

Swedish National Audit Office (NAO)

INTOSAI provider of support - Fact sheet

Developed by the INTOSAI-Donor Cooperation with support from the Swedish NAO



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 the Swedish NAO

The Swedish NAO is the SAI of Sweden and independently audits all central government activities in order to help promote effective use of central government resources and an efficient public administration. The Swedish NAO has a legal requirement to engage in international development cooperation in support of SAIs in developing countries. The Swedish NAO is free to decide on cooperation partners but the focus should be on prioritized countries in Swedish development aid. In-kind support is the main modality of development cooperation and the Swedish NAO works with long-term development of institutional and professional capacity based on internationally recognized auditing standards. Support is provided through peer-to-peer cooperation, where Swedish NAO staff work with the partner organization to support their professional and organizational development. Support is generally provided through short-term missions (1-2 weeks) but at times mid- and long-term staff secondments are also used.

The Swedish NAO can support SAIs through multiple types of projects, see table 1 for an overview.

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

Type of projects:	Can the Swedish NAO provide support:
Short-term projects	No
Long-term programmes	Yes
Bilateral support	Yes
Regional support	Yes
Global support	Yes
Funding for peer to peer support	Yes
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

Support cycle and decision making

The Swedish NAO does not have a defined support cycle. The decision on which projects the Swedish NAO will support is taken at headquarters by the Auditor General.

Strategic priorities – countries and areas

Priority countries

For the Swedish NAO to consider supporting a SAI, the SAI has to be from one of the countries that are prioritized in Swedish development cooperation. For an overview of the priority countries, please see table 2 below:

Table 2: priority countries¹

Priority countries	DAC List of ODA Recipients ²
Afghanistan	LDC
Albania	UMIC
Bangladesh	LDC
Belarus	UMIC
Bolivia	LMIC
Bosnia	UMIC
Burkina Faso	LDC
Cambodia	LDC
Colombia	UMIC
DR Congo	LDC
Ethiopia	LDC
Georgia	LMIC
Guatemala	LMIC
Iraq	UMIC
Kenya	OLIC
Kosovo	LMIC
Liberia	LDC
Mali	LDC
Moldova	LMIC
Mozambique	LDC
Myanmar	LDC
Palestine	LMIC
Rwanda	LDC
Serbia	UMIC
Somalia	LDC

¹ List of priority countries as per March 2017.

² LDC=Least Developed Countries, OLIC=Other Low Income Countries, LMIC=Lower Middle Income Countries, UMIC=Upper Middle Income Countries

South Sudan	LDC
Sudan	LDC
Syria	LMIC
Tanzania	LDC
Turkey	UMIC
Uganda	LDC
Ukraine	LMIC
Zambia	LDC
Zimbabwe	OLIC

Areas of expertise:

In order to support the development of independent and professional supreme audit institutions, the Swedish NAO works with capacity building in the following areas using a variety of methods:

- Independence and legal framework
- Internal governance and strategic planning
- Professional development within financial and performance audit, including:
 - ISSAI implementation
 - Development/customization/implementation of methods/handbooks
 - Training and coaching of auditors and managers to support the audit process
- Development of quality control and quality assurance processes and methods
- IT audit training and development
- Prevention and detection of fraud and corruption
- Management and leadership development
- HR development, including change management
- Internal and external communications, including stakeholder engagements

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.

Guiding Principles: development of country-led strategic plans; donors respecting SAI country leadership; and improved coordination of support.

Members: To date, 23 donor organizations and INTOSAI (who comprise the INTOSAI-Donor Steering Committee) have signed the Memorandum of Understanding.

For more information, visit us online at www.idi.no/intosai-donor-cooperation