



Cooperation agreement between the
Chamber of Accounts of the Kyrgyz
Republic (CAKR), the Supreme Audit Office
of Poland (SAOP) and the INTOSAI
Development Initiative (IDI)

GSAI phase 1 peer support project 2023-2025



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1 Introduction

The Accounts Chamber of the Kyrgyz Republic (CAKR) is responsible to audit the execution of the national and local budgets, extra-budgetary funds, and the use of state and municipal property. The chamber is the state auditor of all state and municipal enterprises, organizations and institutions of the Kyrgyz Republic. In its activities, the CAKR is accountable to the President and the Jogorku Kenesh (Parliament).

The CAKR is currently undergoing several organizational improvements based on the strategic plan for 2022-2026 as well as new constitutional law enacted on May 31, 2023. The law is designed to strengthen the parliamentary control of the institution, since the Parliament is intended by the Constitution to have a key role in monitoring implementation of the budget and laws of the Kyrgyz Republic.

To effectively achieve the goals of the strategic plan and implement the new audit act, CAKR would benefit from external financial and technical support. In early 2023 the CAKR joined the Global SAI Accountability Initiative (GSAI). The initiative was launched by the INTOSAI-Donor Cooperation as part of its broad work to promote support, independence, performance and benefits of SAIs in developing countries.¹ The initiative is expected to empower the SAI to take forward its own capacity development and reach a new level of sustained capacities and performance.

Worldwide experiences of SAI capacity development show that peer-to-peer cooperation can be effective as colleagues have a trustful relationship and can provide relevant advice and training based on similar experiences and challenges.

The Supreme Audit Office of Poland (SAOP) has long experience in peer-to-peer support and has stepped up as a partner in the GSAI programme. SAOP is one of the oldest state institutions in Poland, created in 1919. It has about 1700 employees and wide experience in all audit types. SAOP has over the last 20 years taken part in various twinning projects and gained valuable experiences in partnerships. As a partner it does not wish to promote its own national approach and ways, because each country has its own specific needs and contexts. The intention of SAOP is to make available its own experience of modernization and transition into an effective, efficient and trustworthy SAI, and use it in a constructive and creative way to guide colleagues of Kyrgyzstan to find the ways that suit them the best.

IDI has a global mandate to provide capacity development support to SAIs in developing countries to sustainably enhance their performance and capacity. For GSAI, IDI has established an overall programme to promote partnerships and provide financial support to country projects in a first phase of collaboration. IDI can also contribute to country projects by sharing relevant material and resources from various initiatives ongoing.

¹ See the website here for more details: [GSAI | INTOSAI-Donor Cooperation \(intosaidonor.org\)](https://www.intosaidonor.org/)



The cooperation agreement is the result of a planning phase where the partners have worked together to prioritize key areas of peer-based support. The agreement lays out expected results, resources, responsibilities and governance of the project. On this background, the CAKR, SAOP and IDI have agreed to develop this agreement.



2 Objective and expected results

2.1 Objective

The overall objective of project is to strengthen the capacity of the Chamber of Accounts of the Kyrgyz Republic, thereby improving accountability and transparency in the management of public resources in the Kyrgyz Republic, through improved audit methodologies that comply with recognized INTOSAI auditing standards and strengthening stakeholder engagements.

2.2 Expected results and measurement framework

	Component	Expected result	Measurement of the result (indicators)	Current state (baseline)
1	Audit methodology, quality and reports	1. Revised and updated FA, CA and PA manuals in accordance with ISSAIs 2. Quality Management System developed 3. Employees are trained in the application of the methodology and the preparation of quality reports 4. ISSAI compliant audits executed and reported (FA, CA and PA) with peer support throughout the audit cycle	1) Audit manuals and working papers updated and made available to all auditors 2.3) SAI-10 (FA) – score 3 (2024) SAI – 13 (CA) – score 2 (2024), SAI-16 (PA) – score 3 (2024) 4) 1 FA, 1 CA and 1 PA audit reports are presented to stakeholders	Insufficient quality of audit reports and audit documents SAI-10 (FA) – score 2; SAI – 13 (CA) – score 1; SAI-16 (PA) – score 2
2	Digital audit processes	1. More audit processes are supported by IT-solutions 2. Increased use of ofCAATs in audits 3. Database of findings and recommendations updated	1. Updated audit working papers have been implemented in the IT-tool, and employees have been trained in their application 2. Relevant CAATs identified and applied in the peer supported audits 3. The database functionality is enhanced	1. Audit forms are not filled out in 1C (audit management tool) 2.No CAAT available, Excel is used 3. The current reporting forms of the database is not fully relevant
3	Communication and stakeholder	Increased interaction with the Parliament, the Presidential Administration,	1. The communication strategy has been developed	Poor communication with stakeholders



	Component	Expected result	Measurement of the result (indicators)	Current state (baseline)
	awareness raising	the Cabinet of Ministers, the media and the public	<p>2.The number of information events held for the Parliament on the work and role of the SPKR: 1 in 2024 and 1 in 2025</p> <p>3. Holding an annual discussion with the Parliament on audit topics prior to planning for the year: 1 in 2024 and 1 in 2025</p> <p>4. Number of audit reports presented in a short format: 1 for FA, 1 for CA, 1 PA</p> <p>5. Number of press conferences and interviews with representatives of the SPKR: 2 in 2024 and 2 in 2025</p>	
4	Strategic management of the Chamber of Accounts	SPKR regulations updated in accordance with the new law and implemented	Regulations governing internal processes have been developed and approved	Internal regulations are not fully compliant with the ISSAIs. Workflows are not optimal, and the workload is unevenly distributed.
5	Project management, coordination and mobilization of external support	<p>1. Successful and timely implementation of the project</p> <p>2. Regular meetings with development partners and donors are held</p> <p>3. External support for a phase 2 long-term project is mobilized</p>	<p>1. All components of the project, taking into account the clarification of activities, will be completed on time.</p> <p>2. Minimum 2 meetings per year</p> <p>3. The project proposal for the support and development of the project has been developed</p>	<p>1. The CAKR lacks practical experience in project management</p> <p>2. Bilateral meetings by donor organizations are held</p> <p>3. The project proposal has not been developed</p>



3 Project governance, roles and responsibilities

3.1 Roles and responsibilities of each partner

Partner	Role	Responsibilities
CAKR	Project lead	Leads the steering committee Daily management of the project through the Project Management team Implementation of project activities
SAOP	Technical support	Providing technical support for all components. This includes consultations, training and coaching, both online and on site.
IDI	Financial support	Provides financial support to project activities Financial management and reporting for use of donor funds to the GSAI programme.

3.2 Project governance mechanisms

The CAKR and SAOP have established a project steering committee where both of the SAIs are represented. The committee is led by the Head of the CAKR. The committee shall approve the annual plan and report for the project. It shall meet at least two times per year enabling overall monitoring of progress and results, and ability of project partners to discuss and address strategic challenges and opportunities during project implementation.

The steering committee can also meet ad-hoc to discuss the support project and be consulted on arising issues. The steering committee has committed to follow the principles and procedures of the Project Steering Committee as detailed in Appendix 1.

3.3 Project management, teams and communication routines

A Project Management Team is established to manage and oversee the support on a daily basis, and ensure coordination with partners involved in support. The team has 3 members from each partner and is led by CAKR representative.

The team will meet regularly (approximately monthly). Its responsibilities include:

- Prepare and adjust project implementation plans and budgets
- provide all the necessary support to facilitate meetings and workshops, both online and physical
- monitor and support the implementation of the project, such as by reviewing ToRs and activity reports
- facilitate synergies between components and with other support to the SAI
- facilitate regular updates to and meetings for the SAI Support Group



- contribute to developing project proposals for new required support to the SAI
- compile and share good stories from the project activities for all involved and external stakeholders.
- facilitate meetings and reporting to the steering Committee.

Peer teams will be established to be responsible for the technical support in the project components. Each peer team will primarily engage and cooperate with the responsible line manager for the unit where support is provided. This is to ensure all support is integrated in the SAI structures, and avoid parallel structures or confusion of roles and responsibilities.

The following is expected from each Peer team:

- Deliver the support in a close dialogue with an allocated manager in the SAI responsible for the areas in which the peer team provides support
- Ensure a ToR is set for main project activities, ensuring anchoring of all project activities with the SAI leadership and the Project management team.
- Ensure a report is written in close cooperation with the SAI participants of all main project activities.

3.4 Plans, reporting and evaluation

The partners have developed a plan with activities and milestones (see appendix 2). The project management team is responsible for monitoring implementation of the plan and raise with partners any major needs of adjustments. The partners have a pragmatic, flexible and incremental approach to execution of the project. When updating project activities, the partners will seek to utilize CAKR's own operational plan.

At the end of the project period, an external review or evaluation of the project will be carried out. This will be facilitated by the GSAI programme enabling learning across the various country projects.

3.5 Budget and financial management

The partners have developed a budget of human and financial resources based on the available resources at the launch of the project (see appendix 3). The financial budget will be updated during the project period, considering progress, lessons and any additional funding available.

The IDI is responsible for funding project activities as set in the agreed budget. The responsibilities for payments and management of funds are set in appendix 4. The other partners commit to adhere to the financial management conditions of IDI and provide IDI with key information required for reporting to its donors. All procurements must be done in compliance with the IDI policies and procedures, ensuring competition, economy and value



for money. Partners are obliged to inform each other should there be any risks or incidents related to misuse of funds. IDI is required to practice zero tolerance against corruption and other financial irregularities within and related to the project. Financial irregularities refers to all kinds of:

- corruption, including bribery, nepotism and illegal gratuities;
- misappropriation of cash, inventory and all other kinds of assets;
- financial and non-financial fraudulent statements;
- all other use of Project funds which is not in accordance with the implementation plan and budget.

For per diems, the UNDP rates will apply for all partner representatives. All costs are expected to be kept moderate. This includes use of economy class for travels, economic selection of hotels for events and assessment of the cost and benefits related to physical meetings versus online events. For further conditions and routines related to financial management and logistics, see appendix 4.

3.6 Risk management

The partners will integrate risk management in the project. The table in appendix 5 presents the main risks for successful project implementation and results, and main actions planned to control the risks. The partners will during project implementation regularly discuss and update the risks and measures.

3.7 Coordination with other projects and partners

Chamber of Accounts of the Kyrgyz Republic will ensure regular coordination meetings with other partners providing support to the CAKR or which may provide support in the future. The partners will be invited to be a part of the SAI Support Group. The main partners invited for the CAKR Support Group are:

- CAKR (lead)
- Supreme Audit Office of Poland
- Development partners present in Kyrgyzstan, as WB, EU, Asian Development Bank and USAID
- Embassies
- IDI
- ASOSAI
- Any new implementation partner



4 Principles and commitments

Respect and professionalism

- The parties recognize and respect the governance structures and internal processes of each other.
- The parties will be transparent with regard to planned activities that might potentially impact on the work of the other parties and will seek ways to complement each other in the performance of their functions.
- The three parties will cooperate with honesty, integrity and professionalism, and will respect the work, findings and representations made by each other.
- In order to protect and enhance INTOSAI reputation, all are expected to operate in line with the INTOSAI standard Code of Ethics as well as IDI policies on safeguarding and anti-corruption.

Good project governance

- The parties see overall project governance as critical for progress and results, as well as to ensure a Supreme Audit Office of Poland-led and well-coordinated project.
- When working together for the strengthening of CAKR the partners will strive to be role models in good project governance, inspired by INTOSAI-P 12.
- The Steering Committee led by the Heads of CAKR and SAOP is an essential instrument to ensure sound project governance. The partners will ensure that the committee operates effectively and contribute to the success of the project.

Regular communication

- Communication between the parties 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.

Confidentiality

- The parties shall maintain complete confidentiality regarding each other's business and shall not disclose any information relating to each other's business unless prior written permission is obtained from the party.

Conditions for support

- The level of support by the partners is subject to availability of resources and funding.
- Termination of the project will be considered if there is a serious lack of commitment related to the project goals or principles of transparency and accountability.



5 Agreement

As partners we commit to work together to achieve the objective and expected results.

We will seek to allocate the required resources and staff for participation in the project.

We agree that any major changes to the project will be mutually discussed and agreed upon.

We commit to the cooperation principles and requirements.

**Supreme Audit Office of
Poland**

Bishkek, 14 July 2023



**Chamber of Accounts of the
Kyrgyz Republic**

Bishkek, 14 July 2023



**INTOSAI Development
Initiative**

Oslo, 14 July 2023





Appendix 1: Project steering committee principles and routines

- I. Establish a predictable and well-timed annual schedule for our meetings**
 - a. Set meeting dates for the full year when doing our annual planning, so all partners can be available and preparations can be made in good time.
 - b. Seek to align overall project decisions with the partners' planning and reporting schedule.
- II. Use SAI capacities, systems and location for the meetings**
 - a. SAI focal point sends out invitations and information to the Steering Committee from the project management team.
 - b. Use the SAI own online meeting tool and premises for meetings as far as possible.
- III. Be well prepared for meetings and hold ourselves accountable**
 - a. Use a meeting document showing agenda items with proposed decisions and key documents to be discussed.
 - b. The meeting document is shared 2 weeks in advance of the meeting (exception for ad-hoc meetings).
 - c. The chair is briefed on beforehand about the agenda by the project management team.
 - d. There is an agenda item of evaluation at the end of each meeting to sum up the experiences of the meeting and enable partners to jointly improve the steering meetings and function.
- IV. Ensure plans and reports suitable for steering are presented for the Committee**
 - a. All documents presented are expected to be brief concentrating on issues relevant at the steering level.
 - b. The annual project plan shall clearly show the main project deliverables and which SAI capacities and outputs these contribute to. The plan shall include timelines and responsibilities, and show links to the SAI operational plans, support by other providers and how major risks are to be addressed.
 - c. The annual project report should report against the plans, budget and result framework, explain causes and consequences of deviations, and list corrective actions to improve results. The report for approval should not exceed 4 pages, but a longer report can be enclosed as an appendix.



- d. The budget should include all project funded costs. Costs should be distributed in the main components or areas supported. This shall enable the Steering Committee to assess whether there is a reasonable relationship between resources allocated and expected results.

V. Enable a good meeting flow

- a. Chair introduces each agenda item and sum up the conclusions after the discussions.
- b. Chair ensures that clear decisions are taken, that all members are asked for inputs to proposed decisions, ensure adjusted decisions are developed if necessary and ask for final approval of decisions from the members to conclude the agenda item.
- c. Each meeting starts with a brief general update by each partner, enabling the current overall plans and situation for the SAI and partners to be taken into consideration when discussing the project
- d. Each meeting includes a recap and review of decisions of the previous meeting.
- e. An online presentation is used to guide participants on the agenda item and decisions.
- f. Always have an option for partners to join in virtually for environmental sustainability and cost-efficiency.
- g. Use modern hybrid meeting tools enabling high-quality sound and video for all.

VI. Enable follow-up of meeting decisions

- a. Develop concise meeting protocols with decisions and a summary of discussions (around 2 pages).
- b. Protocol to be shared latest 2 weeks after the meeting for approval, and a final version shared with all in pdf.

VII. Take action when we see problems arising and risks that requires action

- a. Ad-hoc meetings are called for by the Steering Committee members or requested by the project management team when there are major project challenges or major deviations from approved plans, budgets, expected results or decisions.



VIII. Be inclusive and transparent

- a. As a general rule invite all SAI managers and peers providing support to be observers in the meetings, to ensure all are well informed and can be consulted for good decisions.
- b. Share key decisions and steering documents for all project members and other relevant stakeholders.



Appendix 2: Project activities and milestones

The partners have developed a plan with activities and milestones. The project management team is responsible for monitoring implementation of the plan and raise with partners any major needs of adjustments. The partners have a pragmatic, flexible and incremental approach to execution of the project. When updating project activities, the partners will seek to utilize the SAI's own operational plan.

5.1.1 K1 Audit methodologies, quality and reports

No	Activities and checkpoints (italics)	Date	Expected result
	<i>Work on manuals and pilot audits</i>		
1	Evaluation of FA, CA and PA manuals for compliance with ISSAI	November 2023- January 2024	Evaluation report and recommendations provided
2	Evaluation of the quality management system	November 2023- January 2024	
3	Conduct pilot audits	1st half of 2024	Pilot audit reports approved by the Council
4	Preparation of drafts of updated manuals for the conduct of FA, CA, PA	July- September 2024	Drafts of updated manuals provided
5	Development of trainings based on revised manuals on FA, CA and PA	September 2024	Curricula have been developed
	<i>Training</i>		
6	Provide training on the use of manuals on FA, CA, PA	November 2024	The training was conducted
7	Study visit to SAOP	The date will be specified	Familiarized with the activities of HLW Poland

5.1.2 K2 Digitalization of audit processes

No	Activities and checkpoints (italics)	Date	Expected result
1	Study of the information system (online), including 1C	September 2023	



№	Activities and checkpoints (italics)	Date	Expected result
2	Refinement of the existing information system (audit working forms) taking into account the updated audit manuals	During 2024	The IS has been improved, the Classifier of violations has been updated
3	Consider the most suitable CAAT and implementation of these	Until the end of the project	The IT system has been improved
4	Study tour to study the experience of the SAI of Poland in the field of IT	1st half of 2024	Knowledge and understanding of ways to implement the experience of the SAI of Poland in the work of the joint venture is available

5.1.3 K3 Communication and stakeholder awareness raising

№	Activities and checkpoints (italics)	Date	Expected result
1	Evaluation of the CAKR stakeholder communication system and report forms, guidelines for the preparation of reports	August-November 2023	Evaluation Report
2	Description of the CAKR's stakeholder engagement process and conduct an analysis	December 2023	A report describing the process is provided
3	Development of a communication strategy and raising awareness of stakeholders about the activities of the CAKR	1st half of 2024	Draft strategy provided
4	Communication Strategy Workshop for Managementog CAKR Liaison Officers at the SAI of Poland	2nd half of 2024	The training was conducted

5.1.4 K4 Strategic management of the Accounts Chamber

№	Activities and checkpoints (italics)	Date	Expected result
1	Assessment of the Regulations of the Accounts Chamber of the	August 2023	References: provided



№	Activities and checkpoints (<i>italics</i>)	Date	Expected result
	Kyrgyz Republic for compliance with ISSAI		
2	Recommendations for the development of regulations, job descriptions and other documents regulating the activities of CAKR in accordance with the ISSAI	September 2023	Recommendations are given
3	Evaluation of the developed regulations on the structural divisions of CAKR, job descriptions and other documents regulating the activities of CAKR for compliance with ISSAI	Over the course of the project	Evaluation report provided by
4	Study visit to SAO Poland	To be clarified	Familiarized with the activities of SAO Poland

5.1.5 K5 Project management, coordination and mobilization of long term support

№	Activities and checkpoints (<i>italics</i>)	Date	Expected result
1	Meetings with development partners and donors	2 times a year	Evaluation of project results
2	Development of a project proposal for a phase 2 project and attract funding	Over the course of the project	The project proposal has been developed. New phase of the project.



Appendix 3: Resources and budget

5.2 CAKR resources allocated for project activities

The CAKR will integrate project activities in the ordinary work and thus involve a large part of staff in the project. The table below shows the CAKR department responsible for the project activities in each component. The staff involved in activities will differ depending on the type of activity and what is relevant.

Component	Department
K1 Audit methodologies, quality and reports	Audit department Methodology department
K2 Digitalization of audit processes	Department responsible for IT
K3 Communication and stakeholder awareness raising	Department responsible for planning and communication
K4 Strategic management of the Accounts Chamber	Head of staff
K5 Project management and coordination, mobilization of support for the project	Head of staff

5.3 SAOP resources allocated for technical support

SAOP will allocate designated leaders for each component. A pool of peers will be used to allocate relevant persons for all components. The peers are selected through an open recruitment procedure in SAOP. These peers are expected to have sufficient technical knowledge and experiences, as well as management and communication skills.

The Department of Strategy will be responsible for the project management and work in component 5.

5.4 Financial resources and budget

The GSAI programme managed by IDI has allocated 100 000 USD for the project. The partners have developed a first version of the budget in the table below. The budget will be updated during the project period, considering progress, lessons and any additional funding available.

Measure	Cost item	Calculation of the cost	Amount \$
1. Support missions to Bishkek (all components)	11 missions of 3 peers	11 x 5000\$*	55 000



Measure	Cost item	Calculation of the cost	Amount \$
2 Audit training and study visit to Warsaw (all components)	5 missions of 6 peers	$5 \times 6 \times 1400\**	42 000
Other expenses	Lump sum		3 000
Total amount			100 000

*Standard Bishkek mission cost per mission/3 peers: flight 2400\$ (3 x 800\$) + 1500 (5 nights x 100\$ x 3) hotel cost per day + 900\$ (6 per diems x 50\$ x 3) + 200 miscellaneous. **Total: 5000\$.**

Standard Warsaw mission –study vist cost per participant: flight 800\$ + 500\$ (5 days x 100\$) hotel cost per day + 100\$ visa/insurance. Total cost for 30 participant: **42000\$.

Interpretation and translation during the missions will be covered by CAKR in Bishkek and SAOP in Warszawa.



Appendix 4: Financial management and logistical routines related to funds by IDI

General conditions

- **Budget and cost control:** IDI covers the project activities in line with the agreed plan and budget for the project. IDI will regularly share a financial report. If any partner expects a deviation to the total annual budget of more than 5 %, this has to be informed about and agreed with IDI.
- **Hotel for accommodation and events:** The selection of hotel needs to be done in line with the IDI procurement policy. IDI will in collaboration with the partners select the hotel(s) to be used for project activities, clarifying especially eligibility and selection criteria. A hotel can be selected for several or for specific events. For accommodation, usually the booking would be for accommodation including breakfast. Other meals will usually be covered by per diems or funded through conference costs or SAI. IDI will not cover any extra costs at the hotel, such as extra meals, minibar or laundry.
- **Flights:** IDI covers travel in economy class (not business). If a travel is conducted in business, the extra costs must be covered by the project partner. Travels should be requested and booked as early as possible to enable economical fares and visa process successful. If the partner books the flight, the cost has to be within a limit agreed with IDI.
- **Per diem related to travels:** Per diem are meant to cover extra costs in relation to travels, and not be paid when accommodation, meals or other costs being covered directly. Per diems are not paid for staff of beneficiary SAIs - these costs are expected covered by the SAI as a government share of project activities. IDI can only pay per diem for resource persons of provider SAIs who are not able to cover this themselves. The rates are provided using the UNDP standard rates and conditions – see <https://icsc.un.org/>
- **Travel insurance, vaccination and visa costs:** The project partner is responsible to ensure these are ordered and paid for it initially before travel, while IDI will reimburse the costs. All travelers are required to have a comprehensive international travel insurance including medical coverage for travel and duration of their stay. The IDI disclaims all responsibility for medical expenses, for compensation for death or disability, for loss of or damage to personal property and for any other costs or losses that may be incurred during the period of travel of the advisor.
- **Procurements of services and equipment:** The IDI procurement policy needs to be complied with. The partners and IDI will collaborate to find a good approach to it. This is done in a specific ToR clarifying the process, roles and responsibilities.



Routines for payment

For larger payments (as investments or larger accommodation and conference costs), IDI would unless otherwise agreed pay directly based on an invoice directed to IDI, including the details below:

Stiftelsen INTOSAI Development Initiative (IDI)

Address: Stenersgata 2, 0184 Oslo

Company number: 980 997 278

Contact person: Ms Maria Herrero-Aldea

For travel related costs there are two options:

Alternative A

For travels and events, the project partner (as peer SAI) will book and pay initially, such as costs for accommodation, transport, visa, vaccinations and per diem. Other project costs can also be paid by the project partner if agreed, such as conference costs or project related internet costs.

The project partner will keep a record and compile all cost documentation, and submit regularly (quarterly preferable) an invoice and supporting documentation to IDI for reimbursement.

To enable IDI to finalize the annual accounts on time, the costs for reimbursements must be provided within the following deadlines:

- All costs incurred 1st half of the year: To be sent with all supporting documentation by the end of September at latest.
- All costs incurred 2nd half of the year: Submitted to IDI at latest on 10th January the next year.

Alternative B:

In agreement with the project partner, IDI will order and pay directly for travel costs (accommodation, conference, transport, per diem).

Overarching principles

- **Code of ethics:** In order to protect and enhance INTOSAI's reputation, IDI expects partners to familiarize themselves with the IDI Code of Ethics as well as IDI policies on safeguarding and anti-corruption. The IDI Code of Ethics and policies on safeguarding and anti- corruption are available on: [IDI Administrative Documents](#)
- **Zero-tolerance of corruption:** Partners are obliged to inform each other should there be any risks or incidents related to misuse of funds or corruption. IDI is required to practice zero tolerance against corruption and other financial irregularities within and related to the project.



- **Active communication** is required between the partners in handling logistical and financial issues. This means consulting and reaching out if there is uncertainty or a need to clarify how a good solution can be found.



Appendix 5: Risk register

The partners will integrate risk management in the project. The table presents the main risks for successful project implementation and results, and main actions planned to control the risks. The partners will during project implementation regularly discuss and update the risks and measures.

No	Risk factors	Control measures planned, responsibility and when	Risk level after control measures
1	Risk of staff being unprepared for change and/or misunderstanding needs	Conducting information sessions for all staff	High
2	Changes in management	Rise awareness of new management	Low
3	Lack of financial resources	Work with donors and search for new funding through the CAKR SAI Support Group	Low
4	Political instability, wars, epidemic	Use online tools for project work	Low