INTOSAI-Donor Cooperation Strategy 2020-2030

BACKGROUND

The INTOSAI-Donor Cooperation (IDC) is an international partnership between the International Organization of Supreme Audit Institutions (INTOSAI) and development partners (donors) that supports Supreme Audit Institution (SAI) development. Since 2009, the IDC has assisted SAIs by scaling up support, encouraging SAI-led support, coalescing support around the strategies of SAIs, and coordinating mutually-beneficial efforts among donors and SAIs. The IDC has also achieved substantial results documented in independent evaluations and success stories. This strategy for 2020-2030 will build on these successes and further strengthen the capacity of SAIs by leveraging the strengths of donors and SAIs in accordance with the principles, goals, strategic priorities, and processes outlined below.

VISION

Effective, accountable and inclusive Supreme Audit Institutions making a difference in the quality of public sector governance and service delivery for the value and benefit of citizens.

MISSION

The INTOSAI-Donor Cooperation aims to optimize the joint efforts of INTOSAI members and Donor partners in enhancing the capacity of SAIs in developing countries.

PRINCIPLES

1. The partners affirm their commitment to the 2009 Memorandum of Understanding between SAIs and donors: promoting scaled up support that is SAI-led, harmonized around SAI strategies, well-coordinated, and supported by INTOSAI Regions and Global Bodies[1].
2. The partners recognize the importance of SAIs in strengthening accountability and governance, enhancing transparency, fighting corruption, promoting public trust, and fostering the efficient and effective receipt and use of public resources for the benefit of citizens.
3. The IDC partners recognize the importance of engaging with key actors in the Public Financial Management sphere in developing countries and in policy dialogue to advance implementation of this strategy and raise awareness of the important roles played by SAIs.
4. The partners recognize the importance of SAI-led development, especially for SAIs in challenging contexts.
5. The partners support SAI efforts to assess preparedness and implementation of the 2030 Agenda for Sustainable Development and commitments adopted in the 2015 Addis Ababa Action Agenda.
6. The partners recognize the importance of aligning this strategy with the INTOSAI and INTOSAI Development Initiative (IDI) Strategic Plans, as well as with relevant development cooperation policies and priorities of donors.

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[1] The underlying principles and support modalities are further elaborated in the Memorandum of Understanding that established the Cooperation in 2009.

7. The partners affirm their commitment to appropriate means for scaling up support to build and strengthen capacity in SAIs, with a particular concern for SAIs in challenging contexts.
8. The partners affirm their commitment to an inclusive approach that coordinates with parties that are not Cooperation members and encouraging increased membership in the Cooperation.

GOALS AND STRATEGIC PRIORITIES

Goal 1: Independent, Professional, Capable, Transparent and Well-governed SAIs

Strategic Priorities

a) Increase and sustain SAI Independence
b) Increase implementation of ISSAIs
c) Develop professional and capable SAIs
d) Enhance transparency and public reporting
e) Promote well-governed SAIs

Goal 2: Enhanced Partnerships and Scaled-up Support to SAIs

Strategic Priorities

a) Establish, maintain, and strengthen relationships with all interested donors to mobilize both financial and non-financial support for SAIs in all developing countries that need assistance through appropriate support mechanisms, such as the Tier 1 Global Call for Proposals
b) Establish and maintain coordination groups with partners to (1) harmonize around or develop strategic development plans, where appropriate and (2) scale-up financial and non-financial support to build the capacity of all SAIs in developing countries that seek assistance through appropriate support mechanisms, such as the Tier 2 Global Call for Proposals
c) Maintain productive and constructive relationships with SAIs, INTOSAI bodies and regions, parliaments and legislatures, and civil society organizations to support SAIs
d) Engage in joint initiatives across partners and stakeholders to improve coordination, seek core funding and in-kind support, and facilitate peer-to-peer support, leveraging support from Regional Organizations.
e) Facilitate knowledge exchange and application development between SAIs and donors to address the opportunities and challenges of digitalization in enhancing external audit operations.

Goal 3: SAI-led Capacity Development

Strategic Priorities

a) Promote, and assist with, use of the SAI Performance Measurement Framework (PMF), and encourage publication of results where appropriate
b) Build capacity of SAIs to lead coordination efforts
c) Enhance efforts to create and maintain country-level coordination mechanisms

d) Enhance efforts to promote coordination amongst development partners
e) Support operationalizing SAI-led needs-based strategies and measure progress

Goal 4: Agenda 2030 and Achievement of the Sustainable Development Goals

Strategic Priorities

a) Support SAI efforts to assess preparedness and implementation of the SDGs
b) Advance progress toward SDG 16.6 (effective, accountable, and transparent institutions) and SDG 17.9 (international support for effective and targeted capacity building in support of SDGs)
c) Raise awareness of relevant SAI reports that can inform voluntary national review of SDG preparedness and implementation

PROCESSES

1. Implementation of the strategy is a shared responsibility of the IDC partners, supported by IDI. The strategy will be incorporated into, and supplemented by, IDI's annual plans and appropriate implementation arrangements for the Cooperation to plan and monitor progress. The IDC partners will use a consultative process to review and agree upon relevant implementation measures in IDI's plans and appropriate risk assessment. IDI will coordinate appropriate efforts to raise awareness and reach out to other relevant and interested stakeholders with the aim of broadening and strengthening the partnership. The primary source of funding is IDI's budget allocation for working on behalf of the Cooperation, all of which is provided by members of the Cooperation. This will also be supplemented by in-kind contributions from members and observers of the Cooperation. Financing, risk assessment and monitoring tools will be produced by IDI as annexes to this document.
2. The roles and responsibilities of the parties in the Cooperation are outlined in the agreement between the IDI Board and the IDSC. IDI will operationalize and guide achievement of the goals and strategic priorities in accordance with IDIs policies, controls, governance arrangement, and strategic plan. IDI will also administer the Global Call for Proposals and other relevant mechanisms for coordinating support to SAIs.
3. The IDC partners will meet annually as a Steering Committee to discuss strategies, emerging needs, progress, results, and future actions. The partners will also engage in an annual strategic dialogue with the IDI Board.
4. Based on consultation with and approval of the IDC partners, IDI will establish a suitable results measurement system to facilitate monitoring of progress and high-level results. This will leverage synergies with the INTOSAI Global Survey, Global SAI Stocktaking Report, the IDI Results Measurement System, and supplemental data, which will be consolidated in an annex to this document. IDI will also coordinate reporting at annual Steering Committee meetings.
5. IDI will coordinate a high-level midpoint implementation review in 2024 to assess progress and any necessary refinements.