

WHY ARE SAIS IMPORTANT?



- External oversight of budget implementation
- Accountability and transparency
- Promote public trust::: State-society relations
- Donor’s fiduciary and development effectiveness risk

CHALLENGES

- Diagnostics consistently reveal the need for strengthening SAIs. E.g. 15% of SAIs do not publish reports; ISSAI implementation remains challenging (IDI Global Survey 2014)
- Support is increasing but financial allocations do not reflect global needs (IDI Global Survey 2014)
- Poor coordination of support at country level including conflicting advice. 65% of SAI recipients of support report that there is no donor coordination group (IDI Global Survey 2014)

CONTACTS

INTOSAI-Donor Steering Committee Leadership

Chair (INTOSAI): *General Auditing Bureau, Saudi Arabia*

Chair (Donors): *World Bank*

Vice-Chair (INTOSAI): *U.S. Government Accountability Office*

Vice-Chair (Donors): *Department for International Development, UK (DFID)*

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Strategic Partnership between INTOSAI and the Donor community



Global Forum to strengthen stakeholders' policies and priorities for working with SAIs, towards the **common goal of**

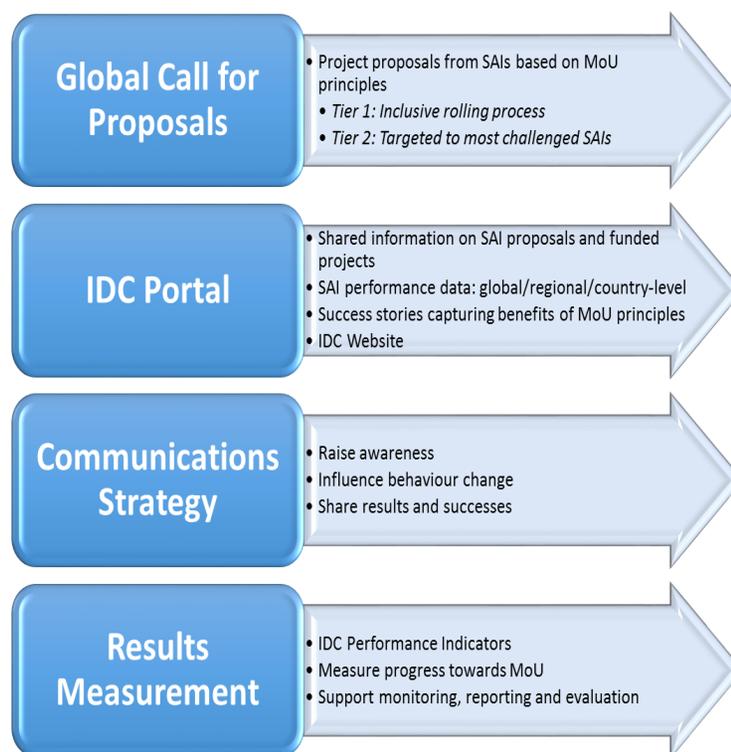


Influencing behavior towards accountability, transparency, good governance and sound utilization of public goods

Key achievements 2010-2016

- ◇ **Better coordination** in capacity development support to SAIs in partner developing countries. For example, 50 SAI proposals funded through the Global Call for Proposals programme since 2011.
- ◇ Evidence of a **change in donor and SAI behavior**. Positive influence in more demand-driven donor support and inclusion of peer-to-peer support
- ◇ **Supporting** development of global **public goods** such as the SAI Performance Measurement Framework (**SAI PMF**) which contributes to improved strategic planning and better articulated capacity development needs
- ◇ **Scaling up support**
 - SAI Capacity Development Fund**, launched in 2014, has funded 8 country projects and one regional project.
 - The **global value of capacity development support for SAIs has increased** from US \$62 million in 2014 to US \$68 million in 2015 as measured through the SAI Capacity Development Database
- ◇ **Taking stock of SAI current needs**— 2 Global stock takings on SAI capacity development 2010 and 2014 (90% response rate)
- ◇ **Training donors on working with SAIs**, 4 on-site courses, e-learning under development

Strategic direction 2016-2018



The INTOSAI-Donor MoU

23 development partners and INTOSAI have signed a Memorandum of Understanding (MoU) which created a strategic partnership to scale up and enhance the effectiveness of support to SAIs in developing countries. It is built on five guiding principles:

1. Develop **SAI-owned strategies** and action plans
2. **Align support** with the implementation of these plans
3. Donors respect SAI **country leadership**, independence and autonomy
4. Donors **mobilize additional resources** for SAI capacity development
5. All support to SAIs is delivered in a **harmonized and coordinated manner**

Governance

The Cooperation is governed by a Steering Committee comprised of representatives of INTOSAI and development partners. The Steering Committee sets the overall scope and direction through a multi-year program document, and approves annual work plans.

The Cooperation is supported by a Secretariat hosted by the IDI, based in Oslo, and receives core funding from Norway, Austria, Ireland and Switzerland. It also receives in-kind staff support from the SAIs of Norway and Brazil.