



CONSEIL REGIONAL DE
FORMATION DES
INSTITUTIONS SUPERIEURES
DE CONTRÔLE DES FINANCES
PUBLIQUES D'AFRIQUE
FRANCOPHONE
SUBSAHARIENNE
CREFI AF



MEMORANDUM OF UNDERSTANDING

BETWEEN

THE INTOSAI DEVELOPMENT INITIATIVE (IDI)

AND

**THE AFRICAN ORGANISATION OF ENGLISH SPEAKING
SUPREME AUDIT INSTITUTIONS (AFROSAI-E)**

AND

**REGIONAL COUNCIL OF TRAINING FOR SUPREME AUDIT
INSTITUTIONS OF SUB-SAHARAN FRANCOPHONE AFRICA (CREFI AF)**

1. PREAMBLE

The IDI, AFROSAI-E and CREFIAF, hereinafter collectively referred to as the “Tier 2 Partners”,

Inspired by the INTOSAI’s overall goal to support SAIs to make a decisive contribution to the success of the 2030 Agenda and the Sustainable Development Goals, and thereby help improve the lives of citizens around the world;

Recognising that strong and independent Supreme Audit Institutions (SAIs) have a vital role to play in holding governments to account for spending and service delivery, and that in fragile contexts, SAIs can through timely audits and guidance make a substantial contribution to state building and curbing corruption;

Aware that several SAIs in politically or economically unstable, conflict or challenged environments struggle to conduct relevant audits and provide value and benefits for the Parliament, the Executive and the citizens;

Considering the Tier 2 approach of the Global Call for Proposals (GCP) which is expected to involve more intensive support to a small group of the most challenged SAIs, through long term partnerships between the targeted SAI, the donors and providers of support from the INTOSAI community;

Respecting the principles set for the GCP of projects being SAI led, based on needs, linked to strategic planning and coordinated with other support projects,

Aiming at contributing to greater performance of the most challenged SAIs through joint and coordinated support;

Have agreed in pursuit of the above, to enter into the present Memorandum of Understanding (hereinafter referred to as “the MoU”) to establish a Partnership for providing support to the most challenged SAIs.

2. OBJECTIVE

The overall objective of the Partnership is to “Empower SAIs in politically unstable and challenging environments to enhance their capacity and to improve their performance, to be able to make a difference to the lives of the citizens in their countries in line with ISSAI 12.”

ISSAI 12¹ states that the extent to which a SAI is able to make a difference to the lives of citizens depends on the SAI:

- Strengthening the accountability, transparency and integrity of government and public sector entities
- Demonstrating ongoing relevance to citizens, Parliament and other stakeholders
- Being a model organisation through leading by example

¹ <http://www.intosai.org/issai-executive-summaries/view/article/issai-12-the-value-and-benefits-of-supreme-audit-institutions-making-a-difference-to-the-liv.html>

3. TIME-FRAME AND PHASES

The time-frame for the Partnership is five years with a possible extension of five more years. The Partnership is planned for two phases:

- A Phase 1 of two years to clarify strategic priorities and operational plans, and establish long-term project proposals. For each SAI, the activities will have a duration of 1-2 years depending of the current situation and existing plans. In this phase, it will be clarified to what extent the SAIs would request for and need long-term capacity building support by the Tier 2 Partners.
- An Phase 2 of several years where the Tier 2 Partners will consider offering different types of support depending on the requests and the resources available. Given the need for long term scaled up support for several SAIs and the time it takes to build trust and understanding, the partners seek in Phase 1 to prepare for support to SAIs in Phase 2.

The detailed areas of cooperation, expected outcomes, steering, management, roles, responsibilities, reporting mechanisms and cost implications will be provided for in a separate Partnership agreement between the Tier 2 Partners.

4. PRINCIPLES GOVERNING COOPERATION BETWEEN THE PARTNERS

The primary principles that will govern the Partnership are the following:

- a) The Tier 2 partners recognise and respect the governance structures and internal processes of each other.
- b) The Tier 2 partners will be transparent with regard to planned activities that might potentially impact on the work of the other party and will seek ways to complement each other in the performance of their functions.
- c) This MoU is based on the understanding and honouring of the respective mandates, processes and responsibilities of each other.
- d) The three institutions will cooperate with honesty, integrity and professionalism, and will respect the work, findings and representations made by each other.
- e) Communication between the Tier 2 partners will be responded to with the necessary promptness and will be considered in the context of seeking ways to cooperate and complement each other's functions.
- f) The Tier 2 partners commit to maintaining open and effective internal and external communication on all matters pertaining to the collaboration. The Tier 2 partners will strive to share information on relevant activities and partnerships generated as a supplement to or a consequence of the Partnership.
- g) The Tier 2 Partners will separately or jointly give appropriate visibility to the Partnership and its activities, and work to improve awareness of the priorities and activities of the partners.

5. UNDERTAKINGS

The Partners undertake jointly:

- To assume the responsibility for the contribution of each partner being used efficiently, effectively and for jointly agreed purposes.

- To implement the Partnership and to provide resources as specified in this MoU and in accordance with the provisions in the Partnership agreement. The Partners commit to making all necessary preparations for the successful implementation of the partnerships, i.e. to assign the most relevant persons for active participation in the activities and to set aside the time and the resources needed.
- To coordinate and harmonise the implementation of the Tier 2 Partnership activities with other international and national support provided to the SAIs in order to assure the best use of resources and the best results possible.

6. INTERACTION CONTACT POINTS AND DELEGATION OF POWERS

Formal interaction between the three institutions and changes and/or amendments to the MoU will be handled by a Steering Committee where each of the partners are represented at a high level.

Every partner will appoint a primary contact person for implementation of the Partnership, through which all requests, cooperation and interaction should be channelled.

7. CONFIDENTIALITY

The partners shall maintain complete confidentiality regarding each other's confidential information that might be shared during the course of the programme unless prior written permission is obtained from the party.

8. COPYRIGHT

The partners shall be entitled to use materials for SAI development produced under this MoU free of charge in programmes focused on the developments in SAIs other than those within the AFROSAI-E and CREFIAF region. Each party shall, when appropriate, mention that the material has been produced by either IDI, AFROSAI-E or CREFIAF/or other donors.

9. ENTRY INTO FORCE

This MoU will be effective from January 18, 2018 to January 17, 2023 (renewable).

10. TERMS OF THE MEMORANDUM OF UNDERSTANDING

Three originals of the MoU have been signed.

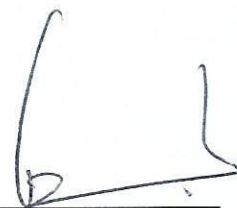
Pretoria, 18. January 2018



Mr Ola Hoem
Deputy Director General: IDI



Mrs Meisie Nkai
Chief Executive Officer:
AFROSAI-E



Madam Rose MBAH ACHA
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President of the CRR