Global SAI Accountability Initiative

Terms of Reference

Contents

1. Background

These terms of reference (ToR) seek to lay the foundations for effective planning, resourcing and delivery of the GSAI initiative.

One of the key aspirations of the IDC has been to scale up needs-based support to SAIs in a coordinated manner and based on their strategic plans. In 2011 the Global Call for Proposals (GCP) was established to this end. By 2017 the GCP has been split into two tiers. Tier 1 as a rolling process open to all SAIs (and regions) from developing countries, and a Tier 2 focused on particularly challenged SAIs (often from fragile states or states in challenging contexts). The first round of the GCP Tier 2 was launched in 2017 with nine SAIs 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 process, supported by recommendations from an external evaluation done in 2020.[1] The recommendation from this evaluation 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 confirmed 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 to identify SAI candidates, 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. The roadmap for the current round of GSAI includes four phases, pre-launch, planning and coordination, initial support and long-term support.

2. Objectives

The fundamental objectives and principles of the GSAI are in line with the principles of the IDC strategy 2020-2030:

✓   Enabling the most challenged SAIs to enhance their capacities and performance through scaled-up, SAI-led and strategically based capacity development support.
✓   Establish mechanisms to ensure projects are developed in partnership between the SAI, donors and providers of support. This shall ensure coordination and customized support to the unique needs and opportunities of each SAI.

Ultimately, the GSAI initiative would be **enhancing the capacity and performance of SAIs by mobilizing stable long-term capacity development support and thereby contributing towards the achievement of the**

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[1] See lessons learnt from the evaluation of the GCP T2 process and PAP APP in appendix 1, GSAI ToRs Appendices document.

Sustainable Development Goal 16. As independent oversight bodies, SAIs are central to strengthening and developing effective, accountable and transparent government institutions (SDG target 16.6).[2]

3. Success criteria

For the GSAI initiative to be considered successfully implemented the following criteria should be met:

a) **Selection of SAIs:** The initiative succeeds in considering and including SAIs from all INTOSAI regions, that operate in the most challenged environments, and currently are receiving limited support and/or have limited prospects of future support.

b) **Support mobilized:** All SAIs succeed in getting support for a minimum of one project within two years. The size of the project may not necessarily be large and long-term but represent a strengthening of an area clearly prioritized by the SAI.

c) **SAI capacity development and performance:** Within 5 years the SAIs enhance their capacities and performance, in particular in the form of better and more relevant audit reports. The key measurable indicators and targets are to be set during the planning phase.

4. Possible types of support

There are two levels in which financial and technical support can be provided to the GSAI, namely supporting the general program and/or supporting a specific SAI(s). The possible types of support are:

a. **Monetary**
    i. Direct funding – donor to SAI(s)
    ii. Indirect funding – donor to intermediary, which in turn provides services and funds SAI needs

b. **In-Kind**
    i. Peer-to-Peer support (including twinning arrangements, in the form of staff time, etc)
    ii. Inclusion in trainings and workshops
    iii. Sharing technology e.g., licenses, networks, or databases

5. Possible providers of support

All providers of support should be considered in order to maximize assistance to the SAIs. Among these,

a. **Donors**, e.g. World Bank, EU, African Development Bank, Foreign, Commonwealth & Development Office (FCDO)
b. **Multi-donor trust fund** (creating or using existing trust fund)
a. **Non-profit organizations or groups** working with SAI development
b. **Other SAIs** within the region or elsewhere, that can either provide funding or peer support given their strong technical competencies and commitment to and experience in peer-to-peer development support
c. **INTOSAI Bodies** including IDI and Regional SAI bodies
d. **Government technical provider organizations**, as the German Development Organization, GIZ and Expertise France
e. **Firms and consultants**

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[2] In auditing public expenditure and government accounts, SAIs promote transparency in the use of public funds and can help to combat corruption in the public sector (SDG 16.5). SAIs can also act as models of transparency and proper financial management in their own operations, helping to foster good governance and accountability. SAIs can assess the preparedness of national governments to implement the SDGs and undertake performance audits of progress on SDG implementation. By, IDI "Auditing the SDGs" https://www.idi.no/work-streams/relevant-sais/auditing-sdgs

6. Phases

1. **Pre-launch:** Candidate SAIs across all INTOSAI regions are identified and invited to formally express interest via email. Likewise, donors and technical providers of support worldwide are invited to participate and indicate an initial interest for the candidates. The GSAI committee then considers each case, matching potential SAI and supporters and assessing their readiness thoroughly, in order to propose the launch of GSAI with real candidates and their potential group of supporters. SAIs are meant to be included if there is clear donor commitment and peer providers available to support for at least an initial phase of two years. The decision on whether to launch the GSAI including a set-up of selected SAIs, donors and providers is made by the IDSC.

2. **Planning and coordination:** The SAIs, interested donor(s) and technical provider(s) in each country jointly build an understanding of the process and establish the appropriate coordination mechanisms. As a part of planning, the SAIs are supported to assess its current status (a baseline) and develop one project proposal. The project proposal is primarily intended to be developed for an audit assignment clearly in need of support and where support can lead to an enhanced audit report.

3. **Initial support:** delivered in two components. Component A includes strengthening the necessary elements of SAI strategic management (such as strategic plan) as a basis for developing project proposals. This is to empower the SAI and ensure it has the systems and practices enabling it to lead its long-term capacity development. This is potentially done by the provider selected in the planning phase. Component B includes support to the implementation of the project outlined in the planning phase. This can be done by the same or another provider. This is intended to ensure some immediate SAI audit results in addition to strategically based proposals for long-term capacity development.

4. **Long-term support:** initiated when capacity development projects are ready and have secured funding. In some countries it may be possible to agree on long-term support to the SAI already in phase 2 (planning) or 3 (initial support). The elements of phase 3 and 4 may be initiated concurrently if certain conditions are in place such as a quality strategic plan and sufficient absorption capacity of the SAI.

The four major phases are illustrated in the figure and described more in detail below.
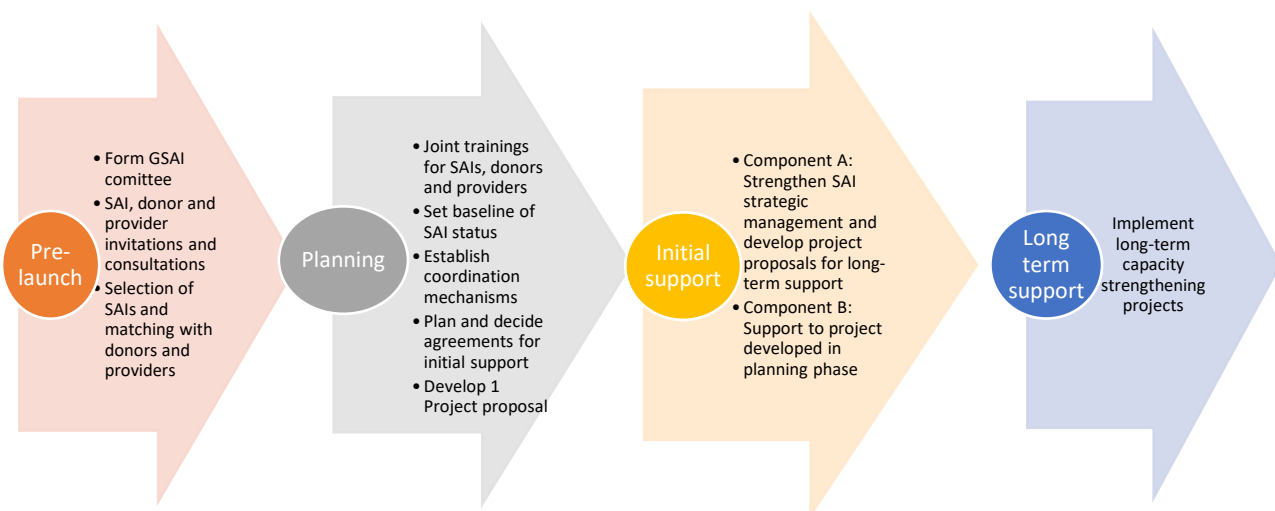
7. Roles and responsibilities

7.1   GSAI Committee

A committee is appointed to oversee the work in the pre-launch phase. If the GSAI is launched, the committee continues in an advisory role for the phases that follow. The GSAI ToRs with its detailed roadmap will be the overall guiding document for the committee[3]. The committee includes at a minimum two donor representatives from the INTOSAI-Donor Cooperation and at least 1 representative from:

1. IDI Global Foundations Unit
2. INTOSAI CBC
3. The current PAP-APP programme team lead
4. SAI Focal point from the 1st round of the GCP Tier 2
5. SAI India
6. SAI U.S.A.

The maximum number of representatives on the committee is recommended to be 7 members (no less than 5). The regional secretariats are observers and are expected to be regularly consulted by the committee. They are welcome at the GSAI committee meetings.

Apart from the GSAI Committee, various partners will be involved to contribute to the design and implementation of the GSAI initiative.

7.2   IDI

IDI would have two roles:

a) Act as the secretariat for the GSAI committee to support with overall planning and coordination of the GSAI. This is handled by the Global Foundations Unit in IDI.

b) Take lead on establishing an implementation programme for the GSAI (tentatively called "the GSAI Implementation programme – GIP")[4], 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. This is handled by the Bilateral Support unit in IDI to ensure synergies with the ongoing Accelerated Peer-support Partnership (PAP-APP) programme supporting SAIs selected for the first round of GSAI in 2017.

7.3   INTOSAI Regional Secretariats

The regional secretariats are observers within the GSAI committee and are consulted on key decisions concerning candidates within their region. They can also be partners in the implementation programme and delivery of support to the SAIs, depending on capacity and interest. They are also invited as members of SAI

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[3] See Appendix 2 of the GSAI ToRs Appendices doc for the detailed description of the Roadmap.

[4] The implementation of GSAI could be done through the existing PAP-APP programme supporting the SAIs selected in 2017 for the Global Call for Proposals Tier 2 (with expanded partner set-up and new donor agreements) or be a new programme with a different partner set-up (for instance other regional secretariats and/or SAIs providing support). When the IDC has decided on the launch of GSAI, there has to be a process with the relevant regional secretariats, technical providers of support and donors on how to best organize the support to the selected SAIs, including overall programme and country projects. Mechanisms to ensure synergies between the ongoing PAP-APP and the support to the new SAIs selected through GSAI need to be established in some form, although not necessarily by having one programme.

support groups established in each country to ensure coordinated support to the SAI, including synergies with ongoing regional programmes.

7.4   Donors

Donors at global and country level are invited to take part in the initiative. Donors have different options for funding costs of the beneficiary SAI and implementation partners:

- For the programme and all country projects, or only the programme costs, or only specific country project(s)
- For a period of 2 years or longer

Country level donor representatives can also take part in the SAI Support groups although they may not need to provide funding to capacity development of the SAI. Through participation in the groups the donors may be able to provide diplomatic support to the strengthening of the SAI through engagement in other programmes and dialogue with government.

7.5   SAI Peers / Technical Partners

Peer SAIs are invited to deliver support to the SAIs. SAIs have different capabilities and opportunities for providing support. There are different options for engagement, including:

- Support to specific SAIs or the overall programme;
- Support for an initial period of 2 years or a longer period; and
- Support through an agreement directly with the SAI or with an implementation partner

Peer SAIs can take a lead responsibility for support or be involved by providing resource persons mainly. The role of peer SAIs will be clarified through the development of the overall programme and country level support projects.

Relevant technical partners can be foundations or development agencies implementing projects or providing services in the field of development support for SAIs.

The following summarises keys tasks overseen by relevant stakeholders.

Task	Lead	Partners / Support
Strategic decisions relating to the GSAI process	INTOSAI Donor Cooperation Steering Committee	GSAI Committee
Develop ToR incl- roadmap, shortlist group of SAIs, propose GSAI launch- Regular advisory of the GSAI through implementation.	GSAI Committee	IDI Global Foundations
Risk monitoring and mitigation	GSAI Committee	IDI Global Foundations
Approval of GSAI Launch (group of SAIs, ToRs, timetable, structures and resourcing proposal)	INTOSAI Donor Cooperation Steering Committee	GSAI Committee
Act as the secretariat for the GSAI committee to support coordination of work by different stakeholders especially in the pre-launch phase	IDI Global Foundations	
Take lead on establishing an implementation programme for the GSAI candidates, contribute to establish donor funding, lead	IDI Bilateral Support Unit	- Interested financial and technical partners

Task	Lead	Partners / Support
planning and coordination of capacity development approaches and implementation strategies during initial phase.		at both global and country level. - IDI Global Foundations
Integration of Gender, Inclusion and Diversity within the GSAI initiative	IDI Global Foundations and Strategic Support Unit	GSAI Committee
Organize launch event, communication materials, press releases, video etc.	IDI Global Foundations	

8. SAI Support Groups

It is recommended that for each country a SAI support group is created to contribute to coordination and harmonization of support. The groups are expected to share information on support to the SAI and regularly meet for updates and discussions on support modalities. The group composition and functioning need to be customized to the country situation and the SAI's preferences and abilities.

The groups are established with a view to have representation of at least the following:

- Recipient SAI, to serve as partner group lead (in some countries it may be most feasible to let an external partner of the SAI to be the one to call for and organize meetings, but seek to enable the SAI to lead the meetings)
- Donor organization(s)
- SAI peer support provider
- Current providers of support
- Regional secretariat
- Previous providers of support (e.g., firms, consultants, other SAIs) (note: If not as permanent members, previous support providers should be invited in the first meeting to share all that has been done in terms of capacity development support, and lessons learned.)

Each country group will have to define the roles, responsibilities and routines for sharing information and meetings. They should consider how the support shall be developed bearing in mind amongst other things:

- What are the key unmet needs of support to the SAI, considering the SAIs current capacity, performance and strategic priorities?
- What support has been provided; is it ongoing and how can new support build on it?
- Is there an existing or planned PFM programme in which support to the SAI should be considered or coordinated with?
- Would peer-to-peer support be beneficial based on the context, or should support be provided by consultants or a firm?
- How can the SAI be empowered to lead support projects as much as possible?
- How can ongoing or planned programmes by the regional bodies be linked to support by other providers?
- Is there a PFM group in-country? If yes, which organizations are participating, what is their focus, and how can we best collaborate with them?

8. Gender, Inclusion and Diversity

Promoting gender equality, diversity and inclusion is a way to lead by example for SAIs. Gender equality has been strongly linked to poverty reduction, improvements in justice and equity in society, as well as improvements in economic development. With the Sustainable Development Goals, inclusion in general has become a high priority. Gender equality is a specific goal (SDG 5) and cuts across all SDGs. The GSAI Initiative is oriented towards improving the capacities of SAIs, thereby leading to strengthening accountability and good governance in the respective countries. This in turn means supporting the global principle of "leaving no one behind" and achieving Sustainable Development Goals (5) on Gender Equality.

Through the implementation of the GSAI initiative, the partners are expected to identify opportunities and good strategies to promote gender equality, diversity and inclusion. It's necessary to separate between the GSAI Initiative and the Implementation Programme at the SAI level. In the GSAI Initiative, main criteria for country short-list are related to SAI performance, fragile context and funding. Only after the establishment of the SAI group, gender analysis and identification of necessary measures can be undertaken. These would include ensuring adequate female participation in the activities, supporting organizational changes necessary for gender awareness and encouraging gender, diversity and inclusion to be addressed in audits. In the planning phase of the implementation programme analysis of the current situation for Gender, Diversity and Inclusion in each SAI should be undertaken, including a creating a baseline. However, all information should be reported back to the GSAI Initiative and additional measures including adjustment of the design could be considered, if the current country selection phase is not ensuring a participation base that is sufficiently gender sensitive and inclusive.

9. Risks and mitigation matrix

The following high-level risks will be monitored at the GSAI committee level. Medium and Low-level category of risks are included in the appendices document (Appendix 3) and are considered by relevant partners depending on the stage of implementation.

	Phase	Rank	Risk	Mitigation Strategy considered by the Committee
1	All	H	Insufficient financial or technical support	Ensure donors are fully engaged in the selection process, that their concerns are addressed, and that they fully support the final list. Obtain commitment from donors and other providers of support on the countries or SAIs they can support; the types and areas of support; and their willingness to be a long-term provider of support. Reach out to key stakeholders to consider how they would be able to support unmatched candidates through current programs. Reach out to key donors operating in the SAI capacity development arena as well as those operating in the country of the specific SAI.
2	Pre-Launch	H	SAIs expectations are not met	Explain to SAIs how GSAI attempts to mobilize funding at the same time as raising awareness that funding and support might not be available.
3	Pre-launch	H	For countries with more than one body considered to be the SAI, donors may not want to support a body	INTOSAI members are qualified for inclusion in GSAI. Consider processing other SAI body under Tier 1 or have IDC seek other organizations that are willing to support the particular SAI.

	Phase	Rank	Risk	Mitigation Strategy considered by the Committee
			they do not consider to be performing the SAI function	
4	Pre-Launch & Planning	H	Time between SAI expressing interest or submitting proposal to when a concrete agreement is reached or implementation begins is too lengthy	Donors and other providers of support could clearly identify their internal processes surrounding project development and how the GSAI can best fit in that process. The plan to have a component in phase 1 supporting a specific audit is meant to address this. Donors and other providers of support could consider conducting a simplified project approval process for GSAI concepts
5	Initial S.	H	SAI cannot wait for needs assessment as support in certain areas are dire	Agree with SAI on the top 3 priority areas of development linked to the SAI strategic management cycle and most important need for the governmental accountability.
6	Initial S. & Long-term S.	H	SAI does not have enough staff to dedicate to the project implementation	Consider having SAI reprioritize staff to assign more staff to this effort. To this end, integrate support with the SAI's core and ongoing activities as much as possible. Consider using seconded staff from a regional peer or an external consultant. However it's necessary to ensure that the SAI is still leading the process and participating. If possible, donor could consider funding a staff position in the SAI dedicated to the support implementation. SAI could indicate staff member that would be a part of this process (preferably a mid-career staff that plans to remain)
7	Initial S. & Long-term S.	H	Providers of support do not coordinate amongst themselves and SAI is overwhelmed with many different donors	Convene meeting with SAI, donor, and other key stakeholders as a means to begin forming a relationship and the types of support proposed. MOU with partners could state that donor coordination is required and lay out clear expectations and roles/responsibilities of that coordination. IDI, in partnership with the SAI, could closely monitor interested donors and foster collaboration.
8	Initial S. & Long-term S.	H	Security issues in country in which the SAI operates may restrict the type of support that can be provided	Consider tailoring the type of support. May use more offsite support or partnerships with neighbouring SAIs.
9	Initial S. & Long-term S.	H	SAI unable or unwilling to lead actively and engage all partners	Work with SAI early on to ensure ability and willingness of leadership to fully engage in this process and to actively lead the activities for its own development.