INTOSAI Development Initiative (IDI)
INTOSAI provider of support - Fact sheet

Developed by the INTOSAI-Donor Cooperation with support from IDI

Background

The INTOSAI-Donor Cooperation (Cooperation) has taken the initiative to develop fact sheets for the purpose of increasing knowledge of member practices in supporting Supreme Audit Institutions (SAIs). Fact sheets have been developed for donor members who can provide financial support for capacity development. In addition, fact sheets have been developed for some INTOSAI members who can support capacity development for SAIs through their programme implementation.
This fact sheet is for information purposes only and does not constitute an offer for support.

About IDI

The IDI is the INTOSAI body, which works across INTOSAI strategic goal areas[1] and supports SAIs in developing countries, in their efforts to sustainably enhance performance, independence and professionalism. The focus is on delivering capacity development programmes that are offered to a group of SAIs either within a region or at the global level through peer to peer support. IDI works through a client centered facilitation approach and the support is based on the principles of - Being responsive to SAI needs; Facilitate capacity development; Empower beneficiary SAIs; and building partnerships. IDI works with three aspects of capacity development-Institutional Capacity Development (mandate and legal framework), Organisational Systems Capacity Development (effective processes and structures within the SAIs including the core area of 'Audit') and Professional Staff Capacity Development. Bilateral support is also offered on a limited basis to the most challenged SAIs in fragile and some other particularly challenged countries. IDI's efforts are funded by the donor community and IDI also receives substantial in-kind support from SAIs through resource persons and hosting support.

IDI can support SAIs through multiple modalities for support, see table 1 for an overview.

Table 1: What types of projects can IDI provide support for when working with SAIs:

Type of projects:	Can IDI provide support:
Short-term projects	Yes
Long-term programmes	Yes
Bilateral support	Yes
Regional support	Yes
Global support	Yes
Funding for peer to peer support	No
Funding for projects to be implemented by the SAI itself	No
Funding for projects with a third-party implementer	No
Projects where SAI Capacity Development is part of a broader PFM programme	Yes

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[1] http://www.intosai.org/fileadmin/downloads/downloads/1_about_us/strategic_plan/EN_INTOSAI_Strategic_Plan_2017_22.pdf

Programme cycle and decision making

Through instruments like the INTOSAI Global Surveys and regular meetings with SAIs, INTOSAI regions and INTOSAI committees, IDI ascertains the capacity development needs of SAIs. The programmes are incorporated in the IDI Operational Plans that are approved by the IDI Board. The participating SAIs are selected by the IDI Secretariat based on the priorities, commitments and preparedness of the SAIs. IDIs strategic priorities are guided by their strategic plan spanning from five to six years. The current strategic plan runs from 2014-2018. The operational plans are mechanisms for implementing the strategic plan. These are prepared on a biennial or triennial basis.

Strategic priorities – countries and areas

Priority countries

IDI can provide support for all SAIs in developing countries as per the DAC list of ODA Recipients. IDI may also provide limited support to developed country SAIs on a cost recovery basis.

Purpose of support:
To consider supporting SAI capacity development, the projects need to be compatible with IDIs strategic priorities and programme areas. IDI is at present (2017-2019) offering support to SAIs in the following main areas:

- Implementation of International Standards for Supreme Audit Institutions (ISSAIs)
- Fighting corruption
- Stakeholder relations
- Leadership
- Strategic planning
- Independence
- Audit of the sustainable development goals
- eLearning
- SAI Performance Measurement Framework

About the INTOSAI-Donor Cooperation

> **THE INTOSAI-DONOR COOPERATION**
> The INTOSAI-Donor Cooperation is a strategic partnership between donors and the Supreme Audit Institution (SAI) community.
>
> *Purpose*: to improve SAI performance in developing countries through scaled-up and more effective support.
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> *Guiding Principles*: development of country-led strategic plans; donors respecting SAI country leadership; and improved coordination of support.
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> *Members*: To date, 23 donor organizations and INTOSAI
> *(who comprise the INTOSAI-Donor Steering Committee)* have signed the Memorandum of Understanding.
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> For more information, visit us online at www.idi.no/intosai-donor-cooperation