Discussion Paper and Straw Proposal
– Future Direction of the IDC

Since its inception in 2009, the INTOSAI Donor Cooperation has successfully enhanced scaled up support to SAIs and spearheaded impactful initiatives, including:

- Providing support to over 100 SAIs through the BUSS (formerly Tier 1), PAP-APP (formerly Tier 2), GSAI, and COVID grant programs,

- Initiating the Global Stocktaking Survey and Report to better understand the development needs of SAIs,

- Facilitating the development of the SAI PMF to help SAIs measure performance and assess needs,

- Enhancing the use of International Standards of Supreme Audit Institutions by SAIs in developing countries, and

- Creating the SAI Independence Goodwill Ambassador position to raise awareness and address ongoing independence challenges.

The cooperation has achieved these successes through the commitment of donors, peer-providers of support, the IDC leadership, and the IDI Global Foundations Unit. It has also benefitted from addressing recommendations in external evaluations to facilitate continuous learning and improvement.

At the same time, financial support from donors has declined in real terms since 2016 and has shifted from support for individual SAIs to more regional and global activities. This manifested in declining interest among SAIs and donors in the Tier 1 GCP (now BUSS) for the last several years. In addition, achieving scaled-up support for SAIs in the Tier 2 program (now PAP-APP) has taken longer than expected.

The leadership has sought to address these funding challenges in the design of recently-launched GSAI Initiative by identifying EURO

2 million in seed funding from the European Commission before launching the program. While additional funding for country-specific projects will be required for successful implementation, the up-front EC funding has provided participants with confidence in donor support for their projects that was not present in the Tier 1 and Tier 2 programs.

With this in mind, the purpose of this discussion is to identify strategies that build on past successes and continuous learning since the IDC's inception in achieving the four goals of the IDC's 10-year strategy that was adopted in 2018:

1. Independent, Professional, Capable, Transparent and Well-governed SAIs

2. Enhanced Partnerships and Scaled-up Support to SAIs

3. SAI-led Capacity Development

4. Agenda 2030 and Achievement of the Sustainable Development Goals

The IDC leadership has held preliminary discussions to identify proposed actions that we could take to further enhance the cooperation's effectiveness in achieving scaled-up support for SAI capacity development. These could include:

- Increase funding opportunities by ensuring that regional and country-level donors and SAI peer providers of support participate in the IDC initiative BUSS, to allow the development and coordination of successful applications.

- Developing funding targets and timelines for achieving scaled-up support from donors and peers to all SAIs in the PAP-APP and GSAI programs.

- Enhancing the use of coordination groups for SAIs in the PAP-APP and GSAI programs.

- Conducting targeted outreach to the leadership of donor organizations to expand participation and secure funding commitments.

- Setting priorities and specific activities for the SAI Independence Goodwill Ambassador.

- Raising awareness of the cooperation among external stakeholders, including supranational and national government bodies and civil society organizations.

- Mobilizing resources and facilitating knowledge exchange to address the opportunities and challenges of digitizing audit operations.

- Increasing awareness of the cooperation among the donor community, including in country offices.

- Advancing 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)

Discussion questions:

- Do you support the proposed actions outlined above?

- If so, which activities should we prioritize

- What additional activities might we consider?

- Who should coordinate and implement the proposed actions?

- Do you have specific ideas on ways to implement these actions?

Working together to strengthen SAIs in developing countries