Global SAI Accountability Initiative

Appendices of the Terms of Reference

Contents

Appendix 1 -Lessons learnt from Round 1 of GCP T2

The external evaluation of GCP Tier 2 and the PAP-APP programme brought up the following key conclusions relevant to the development and delivery of the GSAI initiative.

The GCP Tier 2 was a relevant and effective response to kick-start capacity development support in SAIs in challenging environments considered at risk of getting left behind. It recommended adjustments such as, (i) in a second round 1-2 SAIs should be selected in each region; (ii) the likelihood of SAI reform should be included as a criteria for selection; (iii) communication with regional bodies should start early in the process; (iv) more initial training and support for SAIs and providers; (v) GCP Tier 2 processes (i.e. initial training and engagement with the SAIs) should not be separated from the implementation programme, and (vi) more resources should be allocated to share experiences and lessons from the previous round, to build understanding among the peers and managers on concepts, approaches and tools.

The experience of IDI, AFROSAI-E and CREFIAF from delivering support through PAP-APP is positive although long-term and scaled-up support as envisaged in the GCP strategy took several years for most of the SAIs. The overall design and implementation strategy worked well, including customized support to the individual SAI, a dedicated peer support team, and involvement of a large part of the SAI and top management throughout the project. Most SAIs have demonstrated real ownership and commitment. **It has been challenging to mobilize the necessary funding and peer support.** This particularly applies to long-term support to the SAIs to implement projects initially developed. There were different and unique reasons per SAI of why *scaled-up support* took time, including SAI readiness, project quality, donor readiness and country situation.

It is challenging to facilitate active Project Support Groups. The groups composed by donors, technical partners and the SAI in each country, were to be led by the latter and meant to ensure project proposals would be developed in partnership. There are different reasons for why several of the SAIs and partners have not been able to make these groups as active as intended, including political obstacles (not all SAIs can legitimately engage with donors), lack of SAI capacity to organise meetings and keep the group engaged, and a new way of working for both SAIs and donors. **While most SAIs are able to develop good project proposals, there are challenges related to scoping, costing and support modalities.** This is because SAIs often do not know what type of activities a provider can assist with and the associated costs. To address this in a new round, the preferred technical partner for long-term support should ideally be identified at an early stage and develop the project proposal together with the SAI. This is especially important as for most of the SAIs, the donor would rely on an implementing partner to be responsible for funds to the project. **Support to assessing and developing strategies for gender equality and inclusiveness was integrated in the PAP-APP programme** and was well received by the SAIs. The implication for a new round is that it may work well as a cross-cutting issue if interest of SAIs, donors and providers to prioritize this focus.

Appendix 2 -Roadmap

The following implementation roadmap for the GSAI consists of 8 steps and detailed actions for each of them. Throughout the roadmap, the GSAI Committee is referred to as the Committee. [1]

Phase	Step	Action	Timeframe
Pre-launch	1	Committee ascertains interest of SAI candidates and engages with donors and other providers of support. IDC Steering Committee approves launch of the GSAI including an initial list of SAIs.	Aug 2021 – Aug 2022
	2	Committee informs both SAIs selected for and not selected for GSAI.	Sept 2022
Planning and Coordination	3	IDI initiates the development of the GSAI implementation Programme. Committee assumes an advisory role in the process going forward.	Sept 2022 – Nov 2022
	4	The planning phase is conducted, including forming SAI Support groups	Oct 2022 – March 2023
	5	GSAI kick-off event takes place with all main stakeholders	Nov 2022
Initial Support	6	The initial support phase begins	Jan 2023 – Dec 2024
Long-term development support	7	SAIs transition to long-term support phase as soon as initial support is completed.	2025-2027
All	8	GSAI committee advices on the overall implementation of the initiative. Annual GSAI progress meetings are held for key stakeholders	2022 – 2027

Detailed Actions for Each of the 8 Steps:

PRE-LAUNCH

Step 1: Committee ascertains interest of SAI candidates and engages with donors and other providers of support. IDC Steering Committee approves launch of the GSAI including an initial list of SAIs. Additional SAIs may be added at a later date. (August 2021 – Aug 2022)

✓ Committee disseminates SAI background information to donors and other stakeholders.
✓ Committee ascertains need and interest of SAI candidates for GSAI by contacting the SAIs and explaining GSAI. In discussions, Committee provides examples of scaled up support previously provided under round 1 and explains that GSAI does not necessarily mean funding directly to the SAI.

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[1] The 8 steps above show how the SAIs will be supported to strengthen their capacity and all the stages involved up to having a signed agreement with providers of support. The 8 steps are hinged on INTOSAI best practices and ensures that capacity strengthening support is SAI-led and based on the SAIs strategy. We have developed a way of grouping the SAIs based on a needs assessment and maturity of strategic planning as we believe that identifying SAI needs and utilizing quality SAI strategic plans are crucial to providing quality sustainable support and attaining long-term SAI ownership of support.

- ✓ Committee works with donors to encourage integration of support to SAI (and generally support to oversight and transparency) into donor plans and long-term programming. Committee also attempts to ensure early commitments and to develop a list of the types of activities they will support.
- ✓ Committee contacts technical and financial organizations to create a pool of partners.
- ✓ Committee considers all funding mechanisms and providers of support. All types of funding should be considered and with the context of the SAI's environment (country's laws and financial systems, capacity of SAI to deal with donors, scale of corruption, security situation, etc.) being at the forefront.
- ✓ IDC Steering Committee approves the launch of the GSAI with an initial list of SAIs; with the potential to add additional SAIs at a later date.

Step 2: Committee informs both SAIs selected for and not selected for GSAI. (Sept 2022)

- ✓ The Committee welcomes the GSAI candidates within the initiative
- ✓ IDI starts preparatory work for the planning and coordination phase to kick-off

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PLANNING AND COORDINATION

Step 3: IDI initiates the development of the "GSAI implementation Programme", including consultation with interested partners for the different countries on their role in the programme and country projects. Committee assumes an advisory role in the process going forward. (Sept 2022 – November 2022)

- ✓ The Committee will have an advisory role from this point onwards and will be consulted in critical decision making during the phases that follow
- ✓ IDI engages donors and technical partners relevant for the programme and SAI Support Groups. The partners are consulted on (i) the type of support they will provide (monetary, peer-to-peer, in kind); (ii) the preferred SAI(s); and (iii) the timeframe for when they would be able to provide their support. These consultations build on the initial dialogue with the partners in the pre-launch phase where partners gave preferences for role and engagement.
- ✓ Donors and providers of peer support which have shown interest are involved in designing the implementation programme, including principles for support, overall design and conditions for partners.

Step 4: The planning phase is conducted, including forming SAI Support groups to begin coordination efforts. (October 2022 – March 2023)

- ✓ The planning phase includes:
  - o Joint sensitization and trainings for SAIs, donors and providers on cooperation modalities and conditions for successful SAI strategic strengthening in challenging contexts
  - o In close partnership with the SAI, set baseline of SAI status, including in the areas of Gender, Diversity, Inclusion
  - o Establish coordination mechanisms (SAI Support groups)
  - o Assist each SAI to develop 1 Project proposal
  - o Plan and decide customized agreements for initial support (about 2 years) to each of the SAIs
- ✓ In-country SAI Support Groups are formed.
  Information from the consultations with partners in step 3 will be used to set-up SAI support groups. It is recommended that the respective regional secretariat is included in all SAI Support Groups, even if they will not be a provider of support. The secretariats can share their knowledge about the SAIs regional and

country context and technical areas as well as to enhance current synergies or build new ones. The IDI and the providers of support will have a meeting to discuss the preliminary SAI Support Groups.

✓ Each recipient SAI, as leader of its Support Group, will be encouraged and assisted to facilitate meetings and group collaboration.

✓ The GSAI Implementation programme considers grouping SAIs by their strategic plan quality level as well as possible regional/language groups enabling some joint processes of support. SAIs may be grouped based on if they have a quality strategic plan and if they have conducted a recent assessment of the needs of support arising from the strategic plan that is deemed acceptable. The strategic plan should be the basis for identifying needs of support. When planning the initial support to each SAI, support to developing a strategic plan is important if not available. The strategic plan should prioritize the needs for development of the SAI. Among the strategic priorities, there are some that needs that may require outside support. In this case, an external support needs assessment should be conducted to determine which needs require outside support.

Based on this information, the SAIs may be organized into groups that will have different activities in the initial support phase. As SAIs within GSAI are deemed to be those most in need of help, it is highly probable that a support needs assessment would be required.

✓ If there are SAIs in the initiative that ends up with limited support (for instance due to lack of technical partners or funding for SAI priorities not available), this could be raised with the GSAI Committee for further action.

✓ SAI Support Groups coordinate support and roles and responsibilities

Step 5: GSAI kick-off event takes place with all main stakeholders. The event includes several of the planning phase activities (November 2022)

✓ The kick-off workshop outlines the overall process and success criteria for the implementation of GSAI. It includes training on how to collaborate well including how SAIs can engage with donors. Key outcomes of this workshop may include:
  o Enable all stakeholders to understand the overall objective, process and success criteria of GSAI
  o All stakeholders have a brief understanding of the current situation of each SAI and their opportunities for increased performance through support
  o All SAIs have an understanding of different support modalities and key lessons learned of capacity development of SAIs in challenging context
  o All stakeholders have a clear understanding of the SAI Support groups rationale, success criteria and options for organizing and managing it
  o SAIs, donors and technical partners have a joint understanding of good processes for SAIs to mobilize and manage external support (such as by giving SAIs an insight into how donors operate, their objectives and the link to the SAI and its agenda)

INITIAL SUPPORT

Step 6: The initial support phase begins. All stakeholders conduct activities for the implementation programme and country projects, ensuring activities are SAI-led. (January 2023 – December 2024)

✓ Component A: Strengthen SAI strategic management and develop project proposals for long-term support

✓ Component B: Support to project developed in planning phase

✓ Partners develop a target deadline for long-term scaled-up support to be set

✓ Partners conduct activities for SAIs, including those listed below. Specific activities and associated timeframes can be set for each SAI recipient.

LONG-TERM SUPPORT

Step 7: SAIs transition to long-term support phase as soon as initial support is completed. (2025-2027)

✓ Development and implementation of long-term support projects with its specific activities and associated timeframes will be set for each SAI recipient.

Step 8: GSAI committee meets regularly to advice on the overall implementation of the initiative and consider additional SAIs to be included. Annual GSAI progress meetings are held for key stakeholders-, assessing status of the GSAI success criteria and results of support projects.   (2022-2027)

Appendix 3 – Low & Medium Level Risks and Mitigation Matrix

	Phase	Rank	Risk	Mitigation Strategy
11	Pre-Launch	M	SAIs on initial list do not believe that funding or support will definitely be received	Ensure full donor engagement and, to the extent possible, provide some basic level of funding for each SAI.
12	Pre-Launch	L	Insufficient knowledge of all development support actors intending to support/currently supporting the SAI	Contact all current and potential providers of support of SAI candidates during the pre-launch phase based on information provided by the SAI application. In addition, contact the global donor community and development partners to inform about GSAI candidates and request to inform of their future/ongoing relevant plans.
13	Pre-Launch	M	SAIs who did not make the initial list are discontented	Provide clarity on the criteria in all communications. Approach this issue proactively in the IDSC. Indicate to SAIs that not being on the initial list does not preclude support in different forms or in the future. As this is an initial list, it is expected more SAIs will be added.
	Pre-Launch	M	Delayed GSAI and unmet expectation will negatively impact on the whole INTOSAI Donor Cooperation and undermine donor credibility	IDSC should try to be more proactive re GSAI activities and timelines GSAI committee shall oversee the development of the initiative
	Pre-Launch	L	SAI has insufficient independence to receive support/funds if not sanctioned by government	Check in the early stages of the selection process to help ensure that this would not be a stumbling block
14	Planning	M	Assessment of SAI support needs using acceptable tool may not be possible	Consider using SAIs own assessment in tandem with knowledge from current or previous providers of support.
15	Planning	L	SAI staff not familiar with donor requirements	Conduct training on how to work with the donor and key requirements during implementation of the support.
16	Planning	M	Providers of support push their own agenda or what they believe is important on the SAI / One size fits all funding	Consider using a MOU that outlines clearly expectations from each side. IDI could play a more integral role in the final support development and agreement.

			modality approach used instead of SAI/country specific modality	
17	Initial S. & Long-term S.	M	GSAI intervention impact may not be able to be tangibly measured	It is key to measure some selected SAI PMF indicators in the early phase, for assessing progress and success of the initiative. Engage a monitoring and evaluation consultant that would do an assessment of the issues facing the SAI before, during, and after the intervention. This person would gather data on the situation at each SAI once the SAI has been informed that they are on the initial list. Develop results indicators (if not already available)