps when donor funds came in late. The hosting of the Secretariat within the IDI reduced the problems related to the funding gaps as the IDI guaranteed the functioning of the Secretariat. This set-up also led to some positive economies of scale. However, the lack of separation between the IDI and the Secretariat leads to the risk of a conflict of interest when the IDI will start providing technical assistance to SAIs for which additional donor funding will be sought. This negatively affects the level-playing field of support to SAIs. Similar level-playing field risks are related to provision of peer-to-peer support against commercial fee rates by SAIs and regional bodies. While most risks are clearly identified and adequately mitigated by the Cooperation, this is not the case for these specific risks.

Role of the INTOSAI-Donor Cooperation to bring about changes

There is evidence of positive change in behavior of donors and INTOSAI, and also indications of improved coordination of support to SAIs, which reflect the main objectives and underlying principles of the MoU. This points at clear success five years after the start of this initiative. However, there are only a few direct linkages between the Cooperation and its activities on the one hand and the reported successes on the ground on the other. This is the result of joint efforts of the various actors, including INTOSAI bodies and committees at global and regional level, but also of the Cooperation. For the future, there is substantial room for improvement if the Cooperation activities will focus more on the key objectives and principles of the Cooperation as intended in the MoU.

6.2 Recommendations

Given the continued relevance of the MoU and evidence on positive changes that have the potential to contribute to improved performance of SAIs, the evaluation recommends that the Cooperation will be continued.

Nevertheless, given the need to adjust the set-up of the Cooperation to the evolving context, a reorientation on some specific issues is required:

- A **better alignment between the MoU and the program document** is needed, where the MoU should be the main guiding document and the number of separate Cooperation activities should

be limited to the extent possible. The focus should shift to gathering good practices and sharing these in order to improve the performance of the Cooperation in the various regions and countries with the aim to contribute significantly to enhanced performance of SAIs;

- A **prioritization of Cooperation activities** is required. This means that some of the actual activities should be redefined or discontinued, and other activities should be given priority. Successful activities such as piloting of the SAI-PMF will become an INTOSAI responsibility, while a solution needs to be found for the quality assurance task. For other key activities facing implementation challenges, such as the Global Call for Proposals and the SAI capacity development database it should be ascertained whether key stakeholders still consider these as relevant activities for the Cooperation. If this is the case, the implementation should be drastically changed to achieve the desired results. For the Global Call the attention should shift to adequately matching of proposals, in particular at the country level. For the database, it could be considered, in line with the MoU principles, to make the SAIs the owner of the database;
- In line with the better-focused programming, a **reflection on the current governance arrangements and the responsibilities of key bodies** is required. First, the Cooperation should focus on the realization of its main objectives, for which the actors at the various levels – global, regional and country – should be better connected as linkages between the various levels are missing. This also includes reflection on the adequate representation of the SAIs of partner developing countries in the Steering Committee. Learning among regions is another important aspect as some less active regions could learn from the more active ones. Second, the Cooperation should focus on further strengthening of the joint efforts with INTOSAI bodies and committees such as the CBC, in order to achieve common goals. This includes better coordination of the various peer-to-peer activities. Third, the Secretariat should focus more on its role as facilitator rather than as implementer of activities. This would allow to focus the Cooperation more on behavior change, improving complementarity of capacity development support and gathering and exchange best practices of capacity development support. The IDI, which is already responsible for the development of global SAI products, could become responsible for the implementation of activities, which are currently the remit of the Secretariat, as, has already happened with some activities such as the global survey;
- Address the need to **increase further the visibility of the Cooperation**. While recognizing the importance of joint efforts to achieve the desired results, the Cooperation needs to be sufficiently visible and recognized by key stakeholders at the global regional and country level to justify its continued existence. Therefore, reflection is needed on the issue of visibility of the Cooperation in line with the previous recommendations. This does not require renewed emphasis on awareness raising, but focusing on facilitating of exchange and more activities at country and regional level. When the Cooperation cooperates with INTOSAI bodies – IDI, regional bodies or commissions- the role and contribution of the Cooperation could be highlighted, which is in the interest of both INTOSAI and the donors. In particular, regional bodies, which act as a linking pin between the global and country level, could be more proactive in making the role of the Cooperation visible. This would require joint efforts from both the Secretariat and regional bodies. It should be realized that clear lessons can be learned from already very proactive regional bodies that have set an excellent example.

Annex 1a: Terms of Reference and amendment

Terms of Reference – Evaluation of the INTOSAI-Donor Cooperation

21 July 2014

The INTOSAI Development Initiative (IDI), as host of the INTOSAI-Donor Secretariat, wishes to contract a service provider to conduct an independent evaluation of the INTOSAI-Donor Cooperation, on behalf of the INTOSAI-Donor Steering Committee.

Background: The INTOSAI-Donor Cooperation

The INTOSAI-Donor Memorandum of Understanding (MoU)⁸¹ was signed in 2009 by INTOSAI and 15 development partners (Donors), with the resulting partnership becoming known as the INTOSAI-Donor Cooperation (Cooperation). The INTOSAI-Donor Secretariat (Secretariat) was established from June 2010, as a department within the INTOSAI Development Initiative (IDI). IDI is the capacity building arm of the INTOSAI Organisation of Supreme Audit Institutions (INTOSAI). The purpose of the Cooperation is to improve SAI performance in developing countries, through scaled-up and more effective support. This works through changing the behaviour of stakeholders in both the INTOSAI and Donor Community. The program background, rationale, governance arrangements, results framework, logframe etc. are best explained in the INTOSAI-Donor Cooperation Phase 2 Program Document (2013-15) (PD)⁸². A timeline of key events is included at Annex 1.

Evaluation Purpose

1. Evaluate the performance of the INTOSAI-Donor Cooperation.
2. Develop lessons learned from the INTOSAI-Donor Cooperation and its component initiatives, to inform future decisions.

Evaluability: Assessing Initial Results and Building for the Future

The first major activity of the Cooperation was the 2010 INTOSAI Stocktaking; then detailed annual work plans were put in place from 2011 onwards. Some activities may have already delivered notable results, such as the Stocktaking, establishment of the SAI Capacity Development Database, delivery of projects which were matched with donor funding in 2011 (from the Stocktaking and the 2011 Global Call for Proposals) and have been completed, and early SAI-PMF pilots. Other activities are unlikely to have delivered results to date, though are expected do so in the future, including training for donors (first pilot March 2014), extractive industries report, and the 2013 Global Call for Proposals. And yet other activities remain in progress, such as establishment of the SAI Capacity Development Fund.

⁸¹ Available at <http://www.idi.no/artikkel.aspx?MId1=67&AId=401>.

⁸² Available at: <http://www.idi.no/artikkel.aspx?MId1=128&AId=842>.

Although the cooperation may still be considered to be in its early stages since the signing of the MOU in late 2009, the INTOSAI Donor Cooperation Steering Committee and its leadership holds that an evaluation at this juncture is essential to inform decision making about the future of the Cooperation. In addition, an evaluation at this time could also help to build evidence of the results of the Cooperation and help in the development of the most effective approach to assess its impact and inform its direction.

Evaluation Methodology and a Theory of Change

Given the absence of a true counterfactual at the level of program purpose (Improve SAI Performance in Developing Countries), as well as other methodological challenges, members of the Steering Committee have agreed that it is not possible to conduct a true impact evaluation. The Steering Committee's proposed evaluation methodology is therefore to use "well triangulated plausible association" through testing a theory of change. Evidence at the global level will be supplemented by Qualitative Comparative Analysis (QCA)⁸³ designed to test certain hypotheses relating to the necessary and sufficient conditions to achieve improved SAI performance. This would draw on evidence from a relatively small number of country case studies.

A theory of change documents the causal chain from inputs to outcomes, with an explicit analysis of the assumptions underlying the theory. Different causal paths and major external factors influencing outcomes are identified. A theory based evaluation design tests the validity of these assumptions and the various links in the chain are analysed using a variety of methods, building up an argument as to whether the theory has been realized in practice. Evidence is built up as to whether change occurred through the expected mechanisms, in order to provide evidence as to whether the Cooperation contributed to change at the program purpose level. This approach avoids the black box approach to impact evaluation, through which an impact may be found but without evidence as to how the impact came about, or whether the intervention caused or contributed to the impact.

The difference between the results framework/chain and a theory of change should be noted. The PD includes a results framework (reproduced as Annex 2), which identifies the expected inputs, outputs, initial outcomes, intermediate outcomes, high-level outcomes and impact of the Cooperation. However, it does not identify the causal and behavioural chain through which it is assumed that one level in the results framework leads to the next. Many of these assumptions are included in the INTOSAI-Donor Cooperation logframe. Therefore, the Evaluator would need to further develop this into a theory of change, to be tested as part of the evaluation.

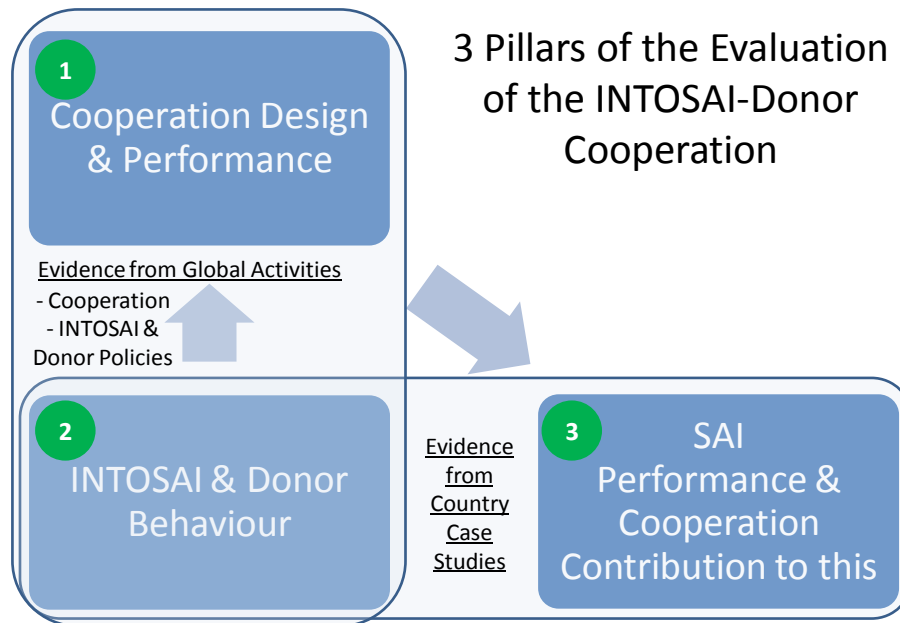
Evaluation Scope

To evaluate the performance of the Cooperation in relation to its purpose, it is essential that the scope of the evaluation covers the following three pillars:

⁸³ A "medium-n" method used in Political Science that involves identifying the necessary and sufficient conditions for achieving target outcomes through a systematic selection of cases studies based on ex-ante knowledge of their independent and dependent variable values. Case study country data is coded based on these values, and analysed using "truth tables" to identify combinations of necessary and sufficient conditions, and to identify where additional case study country data is required to further improve interpretation of results.

1. Evaluating the design of the Cooperation against the MoU principles, and its performance including results against the phase 1 and phase 2 program documents, annual work plans, functioning of the Secretariat and overall governance arrangements of the Cooperation
2. Evaluating behavior of the INTOSAI and Donor communities against the MoU principles, and Cooperation contribution to behavioral changes
3. Evaluating changes in the performance of SAIs in developing countries, and Cooperation contribution to this

The evaluation should also note any unintended consequences of the Cooperation, positive or negative.



Pillar 1 is the starting point, examining the design of the Cooperation and its performance to date against its plans, including the Cooperation’s governance arrangements. Pillar 1 would then include performance of the Cooperation against initial outcomes identified in the Results Framework (Annex 2). This includes efforts to improve the coordination and alignment of support, strengthen and respect development of SAI-led strategic plans, and better design, monitoring and evaluation of support. Some global evidence on this may be available from Cooperation documents. However, changes to INTOSAI and Donor policies, as well as evidence on the implementation of these policies at the country-level, are also relevant to this area. Therefore INTOSAI and Donor behavior, against the principles of the MoU, has been identified as a separate pillar 2 within the evaluation, feeding into pillar 1.

Finally, pillar 3 examines whether and how the performance of SAIs in developing countries has changed, and whether the Cooperation contributed to these results. This would be informed mainly by evidence from the country case studies. It would likely include evaluation as to whether changes in INTOSAI and Donor behavior, at the country level, were in accordance with the MoU and were contributing to improving SAI performance.

Evaluation Framework

The final methodology for the evaluation will require clarity on the evaluation criteria⁸⁴, evaluation questions, and judgment criteria⁸⁵. Together, these constitute the evaluation framework. It is suggested that the evaluation framework is based on the INTOSAI-Donor MoU and the phase 1 and phase 2 program documents. The following extracts from the MoU give an indication of some of the key issues that should be incorporated into the evaluation framework.

INTOSAI-Donor MoU (Extracts)

MoU Rationale:

- “Enhancing the capacity of SAIs in developing countries” (para 5)
- “Promote reliance on country systems” (para 7)
- “Promote strong, independent and multidisciplinary SAIs” (para 9)
- “Progress towards the... commitments made in the Paris Declaration and Accra Agenda for Action” (para 10)
 - Align behind country-led strategies
 - Harmonise donor practices
 - Rely on strengthened partner countries’ financial management systems, including their audit systems
 - Strengthen capacity building efforts

MoU Principles (para 15):

- “SAI community will endeavour to develop individual country-led strategic plans and development action plans”
- “INTOSAI will endeavour to achieve the strategic goals set out in the INTOSAI Strategic Plan”
- “Donor community... respect[s] SAI country leadership, independence, and autonomy in developing and implementing SAI strategic plans and development action plans”
- “Donor community will endeavour to mobilize additional resources... to develop and implement SAI strategic plans”
- “Donor community declares its commitment... to delivering... support for audit capacity building programs... in a harmonized and coordinated manner”

MoU Guidelines

- “Where the Donor Community provides general budget support... [donors] will underline the importance of adequate SAI funding in the dialogue with the partner country” (para 18)
- “The MoU be carried out in a way that facilitates SAIs supporting and contributing to the capacity-building efforts of other SAIs” (para 19)
- “Monitoring and evaluation of grants will be the sole responsibility of the donor community” (para 21)

⁸⁴ The OECD-DAC defines five standard evaluation criteria: relevance, efficiency, effectiveness, impact and sustainability.

⁸⁵ Criteria set in relation to each evaluation question, to determine if the assertion being tested is met.

A draft set of evaluation criteria and questions⁸⁶, under the three pillars of the evaluation, is included below. This, along with the judgement criteria, should be finalised by the Evaluator in the Inception Phase.

Evaluation Criteria	Possible Evaluation Questions
PILLAR 1:	Cooperation design, performance and governance arrangements
Relevance	<ul style="list-style-type: none"> ✓ Continued relevance of the INTOSAI-Donor MoU ✓ Consistency of Cooperation with needs and demands of SAIs in developing countries ✓ Consistency of Cooperation with the policy priorities of Steering Committee members ✓ Consistency of Cooperation with the INTOSAI-Donor MoU and aid-effectiveness agenda ✓ Comparative advantage of program in developing global public goods and networks, compared to other alternatives ✓ Existence of adequate feedback loops / learning mechanisms to ensure continued relevance
Efficiency	<ul style="list-style-type: none"> ✓ Stakeholder perception of value for money achieved through supporting the Cooperation ✓ Ability of the Cooperation to mobilise and utilise in-kind support from the INTOSAI and Donor Communities ✓ Ability of the Cooperation to prevent waste and duplication through improved coordination and sharing of global public goods ✓ Time and cost of producing global public goods compared to other similar initiatives ✓ Consistency of program outputs produced compared to program documents and annual work plans (quantity and timing) ✓ Cost of inputs in relation to budgeted costs ✓ Management of risks to production of planned outputs
Effectiveness	<ul style="list-style-type: none"> ✓ Extent to which program outputs have contributed to initial outcomes ✓ Existence of external factors contributing to or hindering achievement of initial outcomes, and opportunities taken to influence underlying factors ✓ Value added of the Cooperation: its likely contribution to results attained
Governance Arrangements	<ul style="list-style-type: none"> ✓ Effectiveness of governance arrangements: <ul style="list-style-type: none"> ○ Role and functioning of the Steering Committee ○ Role and functioning of the Steering Committee leadership ○ Hosting of the Secretariat within IDI ○ Financing of the Secretariat ○ Links between the Secretariat and INTOSAI ✓ Would different governance arrangements have facilitated better results, and at what risk? ✓ Sustainability of the governance arrangements
PILLAR 2:	Behaviour of the INTOSAI and Donor communities against the MoU principles
Behavioural Change	<ul style="list-style-type: none"> ✓ Awareness of MoU principles by Steering Committee members ✓ Translation of MoU principles into policy changes by Steering Committee members ✓ Accountability of Steering Committee members for implementing MoU principles ✓ Development of SAI-led strategic plans and development action plans ✓ Increased focus on measuring results of SAI capacity development efforts ✓ Donor community willingness to let SAI leadership develop and implement their own strategic plans and development action plans, and donor respect for SAI independence ✓ Alignment of all support (from INTOSAI and Donor Community) behind SAI's strategic plans ✓ Delivery of all support (from INTOSAI and Donor Community) in a harmonised and coordinated manner ✓ Donor reliance on strengthened partner country external audit systems and use of SAI reports ✓ Donor community advocacy for adequate SAI independence and resourcing, especially when providing general budget support ✓ Efforts to enable SAIs to support the capacity development efforts of other SAIs ✓ Use of evaluations to enable lesson learning on SAI capacity development
PILLAR 3:	Performance change in SAIs in developing countries, and Cooperation contribution to this
Impact	<ul style="list-style-type: none"> ✓ Extent to which initial outcomes of the Cooperation have contributed to changes in SAI performance in developing countries (intermediate and high-level outcomes)

⁸⁶ This section borrows heavily from the "Evaluation of the PEFA Program, 2004-10", Fiscus Limited and Mokoro for the PEFA Steering Committee, July 2011.

Evaluation Criteria	Possible Evaluation Questions
	✓ Factors helping / hindering achievement of SAI performance improvements in developing countries, and SAI's contribution to development impact, and ability of the Cooperation to identify and respond to these factors
Sustainability	✓ Extent to which SAI performance improvements in developing countries are achieved in a way that ensures they are sustainable

Approach and Evidence Sources

To answer the evaluation questions for an evaluation using “well triangulated plausible association” through testing a theory of change, a variety of sources of evidence will be needed, both quantitative and qualitative. This evidence will need to cover SAI performance, behavioural change within the INTOSAI and donor communities, and achievements against the INTOSAI-Donor Cooperation annual work plans. Quantitative evidence may come from the 2010 INTOSAI Stocktaking and 2013 IDI Global Survey (in progress), PEFA assessments, the Open Budget Index, SAI-PMF assessments⁸⁷, and monitoring reports prepared by the Secretariat. Qualitative evidence could be obtained from existing evaluations⁸⁸, surveys, semi-structured interviews of members of the INTOSAI and Donor communities, presentations and summaries from Steering Committee and leadership meetings, monitoring reports prepared by the Secretariat, and specific outputs produced by the Secretariat.

The program purpose for the Cooperation is to ‘Improve SAI Performance in Developing Countries’. The Cooperation is one of a number of initiatives that includes support to SAIs directly at the country level, as well as indirectly through supporting INTOSAI regional bodies, which provide capacity development support to their members. The regional dimension is an important one in the INTOSAI context, and is particularly important in regions, such as PASAI, where the individual SAIs are almost too small to function independently, and rely instead on regional collaborations including joint audits.

The evaluation should seek evidence of results at the country level, and the extent of any results and the reasons and justification therefore. A balance must be struck between quality and quantity of evidence, and cost, with sufficient evidence to draw meaningful conclusions. There should be a small number of in-depth country case studies which provide evidence for this evaluation, including testing the methodology for the desk based country studies.

One regional case study is also requested to be included. This should use the findings from a recent evaluation of support to and in that region, rather than conducting a new evaluation. The purpose of this will be to attempt to shed light on relevant evaluation questions in the context of support provided through a coordinated, regional approach. In addition, it may contribute to developing a framework for evaluating regional initiatives.

⁸⁷ Noting that, by the time the evaluation begins, there are likely to be only a few completed SAI-PMF assessments and probably no repeat assessments.

⁸⁸ The Secretariat recently issued a call to all members of the Steering Committee to share existing evaluations, for the purpose of conducting a Synthesis of Evaluations of SAI Capacity Development Initiatives. More than 20 such evaluation reports were received. Therefore where recent, high quality evaluations exist, these should be relied upon rather than duplicating evaluation work.

Based on these, further case studies should be developed using evidence obtained from desk review of documents and phone interviews. It is therefore suggested that the country level work comprises:

- **Three in depth country case studies**, including country visits to develop country results notes and/or country case histories and refine the methodology for country case studies
- **One regional case study (PASAI)**, based on recent independent evaluation reports
- **Up to eight⁸⁹ additional country case studies**, based on document review and phone interviews

Any future evaluations could then use a similar approach to gather further country-level evidence. The country-level evidence, whether from desk or field work, should be structured in a uniform way to enable synthesis of country level findings.

Selection of Country Case Studies

Case studies will be selected on the basis of ex ante knowledge based on outcomes. This would help identify what characteristics need to be in place to deliver outcomes, and what characteristics hinder achievement of outcomes. Active participation in initiatives under the Cooperation should also be considered when selecting country case studies. This includes: global and regional programs under the initial round of matching⁹⁰, the 2011 global call for proposals, and early SAI-PMF pilot assessments. However, only selecting countries that had actively engaged in the Cooperation would be neither representative nor informative. A small number of countries that appear to have little engagement in activities under the Cooperation should also be selected, to see how SAI capacity development is progressing, and to better understand if and why the activities of the Cooperation might not be reaching some SAIs.

The following table shows a selection of SAIs, for which some published performance information exists, according to whether they have directly participated in initiatives under the Cooperation or not, and whether their performance has shown recent improvements or not⁹¹.

	Recent Performance Improvements			No Recent Performance Improvements
Participated in Cooperation Initiatives	Afghanistan Albania Botswana Brazil Dominican Republic	Kazakhstan Kenya Kyrgyz Republic Liberia Malawi Malaysia	Nigeria Pakistan Palestine Philippines Rwanda Samoa	Bangladesh Fiji Guinea-Bissau Papua New Guinea Sao Tome & Principe Solomon Islands

⁸⁹ Eight is perhaps more than necessary, but allows for attrition during the case-study phase. The number may have to be discussed with the chosen service provider in light of budget availability and timeframe for the evaluation.

⁹⁰ This included: the ISSAI Implementation Initiative, Support for the Capacity Building Committee, Management Development in AFROSAI-E, Development of Strategic Plans for CAROSAI and CREFIAF, Strategic Planning Program for 14 SAIs in CREFIAF, and support for the INTOSAI-Donor Secretariat.

⁹¹ Based on analysis of repeat PEFA assessments and results of the Open Budget Index (sub-section: Strength of the SAI). These are high level assessments for which public information is available. However, it is noted that these assessments focus on issues such as timeliness and publication of reports, and legal independence of the SAI, with less emphasis on the quality of audit work. The classification in this table in no way reflects the views of the INTOSAI-Donor Secretariat on the performance of these SAIs.

	Recent Performance Improvements			No Recent Performance Improvements
	Georgia Ghana Guatemala India Indonesia Jordan	Mexico Moldova Mozambique Nepal	Sierra Leone Tanzania Uganda Vietnam	Sri Lanka
Did not Participate in Cooperation Initiatives	Burkina Faso Columbia Costa Rica	Kosovo Peru Yemen		Congo (DR) Ecuador Nicaragua

There are 31 SAIs in the first quadrant (participated, improving), seven SAIs in the second quadrant (participated, not improving), six SAIs in the third quadrant (didn't participate, improving), and 3 SAIs in the fourth quadrant (didn't participate, not improving), giving 47 SAIs in total.

Selection of the eleven country case studies should ensure:

- A spread across INTOSAI regions⁹² and language groups
- A mixture of country income classifications, including SAIs in fragile states
- SAIs in large and small countries
- SAIs following Parliamentary and Judicial (Court) models
- A roughly proportionate selection from each quadrant (i.e. six, two, two and one)

Based on this, the SAIs of the following countries are proposed for country case studies. This proposal has been shared with the Steering Committee, but not yet with the proposed countries. Agreement of the SAIs to be included within the Evaluation will be necessary to finalise this proposal.

Country	INTOSAI Region ⁹³	INTOSAI Language Group	DAC Income Classification	Fragile State	Parliamentary or Judicial	Quadrant
Bangladesh	ASOSAI	English	Low	Yes	Parliamentary	2
Brazil	OLACEFS	Spanish ⁹⁴	Upper Middle	No	Judicial	1
Burkina Faso	CREFIAP	French	Low	No	Judicial	3
Ecuador	OLACEFS	Spanish	Upper Middle	No	Judicial	4
Fiji	PASAI	English	Lower Middle	No	Parliamentary	2
Moldova	EUROSAI	English	Lower Middle	No	Parliamentary	1
Nepal	ASOSAI	English	Low	Yes	Parliamentary	1
Palestine	ARABOSAI	Arabic	Lower Middle	Yes	Parliamentary	1
Sierra Leone	AFROSAI-E	English	Low	Yes	Parliamentary	1
Uganda	AFROSAI-E	English	Low	Yes	Parliamentary	1
Yemen	ARABOSAI	Arabic	Low	Yes	Parliamentary	3

From within this list, three countries will be selected for in-depth country case studies, including field visits. This is likely to include one from Africa, one from Asia, and one other. The Secretariat will agree on the selection of in-depth country case studies with

⁹² It is proposed to select only one SAI from within PASAI and CAROSAI combined, reflecting the small size of populations in these regions.

⁹³ Including INTOSAI sub-regions of AFROSAI-E and CREFIAP.

⁹⁴ While the working language of OLACEFS is Spanish, the working language for SAI Brazil is Portuguese.

the Evaluator. Agreement of the Head of the SAI is also likely to be necessary to ensure such visits are effective, through facilitating interviews and sharing documentation. It will be the Secretariat's responsibility to secure this agreement. It is suggested that these countries are selected from the first quadrant (participated, improving), as these countries are most likely to shed light on how the Cooperation is contributing to improved SAI performance.

Related Activities

IDI expects to complete its 2013 Global Survey during August 2014. This survey has responses from more than 85% of the SAIs in the world, and includes a follow-up to the INTOSAI Stocktaking in 2010. At a global and regional level, it will measure some performance changes from 2010, as well as identifying further capacity development needs.

A synthesis of existing Evaluations of SAI Capacity Development initiatives is currently in progress. An early draft of this report should be available for the Steering Committee meeting in Paris, 16-17 September. This will identify a number of evaluations conducted at the global, regional and country level. Findings from relevant, recent evaluations should be drawn on in gathering evidence for the Evaluation of the INTOSAI-Donor Cooperation, wherever possible and appropriate.

Responsibilities

The evaluation will be commissioned and managed by the Secretariat. The Secretariat will be responsible for contracting the evaluator, liaising with stakeholders (Steering Committee, SAIs, others), and managing the evaluation. The IDI project manager will be Martin Aldcroft: martin.aldcroft@idi.no.

The Steering Committee leadership group⁹⁵ will be responsible for approving the design of the evaluation (in the inception report), commenting on the draft report and approving the final report.

The Evaluator will be responsible for proposing the design of the evaluation (in the inception report), conducting the evaluation, and preparing the draft and final reports.

Process and Timetables

Key milestones in the evaluation are:

- Technical and financial proposals submitted to IDI (18 August 2014)
- Preferred evaluator selected (25 August 2014)
- Evaluator presents initial planned approach at SC meeting in Paris, and takes inputs from SC members (17 September 2014)
- Inception report, including proposed evaluation approach, submitted to Steering Committee leadership (9 October 2014)
- Share preliminary findings with donors considering future funding (31 January 2015)
- Draft report submitted to the Steering Committee leadership (30 March 2015)

⁹⁵ Consisting of the INTOSAI and Donor Chairs and Vice Chairs of the Steering Committee, and the Secretariat.

- Leadership response to draft report (13 April 2015)
- Final report submitted to the Steering Committee leadership (30 April 2015)

This timetable allows sufficient time to ensure the findings from the evaluation can be reflected in the design for a third phase of the Cooperation, if appropriate. This would be presented to the Steering Committee for decision and funding at its 8th meeting, likely to be in the autumn of 2015, in sufficient time before the end of phase two (December 2015). It also leaves a reasonable time contingency in the event that the evaluation takes longer than expected.

Annex 1b: Amendment to the Terms of Reference

INTOSAI Donor Cooperation

Dr. Ferrie Pot
ECORYS Nederland B.V.
Watermanweg 44
3067 GG Rotterdam
The Netherlands

Executive Officer:

Our date: 17 Nov 2014 Case No:

File No: 082.8

Your date: Your reference:

Amendment to the Terms of Reference for the Evaluation of the INTOSAI-Donor Cooperation

Dear Ferrie,

This concerns the contract between IDI and ECORYS, dated 1 September 2014, and the Terms of Reference for the Evaluation of the INTOSAI-Donor Cooperation (dated 21 July 2014).

According to the decision of the INTOSAI-Donor Steering Committee leadership group, dated 10 November 2014, Pillar three of the Evaluation (“Evaluating changes in performance of SAIs in developing countries, and Cooperation contribution to this”) should not be considered under this evaluation. This decision by the leadership group is a significant amendment to the Terms of Reference for the Evaluation.

Evidence from country studies and desk studies should still be obtained to inform pillars one and two of the evaluation. Evidence of the performance, and performance changes, of SAIs should be considered only to the extent necessary to conclude under pillars one and two of the evaluation. Qualitative Control Analysis (QCA) designed to test certain hypotheses relating to the necessary and sufficient conditions to achieve improved SAI performance need not be conducted, as this relates only to pillar three.

We request that you reflect the above decision in the finalization of the Evaluation Inception Report, and look forward to continuing to work with you in this important evaluation.

Yours sincerely



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Annex 2: Evaluation Methodology

A2.1 Sampling of country case studies

In the Terms of Reference, the selection of countries to be subjected to field visit was based primarily on a twofold distinction. Firstly, countries were assessed as to whether or not they had participated Cooperation activities (Global Calls, SAI-PMF). Secondly, country level evidence from PEFA and OBI scores was examined in order to draw conclusions on possible performance improvement in the functioning of the respective SAI, to which the INTOSAI Donor Coordination could have contributed. The change of design could create the risk that the second selection criteria are no longer appropriate. However, this risk has been considered, and as the second criteria still touches upon high-level outcomes in the Logframe of the INTOSAI-Donor Cooperation, it is deemed as appropriate and relevant. The ToC makes clear that the focus of the Cooperation is much larger than the activities initiated by IDS, but includes in principle all donor signatory support to SAIs. The activities of the Cooperation are only a small portion of the entire support that SAIs receive at the country level.

On the basis of those considerations, a further refinement of the selection criteria for the case studies was undertaken. The starting point for the selection was sought in the available data on volume and type of donor support from the SAI Capacity Development database. As noted by Steering Committee members, and as evidenced in the analysis of the database, there are certain shortcomings of the information contained in the database. Firstly, some donors do not provide the financial information required to judge the volume of support. Secondly, for numerous projects, the amounts refer to a broader PFM and Accountability program, where the proportion of funds for SAI support is unclear. Finally, assistance from some donors is not recorded timely in the database, and therefore for some donors the actual size of their contribution to SAI development might be higher than what is indicated in the database. Taking into account those issues, the available data was found nevertheless to provide a reasonable indication in terms of the past and current donor involvement and support to SAI Capacity Development projects. In Annex 1 the selection process is explained in detail and a table with the top 15 of SAIs receiving donor support is presented.

The second criterion is “Participation in Cooperation activities”. This was examined and related to the top-15 countries. Information on countries participating in the two Global Calls for Proposals, as well as those planning or in the process of implementing a pilot SAI-PMF was compiled. In order to introduce a more nuanced view on the degree of participation, the following categories were introduced and applied to the top-15 with most donor support:

- **Strong participation:** The beneficiary SAI has a SAI-PMF that is in an advanced or final implementation stage (rolled-out SAI-PMF) and has participated in at least one Global Call (1 country);
- **Moderate participation:** The beneficiary SAI has either (a) a rolled out SAI-PMF; or (b) a planned SAI-PMF and has participated in at least one Global Call; or (c) the beneficiary SAI has participated in both Global Calls (6 countries);
- **Limited participation:** The beneficiary SAI has planned a SAI-PMF or has participated in one Global Call (5 countries);
- **No participation:** The beneficiary SAI has not participated in any Cooperation activity (3 countries).

The third criterion is related to recent performance improvement, as evidenced in PEFA and OBI scores, and indicated in the ToR. The top 15 countries were examined against the PEFA and OBI scores, resulting in 8 countries showing (some) performance improvement and 7 countries with no performance improvement.

On the basis of these three selection criteria the following eight countries match best the different criteria.⁹⁶

Table 0.1 Final selection of countries for case studies

Country	Region/ language	Number of donors vs MoU signatories	Participation in Cooperation activities	Performance improvement	SAI type	OECD-DAC income classification
Dominican Republic ⁹⁷	Olacefs	3/3	Moderate	Yes	Parliamentary	UMI
Burkina Faso	Crefiaf	5/3	Moderate	Yes	Judicial	LDC
Uganda	Afrosai-E	6/5	Limited	Yes	Parliamentary	LDC
Zambia	Afrosai-E	3/2	Limited	Yes	Judicial	LDC
Bangladesh	Asosai	3/3	Limited	No	Parliamentary	LDC
Nepal	Asosai	4/4	Strong	Yes	Parliamentary	LDC
Paraguay	Olacefs	2/2	Moderate	No	Parliamentary	LMI
El Salvador	Olacefs	3/2	Moderate	No	Judicial	LMI

It should be realized that the selection of eight countries can never be representative for the whole Cooperation, but on the basis of this careful selection process this sample represents a good illustration of the countries involved in the Cooperation.

It has been decided that four countries will be visited and four countries will be assessed on the basis of document review and a limited number of telephone or skype interviews (see chapter 5 on methods).

A2.2 Selection of activities

The Cooperation has been directly engaged in six different groups of activities, consisting of different sub-activities. At the overall level of the evaluation, the choice for specific activities, the priority setting and the balance between the various activities will be assessed. However, given the limited resources available for this evaluation, not all activities can be assessed in the same detail. Therefore, a selection has been made of activities that will be examined in more detail regarding the effectiveness and efficiency. The following selection criteria were taken into account:

1. Importance of the activities as indicated in the time sent on these activities;
2. Stage of the activities: development, piloting and testing, full implementation, completion;
3. Balance between various groups of activities.

⁹⁶ As the number of country visits has increased compared to the financial proposal, the reimbursable will be higher. In principle, these six countries can be visited with the budget available. However, a check on actual prices still has to be done.

⁹⁷ Countries in light blue boxes have been selected for field visits.

On the basis of these selection criteria the following activities will be more closely examined as part of the causal chain, i.e. types of inputs provided, outputs and outcomes:

1. In the group of Financial Instruments:
 - The Global Call for Proposals (GCfP), in particular the 2011 GCfP and to a lesser extent the 2013 Call as no results can be expected yet from this call;
 - The SAI Capacity Development Database, including its set-up and use.
2. The SC meetings and related activities, which are particular important to assess the governance arrangements;
3. The stocktaking and global survey.

The other activities will also be examined especially from a relevance point of view, but will not be the subject of a separate detailed analysis regarding efficiency and effectiveness. While SAI-PMF is a key activity, this instrument is still in full development and being piloted. Therefore, it is too early to provide a full assessment of SAI-PMF, but lessons already drawn will be taken into account in the evaluation. Other activities such as donor training and several studies have been relatively less important and will therefore be given less specific attention.

A2.3 Data collection methods

Document review

The evaluation will be based primarily on documentary evidence from the main stakeholders. Key data sources include the INTOSAI-Donor Cooperation and Secretariat-related papers and reports. Those will be complimented by INTOSAI, IDI and regional bodies' data, as well as donor documents. A non-exhaustive list of data sources is listed in Table 0.2 below.

Table 0.2 Relevant documents from key stakeholders

Stakeholder	Documents
INTOSAI-Donor Cooperation	<ul style="list-style-type: none"> • Memorandum of Understanding between INTOSAI and the Donor Community, 2009; • INTOSAI-Donor Cooperation program documents Phase 1 (2010-2012) and Phase 2(2013-2015), incl. Results Framework and Logframe; • INTOSAI-Donor Cooperation Budgets (2010 and 2014); • Annual work plans and progress reports; • Discussion papers on IDS and Steering Committee, 2010; • Minutes of Steering Committee meetings; • Minutes of SC Leadership meetings and teleconferences; • Specific documents (reports, discussion papers, updates, reviews) related to SAI-PMF, GCP, SAI CDF; • SAI Capacity Development database.
INTOSAI, IDI, regional bodies	<ul style="list-style-type: none"> • INTOSAI Strategic Plan 2011-2016; • IDI Strategic Plan 2014-2018; • IDI Budget, 2014-2018; • Evaluation of IDI, 2013; • Review of IDI Governance arrangements (in progress); • Strategic plans and progress reports of the seven INTOSAI regional bodies; • Evaluation report of AFROSAI-E, 2013;

Stakeholder	Documents
	<ul style="list-style-type: none"> • Evaluation report of PRAI, 2012.
Donors	<ul style="list-style-type: none"> • Donor strategies; • Country-level evaluations of SAI support projects; • Synthesis of SAI evaluations, 2014.

The IDS has provided the Evaluation Team with a comprehensive set of documents, and a large part of the remainder is publically available. However, given the sensitivity of some of the data (e.g. budgets, or evaluation reports), reference to confidential data sources will be made without quoting from such documents, and only upon prior approval of the data holders. Documents related to the activity level (in particular for the selected activities, see 4.2) are also available, such as an overview of the Global Calls for Proposals and pilot SAI-PMF assessments (confidential), but possibly more information is needed. Such information may include for instance access to specific submissions of proposals by SAIs, in order to assess quality and compliance to the instructions devised by IDS, and the curriculum for Donor training. Given the strong cooperation and responsiveness of IDS so far in terms of ensuring access to key documents, we expect data collection in this regard to be unproblematic.

The documents provide good insight into the formal set-up of the Cooperation and the governance arrangements. Progress reports indicate progress related to inputs, activities and to some extent to outputs, but not on outcomes. The evaluation reports are useful to explain challenges and provided recommendations on the way forward, but contain little or no information on the outcome level. It is important to note that the documents do also not provide any information on behavioral change, which is a key component of this evaluation.

In-depth interviews

In-depth interviews represent another source of data that is essential for the evaluation. While documentary review can provide a solid framework for the analysis, interviews can give the necessary nuance and detail to specific issues, especially when it comes to the considerations, assumptions and discussions prior to the drafting of a document. Furthermore, in-depth interviews can be used for the validation of findings from the documentary review, as well as for probing different hypothesis, gathering opinions, wishes and recommendations for the design and functioning of the Cooperation. Finally, the interviews are very important to fill clear gaps in information after the documentary review such as the lack of information on behavioral change.

The selection of stakeholders for interviews is guided by the consideration for representativeness. This explains the motivation to include three groups of stakeholders, and also to interview other SAIs than the ones represented in the SC Leadership, as well as other INTOSAI stakeholders.

The following stakeholders will be asked for an in-depth interview:

- Leadership of the INTOSAI-Donor Cooperation (current and former);⁹⁸
- IDS staff (current and former);⁹⁹
- IDI staff;¹⁰⁰
- Donors other than those in the Leadership, making a distinction between donors funding IDS and other donor signatories and observers (both very active donors as well as less active

⁹⁸ Some interviews took place in Paris on 16/17 September 2014, but with some additional interviews are needed, in particular with the previous SC leadership.

⁹⁹ Met in Paris on 16/17 September 2014, and in Oslo on 26-29 October 2014, probably some more in-depth information will be required.

¹⁰⁰ Met in Paris on 16/17 September 2014, and in Oslo on 26-29 October 2014, probably some more in-depth information will be required.

donors will be interviewed).¹⁰¹ Those donors include IrishAid, Norad, DFID and Austria (funding donors); World Bank, SECO, IADB, DFAT, EC (SC members), GIZ (observing donor);

- Heads of INTOSAI Regional bodies;
- Members of the INTOSAI Working Group on Values and Benefits, of the Finance and Administration Committee, and of the Capacity Building Committee;
- Leads of INTOSAI committees and goals, if not included in the previous categories;
- Specific national SAIs (Brazil, South Africa, Portugal, France) which are involved in providing bilateral support to peer SAIs and also take active participation in the SC meetings.

While the preferred modality for in-depth interviews is face-to-face, in some cases a meeting in person is not possible. In those cases, meetings will take place preferably by videoconference (ensuring visual contact), or in last resort, by phone.

The in-depth interviews will be structured around key topics and cover indicators reflected in the evaluation matrix. The information collected through these interviews will be structured in the same way, which allows for consistent data analysis and triangulation. This information will not form part of the official evaluation documentation, but will serve as a key source of information for the Evaluation Team.

Online survey

The main objective of the online survey will be to collect stakeholder opinions on selected issues from the evaluation framework. Main points to be covered under Pillar 1 relate to the relevance, organizational set-up and the effectiveness of the INTOSAI-Donor Cooperation, while questions under Pillar 2 will seek to shed light on possible behavioral changes on the two sides of the Cooperation, namely INTOSAI and the donors. Some specific issues concerning the design, administration and assessment of the questionnaire are described below:

- About 20 respondents will be invited among two main groups of stakeholders: (1) INTOSAI bodies, including seven regional bodies, the Capacity Building Committee, and the Secretariat in Vienna and (2) donor signatories of the MoU. Respondents will be identified with the assistance of the IDS based on the relevance of their role in the context of the functioning and aims of INTOSAI-Donor Cooperation. However, they will be explicitly asked not to answer the questions on behalf of their institution and not to represent a political, institutional view (respondents will be anonymized in the report, but not for the Evaluation Team, which will leave scope for possible follow-up by phone);
- The questions will be drafted in the form of statements by the Evaluation Team and will be formulated in such a way as to allow for the use of a Likert scale, using a symmetric agree-disagree scale. This type of responses will enable a clear assessment of the extent, to which opinions converge given a specific subject matter. It should be noted that given the different nature of the respondent groups, some statements may need to be modified, but will nonetheless point to the same core issue, thus allowing for aggregation;
- Space will be given to provide additional comments in an open-end type of questions;
- Before sending out the survey to the full population, a test will be carried out with a few selected staff of IDS, who will provide feedback in terms of understanding and clarity of the statements and process. Subsequently, the survey will be modified. If needed, explanatory feeds will be introduced in the design to provide background to some of the questions;
- The survey will be administered by using a trusted service provider, CheckMarket. It allows for customized graphic design (no provider logos, custom colors), personalized links to the survey for each respondent, automatic tracking of responses and easy reminder/ follow-up via an Ecorys email account. This ensures that the request is easy to identify and can be directly linked to the evaluation. The survey will be launched as soon as possible, preferably in the first

¹⁰¹ Some donors were met in Paris, but additional interviews are needed.

weeks of January. This will allow for enough time for analysis and follow-up throughout January and February, and will also be instrumental to sharpen the focus of the field visits;

- The initial analysis of the survey results will follow directly from the CheckMarket platform. For the detailed analysis, as each statement will have direct reference to specific evaluation questions, findings will be used to substantiate or verify the conclusions from the various other data collection methods. In the case of contradictions between survey results and other findings, additional information will be sought. In the case of inconclusive survey findings from a question (when respondents neither agree, nor disagree), follow-up may be necessary via phone interviews or email.

Field visits

The country visits are meant to obtain more insight into the changes in behavior of donors and SAIs in line with the MoU principles (Pillar 2), while also providing insight at country level into the appropriateness of the design and set-up of the donor cooperation (Pillar 1). Especially at the country level, the changes in behavior should be visible and that is the reason for implementing a sufficient number of country studies.

Field visits represent the single most important data source to examine the extent, to which both donors and SAIs have embraced MoU principles in practice, and have benefitted from the different activities and goods offered through the Cooperation. Findings from field visits can thus be directly attributed to all main evaluation questions, on the basis of a uniform semi-structured questionnaire for each main group of actors at the country level (SAI staff, donors involved, broader SAI environment, in particular Parliament and the Ministry of Finance). The relevant INTOSAI regional body will also be approached for an opinion on the specific country. The latter will not only be able to provide specific opinions on the studied country, but will also allow the assessment of any channeling of MoU principles to the country level through regional bodies and their role for overall coordination of support.

It is therefore crucial to underline that field visits will be a main data collection tool that will feed across the scope of the entire evaluation. In particular, field visits could shed light on the following issues:

- Did coordination between donors improve? If yes, how and what were the main driving forces? If not, why not? What were the explanatory factors?
- Is the capacity-building support (more) based on SAI Strategic Plans and demand-driven?
- How were the different activities of the Cooperation conducted? What were the main factors explaining the participation or lack of participation in specific Cooperation activities? To what outputs and outcomes did the activities lead at country level?
- What role did INTOSAI bodies such as the Regional Working Groups play at country level?
- Was support to SAIs scaled up at the country level as a consequence of the commitment to the MoU principles?

Each field visit will result in short notes structured again around key topics and cover indicators reflected in the evaluation matrix, which allows for consistent data analysis and triangulation. This information will not form part of the official evaluation documentation, but will serve as a key source of information for the Evaluation Team. The notes will focus primarily on the results and findings from the field visit itself, but will include, to the extent possible, references to existing documents that have been collected prior to and before the field visit. If deemed necessary, interview-specific minutes will be prepared and shared with the relevant stakeholder in order to gain their agreement with the understanding of the Evaluation Team. This will be done on a selective basis, whenever a certain stakeholder is considered to be a key information carrier, and accuracy of findings needs to be verified, and agreement obtained.

In accordance with agreements with the SC Leadership, four field visits will be undertaken, namely Burkina Faso, Dominican Republic, Nepal and Zambia.

Desk-based country studies

In addition, four desk-based country studies will be carried out. Desk-based studies will be done primarily on the basis of an examination of written documentation, such as:

- Proposals for capacity support done in the framework of the Global Calls 2011 and 2013;
- SAI Strategic Plans;
- Technical papers (Terms of Reference, progress and completion reports) that have guided provision of capacity development support by donors;
- Evaluations of SAI support;
- Documentation provided by INTOSAI-Regional Bodies, such as the AFROSAI-E ICBF assessment.

It has already been mentioned that the document review so far has not revealed the availability of information on behavioral change and on outcomes (and to a lesser extent on outputs) on country level.

Where possible, desk-based country studies will be appended by phone interviews with SAI Leadership, donors that have provided support, as well as additional stakeholders, such as representatives of SAI regional bodies. While valuable in principle, the Evaluation Team would like to underline that in comparison to face-to-face meetings, phone interviews are expected to yield only limited value added, given the expected low level of personal contact and engagement of the interviewees, which is required to discuss behavioral change.

In accordance with agreements with the SC Leadership, four countries have been selected for a desk-based case study, namely Bangladesh, El Salvador, Mozambique and Paraguay (see 4.1).

A2.4 Data analysis

Guided by the evaluation questions and applying the different data collection methods the assessment under each of the evaluation criteria will be based on various data identification, collection and analysis approaches and techniques. It is important to underline that while some of the data will feed into the analysis of more than one evaluation criteria, they may be analyzed from different perspectives and through different means in relation to the specific criterion. Furthermore, the process of data analysis is an iterative one, with interpretations from the different data sources feeding into each other, and allowing for an assessment of findings from a number of vantage points.

Initial data analysis

The initial data analysis will be based especially on document review and in-depth interviews. The ToC, presented in chapter 3 of this report, represents one such first result of initial data analysis. Initial data analysis will include the extraction, structuring and synthesis of concrete findings, both on the general level of the main evaluation criteria, and related to the specific evaluation questions of the matrix. It is important to underline that the evaluation matrix represents the key tool with regard to ordering and grouping findings and interpretation of data, and in such each question under it will be assessed separately first, with overall conclusions on each criterion to be drawn subsequently.

Validation and triangulation

An essential part of the data analysis will be the validation and triangulation of findings in order to ensure their overall credibility. Several steps will ensure that conclusions from the data collection are correct and can be subsequently interpreted and synthesized taking into account all relevant perspectives:

- Throughout the various data collection tools, we have paid critical attention to the representativeness of key stakeholders and consideration of all available primary and secondary documentary data. The sample for in-depth interviews and for the survey includes equally IDS, INTOSAI and donor presence; and the electronic survey will additionally target all those stakeholders that have not been involved in one-on one discussions. The selection process for the field visits and desk-based was based on a rigorous, multi-step approach in order to ensure, within the limited number of countries possible, the best possible combination of various characteristics of both SAIs and donor involvement;
- On-going consultation with the IDS will ensure that fact-related uncertainties are tackled promptly;
- Minutes of in-depth interviews, which will be shared with key stakeholders in order to obtain their agreement on the correctness of statements and observations made during the interview;
- Comparison of findings and interpretations, both within a certain data collection tool (interviews, case studies) and across the different tools, with discrepancies and contradictions being followed-up and additionally validated on a case-by-case basis if needed;
- The convergence of different perspectives will be a specific objective of the evaluation, especially as regards complex issues such as the Theory of Change, as well as behavioral change. A powerful tool to ensure triangulation of findings is the establishment of a focus group, which discusses on the basis of an initial synthesis of findings. In this evaluation, a focus group has been used successfully in order to establish the Theory of Change, and will also be done for each of the field visits, since, as shown in Table 5-1, those represent the key data source for behavioral change;
- The division of labor between the various members of the Evaluation Team will also be steered towards ensuring the validation and triangulation of findings. Concretely, each member will take responsibility for a specific evaluation criterion, with the other team members critically reviewing the findings and providing comments and suggestions until a final agreement is reached.

Final steps in data analysis

Prior to drafting the final report, the Evaluation Team will orally brief the SC Leadership and the Secretariat on its preliminary findings. This briefing is useful to review critical facts used for the analysis and formulation of findings. This is an important step in confirming the findings and the potential recommendations to address any opportunities to improve the INTOSAI-Donor Cooperation and its way forward.

As regards recommendations, particular attention will be paid to their feasibility in light of on-going discussions and developments among the major Cooperation stakeholders. Relevance, practical application and sustainability considerations will guide this process.

An executive summary of maximum two pages will be drafted, in order to allow a quick understanding of the main findings of the evaluation.

A2.5 Evaluation matrix

Criterion	Evaluation question	Sub questions	Levels of analysis	Indicators	Sources and methods
Relevance	1. Is the design and set-up of the INTOSAI-Donor Cooperation still relevant in view of the evolving context?	1.1 Is the initial design of the Cooperation logical and coherent?	Global	<ul style="list-style-type: none"> Strengths and weaknesses in the design of the MoU and the INTOSAI-Donor Cooperation Results Framework. 	<ul style="list-style-type: none"> Theory of Change analysis; Stakeholder interviews; Focus group.
		1.2 Do the objectives of the INTOSAI Donor MoU continue to be relevant today in view of: a. the needs and demand of SAIs in developing countries; and b. policy priorities of donors?	Global, regional, country	<ul style="list-style-type: none"> SAI needs as indicated in SAI strategic plans; Importance attached to donor coordination and harmonization in SAI strategic plans; Changes in donor prioritization regarding the strengthening of SAIs as indicated in donor country strategies and work plans incl. linkages to related areas of support such as PFM; Importance attached to donor coordination and harmonization and mentioning of the Cooperation in donor country strategies and work plans. 	<ul style="list-style-type: none"> Document review; Stakeholder interviews; On-line survey; Country case studies.
		1.3 Do the priorities set by the Cooperation reflect: a. the needs and demand of SAIs in developing countries; b. and policy priorities of donors?	Global, regional, country	<ul style="list-style-type: none"> The principles laid down in the MoU; SAI needs as indicated in SAI strategic plans; Number of donors that prioritize the strengthening of SAIs per developing country in their work program. 	<ul style="list-style-type: none"> Document review; Stakeholder interviews; On-line survey; Country case studies.
Governance arrangements	2. Are the governance arrangements of the INTOSAI-Donor Cooperation still	2.1 What are the strengths and weaknesses in the organizational set up in terms of:	Global, regional, country	<ul style="list-style-type: none"> Views and opinions of different groups of stakeholders – INTOSAI bodies incl. regions, IDS, IDI, SAIs in selected countries, donor representatives in SC, 	<ul style="list-style-type: none"> Document review; Stakeholder interviews; On-line surve;

Criterion	Evaluation question	Sub questions	Levels of analysis	Indicators	Sources and methods
	appropriate and adequate in view of the evolving context?	<ul style="list-style-type: none"> a. Role, composition and functioning of the SC; b. Role, composition and functioning of the SC Leadership; c. Hosting of the secretariat within IDI; d. Institutional relations of the Cooperation and position of the Cooperation within the INTOSAI set-up; e. Role of donor representatives in SC vis-à-vis their own organizational set-up; f. Funding and staffing of the Secretariat? 		donors at country level- on strengths and weaknesses of all elements of the governance arrangements	<ul style="list-style-type: none"> • Country case studies.
Efficiency	3. Did the Cooperation deliver the intended outputs in a timely and cost-effective way and were risks recognized and mitigated?	3.1 Did the Cooperation deliver the outputs as indicated in the program documents and the work plans adequately, including:	Global	<ul style="list-style-type: none"> • Degree of deviation (in terms of time and budget) between work plan and realization of the activities performed by the Secretariat. 	<ul style="list-style-type: none"> • Document review.
		<ul style="list-style-type: none"> a. In line with the budget; b. Of good quality; and c. In a timely manner? 	Global, regional, country	<ul style="list-style-type: none"> • Appreciation of the quality of the outputs by the target groups with specific focus on the selected activities and outputs Global Call for Proposals, SAI CD database, SC meetings and stocktaking/global survey. 	<ul style="list-style-type: none"> • Stakeholder interviews; • Country case studies; • On-line survey.
		3.2 Did the Cooperation recognize risks and mitigate these risks in time and did the Cooperation learn from this?	Global	<ul style="list-style-type: none"> • Risk analysis and risk mitigation in strategic documents; • Evidence that risks have been identified and mitigation measures taken; • Evidence of internal learning based on 	<ul style="list-style-type: none"> • Stakeholder interviews.

Criterion	Evaluation question	Sub questions	Levels of analysis	Indicators	Sources and methods
				M&E.	
Effectiveness	4. Did the INTOSAI-Donor Cooperation deliver the intended outputs and outcomes, as reflected in the ToC?	4.1 Did the outputs – as identified in the ToC- result in better coordinated donor support?	Global Country	<p>Evidence that concrete activities (with specific focus on the selected activities) led to changes in the following outputs:</p> <ul style="list-style-type: none"> • Better awareness of the MoU principles and the Cooperation among key stakeholders; • Adequate Capacity Development (CD) support provided to SAIs, based on SAI needs, leading to good quality proposals for CD support and a better matching of demand and supply; • Reliable information on SAI performance; • Improved Capacity Development approaches and tools incl. improved monitoring and evaluation of the support; • And that these outputs contributed to the better coordinated support to SAIs, including improved allocative efficiency as reflected in: <ul style="list-style-type: none"> - reduced transaction costs; - increased funding; - more joint projects based on SAI demands. 	<ul style="list-style-type: none"> • Document review; • Stakeholder interviews; • Country case studies.
		4.2 Has the Donor Community provided its support in a more harmonized way as compared to before the start of the Cooperation?	Global, Country	<ul style="list-style-type: none"> • Development and implementation of new funding mechanisms for capacity development support to SAIs such as pooled, trust or basket funds; • Evidence of better coordinated support efforts; • Expert opinions on the development in 	<ul style="list-style-type: none"> • Document review; • Country case studies; • Online survey.

Criterion	Evaluation question	Sub questions	Levels of analysis	Indicators	Sources and methods
				improved cooperation.	
		4.3 Have more effective CD initiatives for better SAI performance been launched and can it be attributed to the outputs of the INTOSAI-Donor Cooperation?	Regional, country	<ul style="list-style-type: none"> Development in the number of CD initiatives in countries/regions that participate in one or more of the activities of the Secretariat; Changes in the quality and approaches of CD initiatives as a result of the Cooperation. 	<ul style="list-style-type: none"> Document review; Country case studies; Online survey.
Behavioral change: donors and INTOSAI	5. Is there evidence that, as a result of the Cooperation, there were changes in donor behavior, as intended in the MoU?	5.1 Are the principles of the MoU clearly articulated in the internal guidelines within the Donor Community (SC members) and are they referred to in practice?	Global, country	<ul style="list-style-type: none"> Number of significant cross references and (in) consistencies between the MoU and internal documents of donors. 	<ul style="list-style-type: none"> Document review; Stakeholder interviews.
		5.2 Has the support made available by the Donor Community to SAI capacity development increased?	Global, Regional, country	<ul style="list-style-type: none"> Total funds allocated to SAI capacity development to date as compared to 2009 (per donor signatories, for all donor signatories and for total donor support to SAIs); Evidence that MOU principles led to changes in formulation, implementation and M&E of CD support to SAIs. 	<ul style="list-style-type: none"> Document review; Country case studies; Stakeholder interviews.
		5.3 Is the Donor Community's support now more strongly based on supporting SAI strategic plans and development action plans?	Regional, Country	<ul style="list-style-type: none"> Evidence that donor support is clearly linked to the SAI strategic plan; Evidence that SAIs were involved in formulation of donor support; Expert opinions on the development in improved linkages between donor support and strategic plans. 	<ul style="list-style-type: none"> Document review; Country case studies; Online survey.
		5.4 Has SAI peer-to-peer learning been facilitated by	Global, Regional	<ul style="list-style-type: none"> Change in number of SAI CD support initiatives in which SAI peer-to-peer 	<ul style="list-style-type: none"> Document review, Stakeholder

Criterion	Evaluation question	Sub questions	Levels of analysis	Indicators	Sources and methods
		donors?	Country	learning plays a role.	interviews; <ul style="list-style-type: none"> Country case studies.
		5.5 Have the donors been actively engaged in the various activities of the Cooperation and have they established effective internal linkages to promote the Cooperation internally?	Global Country	<ul style="list-style-type: none"> Number of evaluations per donor in the database (and total number of evaluations); More joint evaluations at country level or better coordination of evaluations at country level; Evidence on use of results from evaluations and that lessons have been drawn informing future SAI support; Number of donors actively engaged in the various activities and evidence of internal follow-up; Evidence on the practice of using partner country system's for audits by donors. 	<ul style="list-style-type: none"> Document review; Stakeholder interviews; Online survey; Country case studies.
	6. Is there evidence that, as a result of the Cooperation, there were changes in the behavior of SAIs, INTOSAI and its bodies, as intended in the MoU?	6.1 Are the principles of the MoU clearly articulated in the strategic plans and guidance by INTOSAI and are they referred to in practice?	Global	<ul style="list-style-type: none"> Number of significant cross references and (in) consistencies between the MoU and INTOSAI and IDI's strategies and work plans; Evidence that MOU principles led to changes in formulation, implementation and M&E of CD initiatives. 	<ul style="list-style-type: none"> Document review; Stakeholder interviews.
		6.2 Has the number of SAIs that have developed their own strategic plans, development action plans and monitoring systems increased?	Regional, country	<ul style="list-style-type: none"> Change in the number of SAIs that have developed their own strategic plans including comprehensive and realistic action plans and monitoring systems; Quality and use of these strategic plans by SAIs and donors; Evidence that SAIs too action to facilitate improved alignment of donor projects with 	<ul style="list-style-type: none"> Document review (global survey); Country case studies; Online survey.

Criterion	Evaluation question	Sub questions	Levels of analysis	Indicators	Sources and methods
				SAI strategic plans.	
		6.3 Has the government funding of SAIs increased and has the institutional and legal framework been strengthened?	Regional, country	<ul style="list-style-type: none"> Changes in government funding of SAIs; Changes in the legal frameworks. 	<ul style="list-style-type: none"> Document review (global survey); Country case studies; Online survey.
		6.4 Has SAI peer-to-peer support been promoted by SAIs and INTOSAI?	Global Regional, country	<ul style="list-style-type: none"> Evidence of strengthened peer-to peer support (SAI to SAI support) in line with the SAI strategic plan. 	<ul style="list-style-type: none"> Document review; Stakeholder interviews; Country case studies.

Annex 3: Selection of field and desk studies

The first selection criterion is based on the importance of donor support to SAIs. A country-by-country analysis and subsequent calculations led to a top 15 countries by volume of donor support.¹⁰² In some cases, like Bangladesh, Nepal and Vietnam, all donors supporting SAIs appear to be signatories to the MoU. However, in other countries like Uganda, Burkina Faso and Dominican Republic there are also donors that are not yet a signatory party.

The second criterion is “Participation in Cooperation activities”. This was examined and related to the already identified top 15 countries. Information on countries participating in the two Global Calls for Proposals, as well as those planning or in the process of implementing a pilot SAI-PMF was compiled. Participation in one of the Calls as well as in the SAI-PMF was considered most indicative of active participation, followed by participation on both Global Calls, and finally participation on only one Call. In order to introduce a more nuanced view on the degree of participation, the following categories have been introduced:

- **Strong participation:** The beneficiary SAI has a SAI-PMF that is in an advanced or final implementation stage (rolled-out SAI-PMF) and has participated in at least one Global Call;
- **Moderate participation:** The beneficiary SAI has either (a) a rolled out SAI-PMF; or (b) a planned SAI-PMF and has participated in at least one Global Call; or (c) the beneficiary SAI has participated in both Global Calls;
- **Limited participation:** The beneficiary SAI has planned a SAI-PMF or has participated in one Global Call;
- **No participation:** The beneficiary SAI has not participated in any Cooperation activity.

Consequently, a matrix was constructed on the basis of volume of support and participation in INTOSAI-Donor Cooperation activities.

Finally, the 15 countries were examined in terms of recent performance improvement, as evidenced in PEFA and OBI scores.

- The available indicators are PEFA PI-26, PEFA PI-28 (more focused on legislative follow-up), PEFA PI-10, dimension (iv), as well as the OBI score on Strength of the SAI (composite score). For those indicators, time series are available for many countries, both for the PEFA scores and for OBI (change 2012-2010). In contrast, data from the SAI Global Survey cannot be considered fully reliable as it is based on self-reporting. Therefore, such data, while important, are regarded as a secondary source;
- For those countries where PEFA studies exist, a performance improvement was considered whenever:
 1. There was improvement of at least 1 point (e.g. from C+ to B+) in the overall score of an indicator;
 2. There was improvement in at least two categories of indicator PI-26;
 3. If no repeat PEFA existed, a recent (after 2010) score of at least B was also counted as an improvement.
- For OBI scores, a positive improvement was concluded on the basis of a change of more than 0% in the score between 2010 and 2012;
- An overall improvement for a country was considered whenever the observed scores had improved on at least PEFA ID-26 and/or OBI scores.

¹⁰² Some countries, such as Iraq, Liberia, Nigeria, Sierra Leone and Pakistan have been intentionally omitted from the selection due to issues regarding safety.

On the basis of those three key criteria: (1) Volume of donor support; (2) Participation in Cooperation activities; and (3) Performance improvement; as well as considering additional differences in terms of SAI type and OECD-DAC income classification, the Evaluation Team selected eight countries: Four countries to be visited and four countries as the subject of a desk study. The choice of countries to be visited is based on the following criterial countries on different continents and balance in participation in cooperation activities.

Table A3.1 Final selection of countries for case studies

Country	Region/ language	Number of donors vs MoU signatories	Participation in Cooperation activities	Performance improvement	SAI type	OECD-DAC income classification
Dominican Republic	Olacefs	3/3	Moderate	Yes	Parliamentary	UMI
Burkina Faso	Crefiaf	5/3	Moderate	Yes	Judicial	LDC
Uganda	Afrosai-E	6/5	Limited	Yes	Parliamentary	LDC
Zambia	Afrosai-E	3/2	Limited	Yes	Parliamentary	LDC
Bangladesh	Asosai	3/3	Limited	No	Parliamentary	LDC
Nepal	Asosai	4/4	Strong	Yes	Parliamentary	LDC
Paraguay	Olacefs	2/2	Moderate	No	Parliamentary	LMI
El Salvador	Olacefs	3/2	Moderate	No	Judicial	LMI

Annex 4: List of people interviewed (Global and regional level)

Name	Position/organization
Mr Osama Faquih	INTOSAI Chair of the Steering Committee
Ms Jennifer Thomson	Donor Chair of the Steering Committee /World Bank
Ms Honor Flanagan	Donor co-chair of the Steering Committee/DfID
Mr Martin Aldcroft	Head of the INTOSAI-Donor Secretariat and Deputy Director General IDI
Mr. Einar Gørrissen	Director General IDI
Ms Archana Shirsat	IDI Deputy Director General
Mr Shofiq Islam	IDI staff
Ms Silje Sandstad Marøy	Former IDI-IDS staff
Mr Trygve Christiansen	Former IDI-IDS staff
Mr Håkon Mundal	NORAD
Ms.Gry Midtbø	Office of the Auditor General of Norway
Ms Deborah Sprietzer	IADB
Ms Anne Barry	Department of Foreign Affairs and Trade Ireland
Mr Dylan Roux	Department of Foreign Affairs and Trade Australia
Mr. Wessel Pretorius	AFROSAI-E
Mr. Rajesh Kishan	DfID
Ms. Sonja Grabner	ADA
Ms. Katrin Ochsenbein	SECO
Ms. Susanne Wille	EU
Ms. Barbara Dutzler	GIZ
Mr. Kidae Kwon	ASOSAI, SAI Korea
Ms. Patricia Arigada	OLACEFS, Deputy Auditor General, SAI Chile
Ms. Alicia García del Castillo Pérez and Ms. Karen Ortez Finnemore	EUROSAI, SAI Spain
Ms. Conceição Ventura	SAI Portugal
Mr. Magnus Lindell	SAI Sweden
Mr. David Goldsworthy	UK NAO
Mr. Luciano dos Santos Danni and Ms. Anahi Maranhão	SAI Brazil
Mr. Tony Heggarty	Former SC Leadership and former World Bank

Annex 5: List of documents consulted

Memorandum of Understanding & Program documents:

- INTOSAI Donor Cooperation (2009), Memorandum of Understanding between the International Organization of Supreme Audit Institutions (INTOSAI) and the Donor Community, 20 October 2009;
- INTOSAI-Donor Secretariat (2010), Program Document, 11 October 2010;
- INTOSAI-Donor Cooperation Steering Committee (2010), Steering Committee Discussion Paper, Inaugural meeting of the INTOSAI-Donor Steering Committee, Marrakech, Morocco, 22-23 February 2010;
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- INTOSAI-Donor Cooperation (2013), Budget for the INTOSAI-Donor Cooperation, 2013-15, 31 October 2013;
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- INTOSAI-Donor Secretariat (2013) Final Report 2010-12.

Steering Committee Documents:

- INTOSAI-Donor Cooperation Steering Committee Guidelines, 11 February 2015;
- INTOSAI-Donor Steering Committee: Rules for Members and Observers, Draft for Discussion at SC Leadership Teleconference, 10 December 2014;
- Rules for Members and Observers to the INTOSAI-Donor Cooperation.

Steering Committee Meetings:

- Summary of the Inaugural INTOSAI-Donor Steering Committee Meeting, Marrakech, Morocco, 22-23 February 2010;
- Summary of the Second INTOSAI-Donor Steering Committee Meeting, Johannesburg, South Africa, 18-19 November 2010;
- Summary of the Third INTOSAI-Donor Steering Committee Meeting, Washington D.C., USA, 19-20 July 2011;
- Summary of the Fourth INTOSAI-Donor Steering Committee Meeting, Jaipur, India, 24-25 February 2012;
- Summary of the Fifth INTOSAI-Donor Steering Committee Meeting, London, the United Kingdom, 18-19 October 2012;
- Summary of the Sixth INTOSAI-Donor Steering Committee Meeting, Beijing, China, 18-19 October 2013;

- Summary of the Seventh INTOSAI-Donor Steering Committee Meeting, Cour des Comptes, Paris, France, 16-17 September 2014.

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- Summary of Teleconference between INTOSAI-Donor Steering Committee (SC) Leadership and Secretariat, 28 June 2010;
- Summary of Teleconference between INTOSAI-Donor Steering Committee (SC) Leadership and Secretariat, 26 July 2010;
- Summary of Teleconference between INTOSAI-Donor Steering Committee (SC) Leadership and Secretariat, 20 September 2010;
- Summary of Teleconference between INTOSAI-Donor Steering Committee (SC) Leadership and Secretariat, 13 October 2010;
- Summary of Teleconference between INTOSAI-Donor Steering Committee (SC) Leadership and Secretariat, 11 January 2011;
- Summary of Teleconference between INTOSAI-Donor Steering Committee (SC) Leadership and Secretariat, 8 February 2011;
- Summary of Teleconference between INTOSAI-Donor Steering Committee (SC) Leadership and Secretariat, 8 March 2011;
- Summary of Teleconference between INTOSAI-Donor Steering Committee (SC) Leadership and Secretariat, 12 April 2011;
- Summary of Teleconference between INTOSAI-Donor Steering Committee (SC) Leadership and Secretariat, 10 May 2011;
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- Extract from the SAI Capacity Development database, 08.09.2014;
- INTOSAI-Donor Secretariat (2014), presentation on the SAI capacity development database, September 2014;
- User Guide and Frequently Asked Questions on the SAI capacity development database, available at www.saidevelopment.org.

Stocktaking and Global Survey:

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- INTOSAI-Donor Cooperation: Stocktaking report 2010 – Annexes;
- Performance of SAIs: Global Stocktaking Report 2014, 22 January 2015;
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- Discussion Paper on Future Calls for Proposals for SAI Capacity Development Initiatives in Need of Support, 5th INTOSAI-Donor Steering Committee Meeting, London, UK, 17-19 October 2012;
- INTOSAI-Donor Cooperation (2012) Global Call for Proposals 2011- Overview of Proposals and Cross Cutting Issues;
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- INTOSAI-Donor Cooperation (2013) Global Call for Proposals 2013:
 - Annex 1 Concept Note;
 - Annex 2 Proposal Template;
 - Annex 3 SAI CDF Projects Logframe Template;
 - Annex 4 Considerations and Indicative Priorities;
 - Country Level Proposal Example;
 - Regional Proposal Example;
 - Indicative Example of Results Framework for SAI Capacity Development Projects;
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- INTOSAI-Donor Cooperation (2014), Final Summary of the Global Call for Proposals 2011, 02.09.2014;
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Annex 6: Main findings in-depth country case studies

Main findings Burkina Faso

CdC Burkina Faso and the donor representatives on the ground do not know the INTOSAI Donor cooperation and are not aware of the principles laid down in the MoU

None of the actors on the ground knew the INTOSAI Donor Cooperation. The knowledge of specific activities, such as the Global Call for Proposals and the SAI-PMF, was associated with INTOSAI in general. The database on SAI Capacity development was not known at all.

Main donor support to CdC-BF is provided through a common agreement with the CdC in a lead role stressing a demand-driven approach

After separate project support in the past, from 2013 onwards five donors provide technical and financial assistance to CdC-BF in line with a common financial agreement (AFC). This agreement is based on a diagnosis of the functioning of CdC-BF and experiences with previous assistance. This formed the basis for a three-year Action Plan prepared with external existence, which was later transformed into a five-year Strategic Plan.

CdC-BF is confronted with severe limitations, especially the lack of an appropriate legal framework regarding its independence, which negatively affects its functioning and the effective implementation of donor support

So far, limited progress has been regarding the strengthening of the capacity of CdC-BF, which is due to various factors. A main limitation is the lack of an appropriate legal framework for CdC-BF. The change of government in Burkina Faso in November 2014 and the present transition situation are expected to create new opportunities for a change of the legal framework, which is a precondition for the better functioning of CdC-BF.

All actors do agree on the need for a better legal framework for CdC-BF and various actions are taken, including the policy dialogue with the government of Burkina Faso, but there is no clear coordinated approach among all actors involved

Both the CdC and donors take action to stress the importance of an adequate legal framework and sufficient resources for CdC-BF. Some donors stress the importance of the sectoral policy dialogue, in particular on public finance management. As this sector dialogue is led by the Minister for Economy and Finance, CdC-BF is not convinced that this is the best forum. Although various actions are being taken to reach the same goal, there is no coordinated approach.

Despite basic mechanisms being in place to ensure complementarity of support, there is room for improvement

The AFC is a clear step forward to have better coordinated and more complementary support to the CdC. Within AFC, there has been quite some emphasis on good procedures for communication and reporting, which is a prerequisite for well-coordinated support. However, given the slow progress so far, different opinions start to emerge on the steps to be taken to advance the AFC. AFC is not the only form of external assistance, but there is also UNDP support and additional peer-to-peer support (from various CdCs, but also from ASOSAI and CREFIAF). There are a few examples of potential overlap of activities between these different types of support, which in most cases are solved in a pragmatic way. At present, CdC-BF does not have the capacity to ensure the

complementarity of all the types of support provided including the peer-to-peer support. More discussion on the type of technical assistance and its complementarity would be useful.

There is no evidence for a change of behavior of CdC-BF or donors that can be contributed to the INTOSAI Donor Cooperation

Donors contributing to AFC show a clear willingness to coordinate their support to CdC-BF. However, during the period of implementation there are no further indications of changes in the behavior of CdC-BF and the donors to further increase the coordination, beyond requests for regular and transparent communication in line with the procedures agreed upon. As the INTOSAI Donor Coordination is now known, no changes can be attributed to this initiative.

The INTOSAI Donor Cooperation activities such as the database and the Global Call cannot be considered as relevant and effective for CdC-BF, while the planned SAI-PMF has still to prove its added value

The SAI capacity development database is not known in Burkina Faso. CdC made a request in 2013 in relation to the Global Call for Proposals, which was not complementary to the support already provided. The Secretariat provided adequate written feedback, which was for unknown reasons not taken into account. No follow-up was given to the CdC-BF project proposal and no further communication took place after submitting the proposal.

Switzerland took the lead in initiating a SAI-PMF as part of its AFC contribution, and all other stakeholders were informed on this initiative, which will actually start in the second half of April 2015.

Main findings Dominican Republic

There is good awareness on the INTOSAI Donor Cooperation and the MoU

CCRD Leadership and donor-signatories to the MoU are aware of the INTOSAI-Donor Cooperation and the main MoU principles. The Cooperation activities such as the SAI-PMF and the GCfP are nonetheless primarily linked to INTOSAI and not to the INTOSAI Donor Cooperation, while there is also limited distinction between the activities of the Secretariat and those of IDI.

CCRD has assumed a leading role in donor coordination and alignment of relevant PFM reforms

Two initiatives of the CCRD, namely the informal lunch meetings with donors- providers of support to the SAI, and the inter-institutional Mesa de Control in the control and accountability area of PFM reform, demonstrate the leading role of CCRD when it comes to coordination of reform efforts in internal and external financial control, monitoring and reporting. This role has been recognized and supported by donors, also financially.

Donor support to the new direction in CCRD was instrumental for policy dialogue, financial sustainability issue recognized by donors

Donors have been instrumental in supporting CCRD to affirm its position as an independent SAI vis-à-vis GRD. They have done so through a strong increase of support and advocacy upon the change of Leadership in 2008, which was seen as a reform champion by donors. Although financial sustainability of CCRD remains a concern and the issue is recognized by donors, there is an expectation CCRD is strong enough to successfully defend their financial needs to Congress.

Donor support to CCRD has been reasonably well coordinated and linked to the Strategic Plan

One of the first activities of the EU/UNDP project was to support the development of the PEDSI 2010-2016, which served as a basis for all further capacity development assistance. Nonetheless, as the plan focused mostly on organizational and administrative development, support to CCRD's core business of audit was less strongly reflected in PEDSI 2010-2016. Coordination between projects has been broadly ensured, although better scheduling of training and better alignment of methodological and capacity development activities between projects would have been beneficial.

Complementarity of support has been mostly ensured

No overlaps in support were identified. There was broad complementarity of capacity development support, even if that was not directly visible from project documents. Donors have sought and achieved some notable synergies during project implementation with activities that could not be finalized within a certain project but were deemed valuable and therefore were taken up by other donors. The complementarity with OLACEFS and IDI programmes is less clear, but CCRD maintains a clear overview of participation in training and other activities at the regional and global level.

Strong focus on peer-to-peer support

All donor projects have been characterized by an emphasis on peer-to-peer support and cooperation. Valuable relationships with SAIs of Colombia, Peru, Honduras and others have been established. Also, in the context of the SAI-PMF, a MoU with TdC Brazil has been signed. Peer-to-peer support is additionally provided through OLACEFS and OCCEFS activities.

Positive changes in CCRD and donor behavior

Both CCRD and donors have demonstrated a positive change in behavior, in line with MoU principles. CCRD has assumed responsibility for coordination of support, which is very much demand-driven. Donors have supported the transformation process in CCRD, and have put efforts in achieving synergies between projects. The intention to base possible future support on a SAI-PMF, while ensuring that CCRD has ownership of the tool and endorses its findings, also speaks for the wish of donors to respect the SAI's needs and priorities.

SAI-PMF a valuable experience with much future potential

The implementation of the SAI-PMF has been highly regarded by CCRD, both in terms of providing an objective baseline for strategic planning and future support, and in terms of a learning experience. Importantly, it can give further leverage to CCRD to make a plea to Congress for an increase of budget.

Some contribution of INTOSAI-Donor Cooperation to changes in behavior

The awareness of the existence of an initiative at the global level to promote better cooperation between SAIs and donors has given some additional motivation to CCRD to assume a leading role with regard to coordination of donor support. However, the contribution is indirect and therefore limited.

Main findings Nepal

There is limited knowledge and awareness of the principles of the INTOSAI Donor cooperation among OAG Nepal and the donors

As regards awareness of the INTOSAI Donor Coordination, with some limited exceptions, neither the principles of the MoU nor the initiative are well known to OAG Nepal and donors. However,

there is knowledge on specific activities, such as the Global Call for Proposals and the SAI-PMF, in which OAG Nepal participated. There is also some awareness of the database on SAI Capacity development. Most stakeholders consider these activities as the initiative of IDI activities and the link to the INTOSAI Donor Cooperation is not made.

There is reasonably good coordination of the donor support to OAG Nepal, which is linked to the strategic plans

The capacity development support provided to OAG Nepal by donors and peer SAIs such as SAI Norway and SAI India has been reasonably well coordinated. The support from SAI Norway to the formulation of the first Strategic Plan, and the subsequent development of the project document that formed the basis for the MDTF support are in line with the core principles of the MoU. This indicates that despite lack of awareness of the MoU and its principles, in practice common principles on donor coordination and adequate capacity development support were applied, which led to the positive outcomes.

Good complementarity of capacity development support with room for further improvement

There is broad complementarity between the MDTF and SAI Norway support, despite some instances of overlap and some activities that could have been better linked. Donors also feel that they should be better informed about ongoing activities, which is the reason for the establishment of a Technical Review Committee for the MDTF support. Another issue that requires attention is related to the limited coordination between ASOSAI and donor supported training and capacity development. At present, there is a tendency from donors and peers to offer and promote additional activities and areas of support to OAG Nepal, which, given current capacity constraints, bears a risk for both effectiveness and sustainability.

Different types of capacity development support, peer-to-peer support and technical assistance, mutually reinforce each other

Peer support, which is another cornerstone of the MoU, has been promoted both directly (through the SAI Norway project) and indirectly (through the peer review by SAI India of OAG Nepal making use of the SAI-PMF methodology in the MDTF project). These different forms of capacity development support have worked well together and mutually reinforced each other.

Policy dialogue mainly takes place at the practical level

Policy dialogue between donors works fairly well at the technical level, as for instance in the bi-annual reviews of the MDTF project, although donors involved in MDTF feel that they should be better informed. At higher levels however, such as at the PFM Donor Coordination Group, support to OAG Nepal and outstanding and important issues do not have a priority. However, it should be acknowledged that at the present situation in Nepal, where a new Constitution is being prepared, the overall policy dialogue between the Government of Nepal and donors, especially as regards the importance of an independent SAI is rather limited. One exception is the very important seminar organized by SAI Norway on the issue of independence with broad participation, however follow-up of this seminar is crucial and less clear.

Some evidence of positive change of OAG Nepal and donor behavior

Both OAG Nepal and donors have changed over time somewhat their behavior regarding donor coordination. OAG Nepal has grown more decisive in articulating its needs and demands to donors. OAG Nepal has been involved in selection and prioritization of activities to be included in projects and in the selection of consultants. Donors have demonstrated a strong tendency to cooperate and to coordinate their support to the OAG, although there have been some overlaps. Nevertheless, it should be realized that given the limited resources of OAG Nepal and the advantages of donor support, it is not always in the interest of an OAG to strive for maximum complementarity and

harmonization of donor support, because this might reduce the overall level of support. In practice, donors and OAG Nepal did not always agree on the required level of support and the level of overlap or complementarity with potential new projects. Therefore, potential new projects such as related to the GCfP did not materialize.

The overall positive changes in behavior cannot be linked directly to the IINTOSAI Donor Coordination. Nevertheless, it is important to underline that MoU principles have been broadly realized on the ground with clear results.

Mixed experience with INTOSAI Donor Cooperation Activities

As regards Cooperation activities that OAG Nepal took part in, the participation in the GCfP was considered a disappointing experience, while there is strong satisfaction with the SAI-PMF. GCfP participation suffered from poor management of expectations and some communication issues, and despite some donor interest, no actual project resulted from it. SAI-PMF was highly appreciated not only in terms of providing a strong baseline for OAG-Nepal, but also as learning tool. Moreover, its objectivity and status were used as leverage towards the Government in order to advocate independence.

Main findings Zambia

The good knowledge and appreciation of the principles of the INTOSAI Donor Cooperation among donors contrasts with the limited awareness of the initiative among OAG-Z staff

Donors in Zambia that support OAG-Z have good familiarity with the existence of the INTOSAI Donor Cooperation, and are also well acquainted with the core principles in the MoU. This is in stark contrast with OAG-Z, where COOPERATION activities like the GCfP are linked to INTOSAI only, and the MoU is not known at all.

Coordination of donor support to OAG Zambia has been strong

The capacity development support provided to OAG-Z by donors (Norwegian Embassy, PEMFA, World Bank) and OAG-N as a peer SAI is characterized by a strong degree of coordination. The two main support projects, namely the RIDP financial assistance support by the Norwegian Embassy and the Netherlands, and the technical assistance by OAG-N, have benefitted from sharing a project document and coordination structures. Additional support, most notably through World Bank-managed MDTF projects like PEMFA and PFMRP has also been coordinated through regular contacts with the Norwegian Embassy, which is accepted by all donors as the lead donor in the external audit area. OAG-Z has experienced some challenges in coordinating training, and in formulating and coordinating additional assistance requests with donors.

Capacity development support has been complementary and demand-driven

Already at its design stage, support through RIDP and OAG-N had been devised as complementary, with the former providing financial, and the latter technical assistance. The combination of peer-to-peer support and funding for activities to be implemented directly by OAG-Z, instead of by consultants is worth noting. Additional support through the PEMFA project focused on infrastructure and hardware, thus covering needs that could not be reflected in the RIDP/ OAG-N support. Peer-to-peer support and involvement in AFROSAI-E activities were promoted by donors too. All received support has been clearly linked to the Strategic Plan, the development of which has been fully owned by OAG-Z. Also at the level of activities, OAG-Z has had the lead in developing annual implementation schedules.

Policy dialogue does not tackle OAG-Z financial independence and sustainability, and linkages to other PFM reform areas are insufficient

Policy dialogue between donors and GRZ as concerns OAG-Z's financial independence and sustainability is limited, as both aspects are not considered an issue by donors, given the fact that in practice OAG-Z is an effectively functioning institution. Alignment of OAG-Z assistance to other PFM reforms has not been optimal. In the Donor Coordination group support to OAG-Z is not seen as a priority, mainly due to the comparatively good functioning of the institution compared to other parts of PFM system.

OAG-Z and donor behavior has been broadly in line with MoU principles, but no contribution of the INTOSAI Donor Cooperation can be concluded

OAG-Z has demonstrated a strong will to coordinate and to have a limited number of counterparts from the donor community. It has also improved in terms of communicating its needs and has changed its relationship to OAG-N, recognizing it as an institutional partner and a main provider of technical assistance. Donors on their turn have accepted the Norwegian Embassy's lead in coordination, and have repeatedly consulted it prior to providing support. The promotion of peer-to-peer support, not only through the linking of the RIDP project to OAG-N's involvement, but also through efforts to enhance cooperation with regional and other SAIs, should be highlighted. At the same time, recent actions of both donors and OAG-Z might signal some challenges ahead in terms of further improvements of coordination. Some types of support, such as training, require better coordination, especially when it comes to the three levels of training provision by IDI/AFROSAI-E/OAG-N. The split between the RIDP and OAG-N support in terms of project document and reporting is a first challenging development. Also, there seems to be a stronger interest among donors to support OAG-Z, but this is not necessarily positive in terms of coordination, complementarity, or needs.

Limited and mixed experience with INTOSAI Donor Cooperation Activities

OAG-Z has had little interface with INTOSAI Donor Cooperation activities, besides the GCfP. It does not regard the database as an important tool, and neither do donors. Carrying out a SAI-PMF is not on the agenda for OAG-Z or donors either, although both agree on its principally high value as an objective baseline. As regards the GCfP, it triggered mixed reactions among stakeholders. The lack of follow up by the Secretariat and the insufficient expectations management was noted by OAG-Z. Nonetheless, one of the areas for support (audit of extractive industries) did receive traction upon inclusion in the GCfP and is now covered within OAG-N assistance. However, from the position of OAG-N and Norwegian Embassy, the GCfP has been distressing, as OAG-Z should have had discussed proposed support areas firstly with them. Instead, there was direct dialogue also with other donors, which was poorly communicated and coordinated and unnecessary.

Annex 7: Main findings desk-based country case studies

Main findings Bangladesh

There is some knowledge and awareness of the principles of the INTOSAI Donor cooperation among OAG Nepal and the donors

As regards awareness of the INTOSAI Donor Coordination, with some clear exceptions, neither the principles of the MoU nor the initiative are well known to OCAG Nepal and some of its donor representatives. However, there is some knowledge on specific activities, such as the SAI-PMF and the database on SAI Capacity development. Most stakeholders consider these activities as INTOSAI (IDI) activities and the link to the INTOSAI Donor Cooperation is not made.

Limited experience with INTOSAI Donor Cooperation Activities

There is only an indirect link with INTOSAI Donor Cooperation Activities: the partial use of SAI-PMF methodology for the peer review carried out by OAG India. However, no full SAI-PMF was carried out, no external quality assurance was conducted and the report is not (yet) public.

The capacity development support provide to OCAG Bangladesh is demand-driven and there is no evidence on overlap

The capacity development support provided to OCAG Bangladesh is demand-driven. Demands of the OCAG as reflected in the Strategic Plans are taken into account as well as demand from the Parliament and citizens to improve the audit function. OCAG Bangladesh took measures to avoid potential overlap between the various projects, but probably opportunities to create added value through good coordination between the projects and building on each other's experience were not fully grasped.

Different types of capacity development support, peer-to-peer support and technical assistance, mutually reinforce each other

Peer support has been promoted through the multi-donor SPEMP-B project in combination with consultant's support. These different forms of capacity development support appear to have worked well together and have mutually reinforced each other.

Main findings El Salvador

Basic awareness on the Cooperation

Both CCR El Salvador and donors had some general awareness on the Cooperation, and could link certain activities like the GCfP and SAI-PMF to it. Also the Secretariat can be linked to the Cooperation. Nevertheless, MoU principles were not known.

Good results with SAI-PMF, with involvement of the Secretariat

SAI-PMF is being implemented as a self-assessment but under the supervision of an external team leader, funded by IADB. Despite some initial skepticism in the value added of the assessment as compared to e.g. a peer review, CCR has embraced the process and has demonstrated strong ownership of the process. External quality assurance by the Secretariat is considered an integral part of the process.

Regional body and donors promote regional cooperation and peer-to-peer support

OLACEFS plays a strong role as a regional INTOSAI body. Donors actively support CCR's participation in OLACEFS activities through funding. Donors are also supporting explicitly peer-to-peer activities.

Policy dialogue between donors and Government is not taken up, but there is alignment with PFM reforms

CCR is an independent, judicial body and there are no issues relating to its mandate or functioning that require donor attention. Political interference with CCR is an issue which is too sensitive to be taken up in the policy dialogue. At the broader level of PFM, donors seek to align support to CCR with other relevant reforms and to strengthen links with the Executive and Parliament.

Donor support so far limited yet demand driven; growing importance of the strategic plan

Donor support has been ad-hoc and fragmented, but nonetheless mostly based on needs and priorities expressed by CCR. There has been limited link to the strategic plan, as this was not relevant at the time support provision picked up. The new strategic plan is recognized by donors as a new fundament for support, and also takes into account SAI-PMF findings.

No overlaps in support, but scope for improvement in coordination

So far, support has been too small in scale to bear risks for overlaps. Thus, there has been complementarity in the activities funded by donors. However, with new donors expressing interest to provide assistance, and others scaling up their support, and also peer-to-peer support intensifying, there is a need for stronger coordination. This has been taken up by some, but not by all providers of support.

Some positive changes in behavior, but no contribution of the Cooperation

CCR has become more proactive and also has assumed a leading role for coordination of support. Donors demonstrate intentions to scale up, and also in parts to better align and harmonize support. However, there is no evidence that the Cooperation has contributed to such changes, as the MoU principles are not known to stakeholders.

Main findings Paraguay

Some awareness of the Cooperation

CGR Paraguay and the donor interviewed had some basic awareness of the Cooperation, and CGR could correctly link the GCfP to it. The MoU was not known. SAI PMF however was considered an IDI activity, and other activities were not known.

No involvement of the Secretariat in SAI PMF quality assurance

SAI PMF is being implemented as a self-assessment to provide inputs into the next strategic plan. The process has been somewhat cumbersome, and CGR has requested support for an external consultant to IADB in order to speed up the process and ensure the required quality. No external quality assurance is foreseen.

Proposal under GCfP successfully matched by donors

CGR had a positive experience with the GCfP in terms of matching of support.

Strong role for OLACEFS in capacity building

OLACEFS plays a strong role as a regional INTOSAI body, especially as regards training and facilitation of peer to peer support and networking.

There is evidence that donors engage into policy dialogue with GoP

There is some evidence that donors do engage into policy dialogue with GoP on issues pertaining to CGR and also seek to promote its financial autonomy, and also that support is aligned to broader PFM reform areas.

Donor support is complementary and linked to the SAI strategic plan

Main donor support has been linked to the respective SAI strategic plan, and projects have been broadly complementary. Despite overlapping timelines and support towards the same areas of the strategic plan, the main donor projects have not been characterised by duplications. No detailed information on complementarity could be obtained on a third donor project, which has focused on training.

Peer-to-peer activities are supported by donors

Both IADB and World Bank projects included peer-to-peer support with regional SAIs.

Main findings Uganda

Some knowledge and awareness of the principles of the INTOSAI Donor cooperation among OAG Uganda and the donors

The principles of the MoU and the initiative are known to OAG Uganda and the donors and support providers interviewed. Almost all donors are signatories of the MoU.

Some knowledge on specific activities exists such as the database on SAI Capacity development, SAI-PMF, and the GCfP. Most stakeholders consider these activities as INTOSAI activities. In the Uganda context the participation of the OAG in AFROSAI-E activities, including application of the AFROSAI-E Institutional Capacity Building Framework (ICBF) influences the importance of the SAI-PMF in that country.

Limited experience with INTOSAI Donor Cooperation Activities

OAG Uganda has participated in the 2011 Call for Proposals. It can be assumed that some of the areas in the GCfP have been covered in the 3rd phase of FINMAP and by the support provided by SNAO, yet no clear matching has occurred. Almost all donors are feeding information in the database, though it is not evident that the information feeds into their programming and decision-making. Even though the ICBF of AFROSAI-E is being used, some knowledge about SAI-PMF exists.

The capacity development support provide to OAG Uganda is centered around FINMAP and is demand-driven. The Corporate Plan plays limited role for the determination of support, but there is a current effort to strengthen its applicability

The capacity development support provided to OAG Uganda is demand-driven. The support is part of the overall PFM reform strategy of the country. The ambitions of that strategy seem to be reflected in the Annual Operating Plans and reported upon in the Annual Performance Reports. The Corporate Plan appears to be a stand-alone document and its implementation is currently not being monitored.

There is no evidence on overlap in support, but also no evidence of harmonization

Although FINMAP already includes eight donors, there are additional two peer SAIs providing support, as well as another stand-alone donor-funded project. Another donor has expressed

intention to support a separate intervention. There are some signs that donors not participating in FINMAP seek for complementarity, though this is ad-hoc and more informal.

Annex 8: List of people interviewed (country level)

List of people interviewed in Nepal

Name	Position/organization
Amitabh Mukhopadhyay	Consultant, MDTF project
Ashok Ghosh	Team Leader, MDTF project
Baburam Gautam	International Cooperation Department, OAG Nepal
Bhanu Prasad Acharya	Auditor General, OAG Nepal
Bhava Nath Dahal	International Cooperation Department, OAG Nepal
Bigyan Pradhan	Senior Operations Officer, Chair of the PFM Coordination Group, WB Nepal
Ekaterina Yakovleva	PFM Advisor, EU Delegation Nepal
Kakamshi Yakthumba	Programme manager, Cross-Programme, Australia DFAT
Laura Leyser	Governance Advisor, DFID Nepal
Les Kojima	Former World Bank Task Team Leader, MDTF project
Lise Hansen	Deputy Director, Norwegian Audit Office
Manoj Jain	Task Team Leader, MDTF Project
Purushottam Tiwary	SAI-PMF Peer Review Team Leader, OCAG India
Ramu Dotel	International Cooperation Department, OAG Nepal
Sid Vikram	Senior PFM Specialist, ADB Nepal
Yogesh Bom Malla	MDTF coordinator, World Bank Nepal

List of people interviewed in Dominican Republic

Name	Position/organization
Alfredo Cruz Polanco	Member of the Executive Board of CCRD
Cesareo Guillermo	Director, Department of International Relations, CCRD
Demil Mahogany Ramirez Marrero	Advisor, Department of International Relations, CCRD
Francisco Nuberg	National project coordinator, UNDP
Inocencia Espinosa	Advisor, Department of International Relations, CCRD
Licelott Marte de Barrios	President of the Executive Board of CCRD
Lionel Diaz	Team Leader, SAI-PMF
Luis Paulino	Director of Audit Department, CCRD
Luis Soto	Anti corruption and governance manager, USAID
Maribel Mateo, Pura Hernández, Francisca Javier, Magaris Lorenzo	SAI-PMF implementation team, CCRD
Maritza Rodriguez	Senior Financial Management Specialist, World Bank Dominican Republic
Pablo Domingo Del Rosario	Vice President the Executive Board of CCRD
Pedro A. Ortiz	Secretary to the Executive Board of CCRD
Thelma Pichardo	Director, Social Control Department, CCRD
Vinicio Rodriguez	Financial Management Specialist, IADB Dominican Republic
Yolanda Fraga	Administrative director, GIZ Dominican Republic

List of people interviewed in Zambia

Name	Position/organization
Anouk Rutter	Governance Adviser, DFID Zambia
Chazepa Moyo	Principal Analysis, Hardware and Networks, OAG Zambia
Chinyama Selwa	Deputy Director, IT Audits, OAG Zambia
Gilbert Kalyandu	Financial quality controller, Norwegian Embassy
Gurazada Srinivas	Senior Financial Management Specialist, World Bank
Mwambula Mayaka	Assistant Director, Management Information Systems, OAG Zambia
Mwila Munkanta	Assistant Director, OAG Zambia
Ola Hoem	Former Director General, International division, OAG Norway
Sally Ross	Assistant Director, Planning and Information, OAG Zambia
Sophie Autie	PFM Adviser, EU Delegation in Zambia
Trygve Christiansen	Senior Adviser, International division, OAG Norway

List of people interviewed in Burkina Faso

Name	Position/organization
Noumietié Herbert Traoré	Premier Président Cour des Comptes Burkina Faso
Ahmadé Nour Guenda	Economiste Gestionnaire, Vérificateur à la Chambre Chargée du Contrôle des Opérations de l'Etat, Cour des Comptes Burkina Faso
Pascal Sawadogo	Administrateur des Services Financiers, Gestionnaire Plan d'actions, Cour des Comptes Burkina Faso
Victor Kafando	Président du Chambre des Opérations de l'Etat, Responsable du cellule de Formation, Cour des Comptes Burkina Faso
Bakary Kinde	Chargé de Programmes National Finances Publiques – Décentralisation, KFW, chef de file AFC
Jean Alexis Bance	Chargé de programme, Coopération Suisse
Steffen Erik Milner	Economist & Program Manager, Federal Department for Economic Affairs, Education and Research EAER, State Secretariat for Economic Affairs SECO
Boubacar Serre	Expert suivi-évaluation Programme de Renforcement Gouvernance Politique, PNUD
Michael Pulichino	Chef de section Economie et Secteurs Sociaux, Section Economie et Secteurs Sociaux, Délégation de l'Union Européenne
Dramane Sebre	Economiste, Chargé de Programmes – Finances Publiques, Délégation de l'Union Européenne
Franck Humbert	Conseiller de Coopération et d'Action Culturelle Directeur de l'Institut Français Ambassade de France
Xavier Jaglin	Economiste, Ambassade de France
Basile Kaké	Expert en procédures FED, Programme d'Appui au Renforcement de la Gestion des Finances Publiques et des Statistiques (PAR-GS) au Burkina Faso

List of people interviewed in Bangladesh

Name	Position/organization
Dr. Shyamol Kanti Chowdhury	OCAG Bangladesh, DCAG (A&R)
Omar Farooq Khan	Senior Development Advisor Canadian High Commission
Les Kojima	Former World Bank Task Team Leader, MDTF project

List of people interviewed in Paraguay

Name	Position/organization
Maria Angelica Medina (via written questionnaire)	Coordinator of Projects Unit, SAI Paraguay
Celia Cardozo (via written questionnaire)	Director, Audit of Institutions Unit, SAI Paraguay
Mariano Perales	Senior Financial Management Specialist, IADB

List of people interviewed in El Salvador

Name	Position/organization
Lilena de Soto	Senior Finance Specialist, IADB
Mario Escobar (via written questionnaire)	Director of Planning and Institutional Development CCR El Salvador
Fabio Rodriguez (via written questionnaire)	Advisor, Planning and Institutional Development Unit CCR El Salvador

List of people interviewed in Uganda

Name	Position/organization
Magnus Lindell	Swedish National Audit Office
Magnus Gimdal	Swedish National Audit Office
Gert van der Linde	Lead Financial Management Specialist, World Bank (located in South Africa)



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