



Recommendation to launch the GSAI initiative, August 2022

By the GSAI Committee

Table of Contents

| | |
|---|----|
| Executive Summary..... | 2 |
| Background | 3 |
| Status | 4 |
| Recommendation..... | 4 |
| Annex 1: Assessment matrix per SAI | 5 |
| Annex 2: Brief overview about each SAI candidate | 6 |
| Annex 3: Detailed background about each SAI considered..... | 7 |
| AFROSAI (CREFIAF) Region..... | 7 |
| ARABOSAI Region..... | 8 |
| ASOSAI Region..... | 9 |
| CAROSAI Region | 10 |
| EUROSAI Region | 11 |
| OLACEFS Region | 12 |



Executive Summary

The INTOSAI-Donor Steering Committee (IDSC), at its 2020 meeting agreed to initiate a new round of the Global Call for Proposals (GCP)-Tier 2, redesignated as the Global SAI Accountability Initiative (GSAI). A GSAI Committee was established in June 2021 to identify SAI candidates, develop the terms of reference and mobilize partners. A draft roadmap and a short-list of 18 candidate SAIs was presented at the 2021 IDSC meeting. Nine out of the 18 candidates sent in their applications to be considered for GSAI. These were the SAIs of Burundi, Central African Republic, Dominica, Haiti, Libya, North Macedonia, Palestine, Suriname and Syria.

During the first half of 2022 the GSAI Committee invited additional SAIs from ASOSAI and OLACEFS to apply to GSAI, to ensure coverage of all INTOSAI regions. Three more SAIs sent their application, SAI Honduras, SAI Kyrgyzstan and SAI Nicaragua.

Besides the applications, scoping for the respective SAIs was carried out by SAIs or donors. The scoping was followed by discussions with all the interested SAIs. In terms of possible providers of support, different donors and SAIs have expressed interest in supporting specific SAIs under the initiative through financial or technical support. The EC has confirmed available funding of EUR 2 million for the global component of the initiative. The EC underlined their challenges in funding the SAIs of Central African Republic and Burundi owing to independence concerns and questions about whether they are the external public sector audit institution, SAI Syria owing to the existing sanctions against the country; and SAI Nicaragua due to the political country context.

Recommendation:

Based on the appraisal of the applications, scoping and discussions with the SAIs, the GSAI Committee recommends:

1. To officially launch GSAI with the SAIs of Dominica, Haiti, Honduras and Kyrgyzstan.
2. Add two more SAIs by the end of 2022, bringing the total to six, which is in line with the GSAI design initially approved. The selection of the SAIs will fall under the GSAI Committee's mandate; which will have an advisory role after the launch.
3. IDI is requested to take lead on establishing a support programme for GSAI, including consultation with interested partners for the different countries on their role in the programme and country projects, contribute to establish donor funding, lead the work on planning and coordinating the capacity development approaches and implementation strategies during initial phase.

The SAIs of Belize, Burundi, Central African Republic and Nicaragua are among the potential candidates. The Committee expects to make decisions on these cases during the third quarter of the year. For the SAI of Belize, the process is on hold due to the vacancy of the Auditor General position. Other SAIs may be added during 2022 should not two of the four potential candidates be included in GSAI. Funding for the second stage of support to individual SAI projects and confirmation of technical provider of support will be explored after selection of the respective SAIs in cases where there is no clear commitment as of now. A detailed plan of support for specific SAIs will be developed after the selection of SAIs.



Background

One of the key aspirations of the INTOSAI-Donor Cooperation (IDC) has been to scale up needs-based support to SAIs based on their strategic plans. The Global Call for Proposals (GCP) was established in 2011 to this end. It aims to empower SAIs in developing countries to drive forward their capacity and performance by ensuring that proposals for capacity development are SAI-led and aligned with the SAIs' strategic plans. Following several rounds of the GCP, the decision was made to split the GCP into two tiers. Tier 1 which is a rolling process open to all SAIs (and regions) from developing countries, and a Tier 2 which is focused on particularly challenged SAIs (often from fragile states or states in challenging contexts). The GCP Tier 2 was launched in 2017 with nine SAIs, all from AFROSAI. CREFIAF, AFROSAI-E and IDI formed a partnership - the Accelerated Peer-Support Partnership (PAP-APP) - to support the selected SAIs. There have been many lessons learned from the PAP APP implementation phase, supported by recommendations from an external evaluation in 2020. The recommendation was that Tier 2 is replicated in other INTOSAI regions with the lessons learnt considered. At the 2020 IDSC meeting, it was agreed that a new round will only be launched if the following criteria are met:

- i. A minimum of four SAIs are interested and ready to join
- ii. Technical providers of support are ready to support each of these SAIs for an initial period of two years and are positive to continue supporting long-term if requested and funded.
- iii. Donor funding is either agreed, or there is confirmed donor interest, for a minimum of two years for the initial support to each SAI, and with a prospect of long-term funding under certain conditions.

In 2021, the GCP Tier 2 was renamed as the Global SAI Accountability Initiative (GSAI) and a GSAI Committee was established in June 2021 to identify SAIs, develop the implementation roadmap and mobilize partners. The Committee comprises donors (EC, USAID, NORAD, World Bank and IADB), INTOSAI Bodies, Regions and individual SAIs (IDI, CBC, CAROSAI, CREFIAF, AFROSAI-E, OLACEFS, ARABOSAI, SAI USA and SAI India) where the regional bodies are observers. A draft roadmap and a short-list of 18 candidate SAIs was presented at the 2021 IDSC meeting where no objections were raised by members. During the first half of 2022, nine more SAIs from ASOSAI and OLACEFS were included in the shortlist. The roadmap for the current round of GSAI includes four phases:

1. **Pre-launch phase** – (ongoing) which culminates in a decision on whether to launch the new round of GSAI.
2. **Planning and coordination phase** - where the SAI, donor and provider in each country jointly establish an understanding of the process and establish the appropriate coordination mechanisms.
3. **Initial support (phase 1)**, support is delivered in two components. One to strengthen SAI strategic management as a basis for developing project proposals. The second component is support provided to the project developed in the planning phase.
4. **Long-term support (phase 2)** is then initiated when projects are ready and funded. The elements of phase 1 and 2 may be initiated concurrently if certain conditions are in place such as a quality strategic plan and sufficient absorption capacity of the SAI.

Based on the interest of the short-listed SAIs, further analysis undertaken by the GSAI Committee and interest expressed by donors and technical partners, an initial list of SAIs from different regions with potential support has been collected and analyzed for feasibility of provision of support.



Status

As of July 2022, 12 of the 27 SAIs applied to participate in GSAI. The GSAI Committee has done an assessment of the interested SAIs against the criteria approved by the IDSC at the 2020 meeting; considered the scoping review done by members of the IDSC who volunteered to help in determining the feasibility of each candidate to mobilise support and achieving sustainable SAI performance improvement; and considered the interest from donors and technical partners in supporting either the GSAI global component or specific SAIs.

The assessment matrix below sums up the assessment per SAI.

The GSAI Committee continues to follow up with those SAIs that have been invited but that have not responded yet.

Recommendation

1. It is recommended to launch the GSAI initiative in 2022 with the following SAIs:
 - Dominica
 - Haiti
 - Honduras
 - Kyrgyzstan
2. Add two more SAIs during 2022, bringing it to a total of six, in line with the GSAI design initially approved. The selection of the additional SAIs will fall under the GSAI Committee's mandate.
3. IDI is requested to take lead on establishing a support programme for GSAI, including consultation with interested partners for the different countries on their role in the programme and country projects, contribute to establish donor funding, lead the work on planning and coordinating the capacity development approaches and implementation strategies during initial phase.

Annex 1: Assessment matrix per SAI

| No. | INTOSAI Region | SAI | DAC List of ODA Recipients Classification | Existing support | Needs expressed by SAI | (i) SAI Interested | (ii) Potential financial support | (iii) Potential technical support | Fulfilling criteria (i) (ii) (iii) in % | GSAI Committee reflection | Propose to include Yes/No |
|-----|----------------|--------------------------|---|---------------------------|--|--------------------|---|-----------------------------------|---|--|---|
| 1 | CAROSAI | Haiti | Least developed Countries | IADB/ UNDP/ USAID/ EU/ WB | New legal framework; Performance and financial audit | Yes | EC for Global Component / Global Affairs Canada | WB | 100 % | SAI is in need of support. Current projects have short-term perspective only. Support available for future engagement through GSAI. | yes |
| 2 | CAROSAI | Dominica | Upper Middle Income Countries | WB/ EC | Change in Legal framework; audit manuals, ISSAIs training | Yes | EC for Global Component | SAI India; SAI Latvia; WB | 100 % | SAI is in need of support. Support available for future engagement through GSAI. | yes |
| 3 | ASOSAI | Kyrgyzstan | Lower Middle Income Countries | No | ISSAIs audit manuals; digitalization of audit work, audit software; stakeholder management and communications, website | Yes | EC | WB; SAI Poland; SAI India | 100 % | SAI is in need of support. Support available for future engagement through GSAI. | yes |
| 4 | OLACEFS | Honduras | Lower Middle Income Countries | No | Audit techniques; QA; Communications; HR, ICT | Yes | EC for Global Component | IADB; CAAF; SAI Guatemala | 100 % | SAI is in need of support. Support available for future engagement through GSAI. | Yes |
| 5 | OLACEFS | Nicaragua | Lower Middle Income Countries | No | ICT infrastructure, professional development, update audit manuals according to ISSAIs, new office building | Yes | | SAI Guatemala | 67 % | SAI is in need of support. There is no confirmed interest from financial or technical providers of support. IADB could support but it depends on matching priorities | Possible if any provider of support confirms interest |
| 6 | CREFI AF | Burundi | Least developed Countries | No | IT equipment; audit techniques and methodology (e.g. procurement and environmental audit) | Yes | | | 33 % | SAI is in need of support. There is no confirmed interest from financial or technical providers of support. INTOSAI Member is the Inspectorate General which is under the Executive and functions like an internal audit body. | Possible if any provider of support confirms interest |
| 7 | CREFI AF | Central African Republic | Least developed Countries | No | Strategic Plan development; legal framework; infrastructure, manuals, audit of extractive industries | Yes | | | 33 % | SAI is in need of support. There is no confirmed interest from financial or technical providers of support. INTOSAI Member is the Inspectorate General which is under the Executive and functions like an internal audit body. | Possible if any provider of support confirms interest |

Annex 2: Brief overview about each SAI candidate

| | |
|---|--|
| <p>SAI Haiti</p> <ul style="list-style-type: none"> • Has a Strategic Plan 2016-2024 • Has recently received support but limited support in pipeline • Need support for new legal framework and to fully implement its strategic plan • Interest of providers of support (EC, WB, Canada, SAI France) • EC funding can be used for global component • Country context- security concerns | <p>SAI Dominica</p> <ul style="list-style-type: none"> • Has a Strategic Plan 2021-2026 • Has recently received support but limited support in pipeline • Need support for legal framework, independence, auditors' competence, HR • Interest of providers of support (EC, SAI India, SAI Latvia, WB) • EC funding can be used for global component • Country context- stable |
| <p>SAI Honduras</p> <ul style="list-style-type: none"> • Has a Strategic plan 2019-2024 • Currently not receiving support (nor support in pipeline). • Need support for development of audit methodology, communications, ICT • Interest of providers of support (EC, IADB, CAAF, SAI Guatemala) • EC funding can be used for global component • Country context- fragile | <p>SAI Kyrgyzstan</p> <ul style="list-style-type: none"> • Has a Strategic Plan 2022-2026 • Has received negligible support in recent times (no support in pipeline) • Need support to update ISSAI based audit manuals; digitalization of audit work, audit software; stakeholder management and communications, website • Interest of providers of support (EC, SAI India, SAI Poland, WB) • EC funding can be used for global component • Country context- relatively stable |



Annex 3: Detailed background about each SAI considered

AFROSAI (CREFIAP) Region

1. SAI Burundi

- Application received from the Inspection Générale de l'Etat, Burundi. This is the recognised INTOSAI member, which is part of the executive.
- SAI France did the scoping in respect of another entity, namely the Court of Audit of Burundi. While the Court of Audit might be conducting external public sector auditing, it is not the designated INTOSAI member.
- While it is debatable whether General State Inspectorate, being part of the executive, can be considered as external auditor, it is the designated INTOSAI member. This is important in the context of GSAI which is an initiative of the INTOSAI-Donor Cooperation.
- Based on the scoping there is currently not a state of open conflict; but the political situation remains highly unstable and characterized by a deep ethnic and historical conflict.
- The Fragile State Index of the UN Ranks Burundi at the 16th position on 179 countries. The Cohesion indicator and Political indicator remain low (respectively 8,1 and 8,092 in 2021)
- Has a Strategic Plan for 2019-2024.
- No SAI PMF assessment but has conducted an iCATs needs assessment.
- Has not received financial or bilateral capacity development support since 2016; and nothing is planned as of now.
- Only capacity development support through CREFIAP and IDI initiatives. Participated in cooperative audits with Mali and Cote d'Ivoire.
- SAI highlighted the problem of financial resources. Under equipped to carry out their mandate. Also, in need of IT equipment. No new staff has been recruited for the last 15 years. Need of support in audit methodology, including procurement and environmental audits.
- SAI intends to have a collaborative relationship with the Court of Audit. The Court of Audit makes use of their reports. SAI is auditing at the national level but is under the executive. However, it claims independence. The Court reports to the Parliament. It certifies the accounts and supervises the use of the budget. Employment in the Court is temporary, for six years whereas employment in the SAI is till retirement.
- SAI France as technical partner has expressed inability to work with the INTOSAI member which has submitted the application, citing independence concerns.

Interested Partners: No potential provider of financial or technical support

2. SAI Central African Republic

- Application received from Inspection Générale d'Etat, Central African Republic. Like SAI Burundi, SAI Central African Republic is also a unit under the executive; this is the recognised INTOSAI member.
- The African Development Bank did the scoping in respect of another entity, the Court of Audit of CAR. While the Court of Audit might be conducting external public sector auditing, it is not the designated INTOSAI member. The scoping recognizes that the Central African Republic remains one of the poorest countries in the world and is grappling with numerous human capital challenges. It ranks near the bottom of the UN Human Development Index (188 out of 189 countries in 2020) and 63% of the population need humanitarian assistance and protection.



- SAI has a Strategic Plan for 2019-2022. Has not undertaken a SAI PMF assessment but has conducted an iCATs needs assessment.
- Has not received financial or bilateral capacity development support during the last three years. Only capacity development support through CREFIAF and IDI initiatives. An African Development Bank funded capacity building support programme through the Comité régional de renforcement institutionnel (CRRRI) is in the pipeline for the year 2022.
- SAI has not finalised its new Strategic Plan, with the current plan coming to an end in 2022 and they need funding for finalising the draft. Strategic Plan aims at amending the legal framework. Also looking for infrastructure support, audit manuals and support for audit of extractives.
- Regarding their relationship with the Court of Accounts, they mentioned that it is a collaborative relationship. They are willing to initiate steps to establish a common platform where the SAI, Court of Accounts, Finance Inspectorate and The Higher Authority of Good Governance will collaborate, work together and use each other's reports.

Interested Partners: No potential provider of financial or technical support

Other SAIs invited to apply to the GSAI initiative:

SAI Equatorial Guinea: No response from SAI despite multiple reminders and efforts through multiple channels.

ARABOSAI Region

3. SAI Libya

- EC did the scoping. In terms of the country context, as of late 2020, a formal cease-fire is in place and conflict remains contained. Libya's crisis is essentially a governance crisis with weak centralised government and public institutions. It is feasible to mobilise dedicated support to the SAI in the current conditions within the country. The political environment is difficult and complex. Need to combat corruption.
- Has a Strategic Plan for the period 2022-2024. It has conducted a SAI PMF assessment as well as an iCATs needs assessment.
- Substantial support from donors and technical partners. It has been receiving support from IDI; USAID with HR management; EC with technical assistance in planning processes, quality assurance, internal control; WB and it has a 5-years planned support programme with SAI Netherlands. In addition, the SAI leadership is in full control and coordinating all current and future plans.
- There is a need for long term professional education for auditors, support in implementation of audit standards and audit of extractive industries, IT Audits. Skills in CAATs, cyber security, ERP etc. Funding for purchase of software.
- The institution confirms capacity to absorb further development support.

Interested Partners: EC funding available for global component.

4. SAI Palestine

- SAI Sweden did the scoping. Regarding the country context-conflict, the problems facing Palestine are largely in the context of Israel-Palestine relations. The SAI carries out its mandate only in West Bank and not in Gaza.
- Has Strategic Plan for 2022-2026. Has conducted a SAI PMF assessment as well as an iCATs needs assessment.



- Receives support from IDI and funding partners. Has received support in auditing SDGs from SAI Netherlands during 2017-2021. Currently receiving support through a World Bank funded project “Promote the improvement of public money management 2019-2022”. Also receiving support from SAI Sweden with the programme “Working of the Financial and Administrative Audit Bureau according to ISSAIs 2018-2021”. SAI Saudi Arabia supported funding ICT solutions during 2020/2021 and SAI Poland with “Strengthening and supporting capabilities of the Financial and Administrative Audit Bureau in accordance with INTOSAI standards 2021-2023” project. Also receiving support from EC.
- SAI and its leadership have demonstrated its openness to reforms and communication with external stakeholders. Their motivation for further support is to continuously raise their level of work, its quality and collaborate with peers. They also need to develop their office further. The institution confirms capacity to absorb further development support.

Interested Partners: EC funding available for global component. SAI Sweden, possible funding from NORAD/ Ministry of Foreign Affairs Norway

5. SAI Syria

- ARABOSAI regional secretariat did the scoping. In terms of country context, violence continues in the Idlib de-escalation area in the north-west of the Syrian Arab Republic. It includes airstrikes, mutual shelling and limited clashes, amid continued high levels of Covid-19 cases. Syrian crisis has affected the general situation of the country. It may open for increase corruption, instability and affect economic stability.
- Has a Strategic Plan for 2022-2026. Has conducted a SAI PMF assessment as well as an iCATs needs assessment.
- Received support through IDI and ARABOSAI initiatives. Other than that, it has not received any capacity building support during the last three years. Nothing planned for the future.
- In need of financial support. Support required for automation, ISSAIs training, developing audit manuals, human resources and complete implementation of strategic plan.
- The SAI could not readily confirm whether it will be able to directly interact with donors independent of the government.

Interested Partners: No financial support available due to political country context. Technical support available from ARABOSAI secretariat and peers.

ASOSAI Region

6. SAI Kyrgyzstan

- SAI India currently developing the scoping report.
- Has a Strategic Plan for 2022-2026. Conducted a SAI PMF assessment in 2020
- It has received support under IDI initiatives, such as the SPMR programme; and some financial support to combat covid-19 crisis from ASOSAI and the Saudi FISP fund for IT equipment. Other than that, it has not received any capacity building support during the last three years. Nothing is planned for the future.
- In need of financial support. Support requested to update ISSAI based audit manuals, digitalization of audit work, audit software, stakeholder management, communications, website development.

Interested Partners: EC funding available for global component. World Bank, SAI Poland and SAI India are interested in providing technical support.



Other SAIs invited to apply to the GSAI initiative but confirmed no interest:

SAI Bangladesh; SAI Iran; SAI Lao People's Democratic Republic; SAI Nepal; SAI Pakistan

SAI Sri Lanka: No response from SAI despite reminders; probably due to country unrest and political instability.

CAROSAI Region

7. SAI Dominica

- SAI India did the scoping. The only security issue identified relate to natural disasters. The main cause of state fragility is the economic impact of natural disasters like hurricanes.
- Has a Strategic Plan for 2021-2026. Support to develop it was provided by government agencies within the country.
- Has conducted a SAI PMF assessment. The SAI has received support from IDI initiatives and received the INTOSAI PFAC Covid-19 grant during 2021.
- Training supported by EC and World Bank. A consultant financed by World Bank is likely to work with the SAI in performance audit of Covid-19 related expenses and forensic and fraud auditing from July 2022 onwards. Collaboration with SAI St. Lucia for the use of “Innovation Development and Effectiveness in the Acquisition of Skills (IDEAS)” project and auditing World Bank projects; with SAI Guyana in audit training and with SAI Antigua a joint training sponsored by EC in the use of IDEAS. Members from SAI Dominica were trained in auditing IT environment and use of data analytic tools at the International Centre for Information Systems Audit “NOIDA” in India.
- Requirement of long-term support for legal framework and independence. Urgent need to develop audit manuals. Support also needed for ISSAI based audits of local governments departments; building auditors competence; conducting information systems and environmental audits; auditing in computerized environments and data analytic tools.
- Main constraint is regarding staffing. Not independent in terms of HR or funding. Public Service Commission rotates staff from Audit to other departments.

Interested Partners: EC funding available for global component. SAI India, SAI Latvia and the World Bank are interested in providing technical support.

8. SAI Haiti

- EC did the scoping. Regarding the country situation, while there are no ongoing conflicts, there are issues regarding the rule of law and fragility. Political and security situation is difficult. Currently, technical providers of support need to have security to mobilize around the city. Despite the volatility of the country, the SAI experiences low staff rotation, which facilitates discussions with coming providers of capacity development support.
- Has a Strategic Plan 2016-2024 and has done a SAI PMF assessment.
- Inter-American Development Bank (IADB), World Bank, United Nations Development Program (UNDP), EC and the United States Agency for International Development (USAID) have provided support. Recent support included the INTOSAI PFAC Covid-19 grant and the USAID funded “GERE, Project supporting the efficient management of Sate Resources (2018- 2021)”.
- Ongoing support includes EC funded “State Building Contract (SBC)- II (2017 - 2024)” ; and World Bank funded “PAGEFIS (Projet d’Amélioration de la Gestion Financière et de l’Information Statistique) (2018 - 2023)”.
- There is a well institutionalized coordination mechanism for support in Haiti. Donors met during mid-March to discuss support to national external controls institutions. EC currently supports drafting of the new Organic Law with the use of consultants; the French Development Agency



(AFD) supports the planning phase of the SAI reform, and WB supports with technical assistance to carry out audits

- The SAI is facing difficulties in implementing its 2016-2024 Strategic Plan owing to inadequate financial resources. Budgetary funds are just about adequate to meet the salaries. Proposal for new legislation involving setting up of additional administrative courts for meeting the requirements of audits of all ministries. Need support for the strategic priorities including conducting performance and financial audits.

Interested Partners: EC funding available for global component. Global Affairs Canada funding is also possible. World Bank and SAI France are interested in providing technical support.

9. SAI Suriname

- IADB did the scoping. There are no concerns regarding security, conflict or fragility.
- Strategic Plan 2017-2021 has expired. There is an approved “Sector plan 2021-2026”, based on an outline Strategic Plan 2020-2024. Support for strategic planning provided by IDI, with financial support from the IADB.
- Recent support includes the ongoing regional technical cooperation from CAROSAI, involving financial audit training and a HR project; collaborative audit support under IDI initiative “Transparency, Accountability and Inclusiveness of Use of Emergency Funding for Covid-19 (TAI Audits)”.
- Planned substantial support from SAI Netherlands, IADB, and SAI Curacao. In addition, SAI leadership is in full control and coordinating all current and future plans.
- Their motivation to apply to GSAI is to get support in ICT infrastructure.

Interested Partners: EC funding available for global component.

EUROSAI Region

10. SAI North Macedonia

- SAI Sweden and EC did the scoping. The country situation is stable and without major risks.
- Current set of Strategic Planning documents include the SAI Development Strategy 2018-2022; the Strategic Audit Plan 2021-2023 and the Risk Management Strategy 2020-2023.
- The strategic planning process was supported by the twinning project financed by EC. The process of preparing the new Development Strategy is led by experts from the Bulgarian National Audit Office and State Audit Office of the Republic of Croatia as twinning partners. SAI has conducted a SAI PMF assessment.
- During the last three years, United Kingdom through the “Good Governance Fund (GGF)” has provided support to the SAI under the “Increase public accountability and transparency in North Macedonia through improved implementation of State Audit Office recommendation” programme. It has received support from the INTOSAI PFAC Covid-19 grant. It has also received IT equipment from EU Instrument for Pre-Accession Assistance (IPA) programme.
- Ongoing assistance includes support from EU with the IPA component “Improvement of external audit and Parliamentary oversight 2021-2023” programme; OECD-Sigma assistance “Assistance for preparing guidelines for the audit of the state budget February 2019”; National Democratic Institute with the “Strengthening oversight of public funds through leadership transitions” programme.
- Additional support from the Foreign, Commonwealth and Development Office of the United Kingdom and Westminster Foundation for Democracy with the “Supporting the implementation of the State Audit Office Communication Strategy 2021-2022” project; UNDP “Increase the



capacity of SAOs for auditing of accrual financial statements”; UN Women "Promoting Gender Responsive Policies and Budgets: Towards Transparent, Inclusive and Accountable Governance in the Republic of North Macedonia” programme.

- Seeking support in monitoring the implementation of Strategic Plan. In case of further support, the audit office will identify means to absorb it.

Interested Partners: EC funding available for global component. SAI Sweden, SAI Latvia are interested in providing technical support.

Other SAIs invited to apply to the GSAI initiative but confirmed no interest:

SAI Ukraine confirmed no interest. SAI Belarus did not respond despite reminders, probably due to political context.

OLACEFS Region

11. SAI Honduras

- IADB did the scoping. Regarding the country context, Honduras continues to be one of the poorest and most inequitable countries in the world. Prior to the two 2020 impacts, the Covid-19 pandemic and the two category-4 hurricanes, 25.2% of the population lived in extreme poverty and nearly half (4.4 million people) lived in poverty, as per official poverty lines. In relation to security, the challenges facing the security system include distrust in the institutional framework, high levels of crime, and impunity. Honduras has a 95% homicide impunity rate. Insecurity remains one of the main challenges affecting the country, followed by alarming issues such as extortion, femicide, and drug trafficking.
- Has a Strategic Plan from 2019-2024, developed with support from SAI Peru.
- Did a SAI PMF assessment in 2016, and iCATs in 2015.
- Has benefited substantially in the past from regional support from OLACEFS and regional peers. Has also participated in IDI initiatives such as SAIs Fighting Corruption, and Cooperative Audit of Sustainable Public Procurement (CASP); INTOSAI PFAC Covid-19 grant; Coordinated audit of protected areas and mining environmental liabilities programme with GIZ and OLACEFS.
- The SAI is participating in IDI's TOGETHER initiative, and in the regional initiative for development of Institutional Risk Matrix with GIZ and OLACEFS.
- Need support to improvement of audit quality; quality assurance systems; stakeholder communications; strengthening of institutional capacity; professional development and ICT infrastructure.

Interested Partners: EC funding available for global component. Potential technical/financial support from IADB pending on matching priorities and areas of expertise; CAAF and SAI Guatemala. GIZ is exploring the possibility of supporting based on the future regional OLACEFS plans in which the SAI is included.

12. SAI Nicaragua

- Scoping is being requested from SAI Peru.
- Has a Strategic Plan from 2022-2026, developed with support from SAI Peru.
- Has not done a SAI PMF assessment. It has done an internal needs assessment, SWOT analysis, stakeholders' consultations and Delphi based study in 2021.
- Received INTOSAI PFAC Covid-19 grant.
- No ongoing support, and nothing planned for the near future. No participation in regional initiatives.



- Need support for ICT infrastructure; professional development; update of ISSAI based audit manuals and a new office building.

Interested Partners: No financial support from EC available due to political country context. Potential technical/financial support from IADB pending on matching priorities and areas of expertise. SAI Guatemala has shown interest in providing technical support.

Other SAIs invited to apply to the GSAI initiative but confirmed no interest:

SAI Belize; SAI Cuba; SAI Venezuela

SAI El Salvador and SAI Bolivia did not respond despite multiple reminders.