GLOBAL SAI

STOCKTAKING REPORT 2020

INTOSAI
IDI
DEVELOPMENT INITIATIVE

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REPORT

05

SAI CAPACITY DEVELOPMENT

Opportunities for more peer-to-peer support

$88m

The value of capacity development support to SAIs globally has remained steady at around $88 million for the past seven years

This chapter examines SAI capacity development support, from the perspective of both recipients and providers of support. It explores support received by SAIs or aligned to their identified future capacity development plans. and support provided to SAIs by peer SAIs and others, and the future availability of peer-to-peer support. It also looks at other forms of support including cooperative audits and dissemination of Global Public Goods (GPGs). Finally it examines the effectiveness of support and mechanisms for coordination.

Despite increases in global development spending, this chapter

shows that global support for SAIs has stagnated in recent years, and fallen in real terms. The vast majority of developing country SAIs receive external support, though SAIs in less democratic countries are less likely to receive support, reflecting donor development policies. In recent years there has been an increase in funding for global SAI capacity development initiatives, offset by a reduction in the number of countries with significant bilateral support programmes. Many SAIs continue to face challenges in mobilising financial support for capacity development, especially SAIs in LI countries and when the SAI intends to implement the support project themselves.

While there is significant technical support provided from within the INTOSAI community, most of this – especially large support projects – ultimately requires donor financing. Looking to the future, SAIs continue to prioritise development in the core audit streams, audit quality and planning, strategic management, SAI PMF, independence and professional development. Emerging priorities include human resource management, ICT governance, leadership and communication, as well as support in auditing public debt management.

A small core of SAIs are well experienced in leading peer-to-peer support projects, and several more SAI providers are emerging; however most peer SAIs are only willing and able to support peer-to-peer projects or provide smaller, focused support to other SAIs. While much peer-to-peer support tends to be led by SAIs from HI and UMI countries, especially from EUROSAI and OLACEFS, substantial peer-to-peer support is also provided between SAIs in the various regional and language groupings.

SAIs highlight that for success, support needs to be aligned with the SAI's strategy and owned by the SAI, with strong engagement of SAI staff. Insufficient funding, human resource constraints and poor coordination and communication are highlighted as critical factors that can undermine support. Effectiveness of support can also be enhanced through donor coordination mechanisms which create a forum for regular dialogue on accountability, ensure effective communication and sound understanding of the country context.
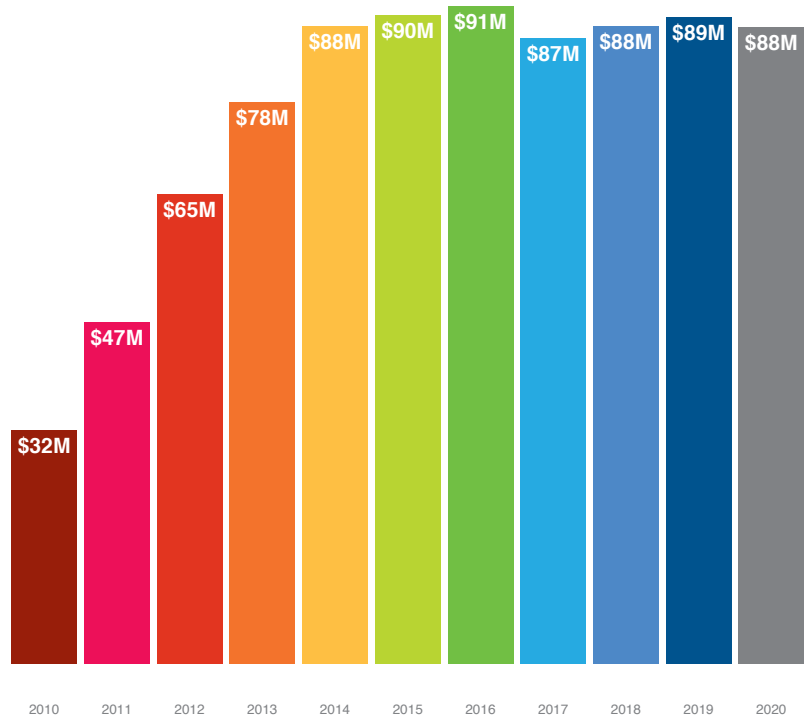
5.1 SUPPORT RECEIVED BY SAIS AND FUTURE NEEDS

5.1.1 GLOBAL SUPPORT FOR SAI CAPACITY DEVELOPMENT HAS STAGNATED AT $88 MILLION

Following an initial rise after establishment of the INTOSAI-Donor Cooperation in 2010, the value of capacity development support to SAIs globally has remained steady at around $88 million for the past seven years. As these figures are reported in current prices, this represents a real-term fall in support for SAIs, at a time when global development spending has been rising. While there is a risk that the database does not capture all SAI capacity development spending, it is nonetheless concerning that support for SAIs has, at best, flattened.

As would be expected, more support continues to be provided to SAIs from countries from lower income classifications. 2020 appears to show a small shift in support from UMI to LMI countries.

FIGURE 55 GLOBAL VOLUME OF FINANCIAL SUPPORT TO SAIS[26]
In millions of US dollars

Year	Value
2010	$32M
2011	$47M
2012	$65M
2013	$78M
2014	$88M
2015	$90M
2016	$91M
2017	$87M
2018	$88M
2019	$89M
2020	$88M

At a time when global development spending has been rising, the Stocktake figures represent a real-term fall in support for SAIs.

Source: INTOSAI Global Survey 2020

26. Figure based on data extracted from the SAI Capacity Development Database

FIGURE 56 TRENDS IN VALUE OF EXTERNAL SUPPORT TO SAIS, BY INCOME CLASSIFICATION[27]

The figure shows an income–level split of the share of financial support (in dollars) that went to individual SAIs (as opposed to regional/global support)
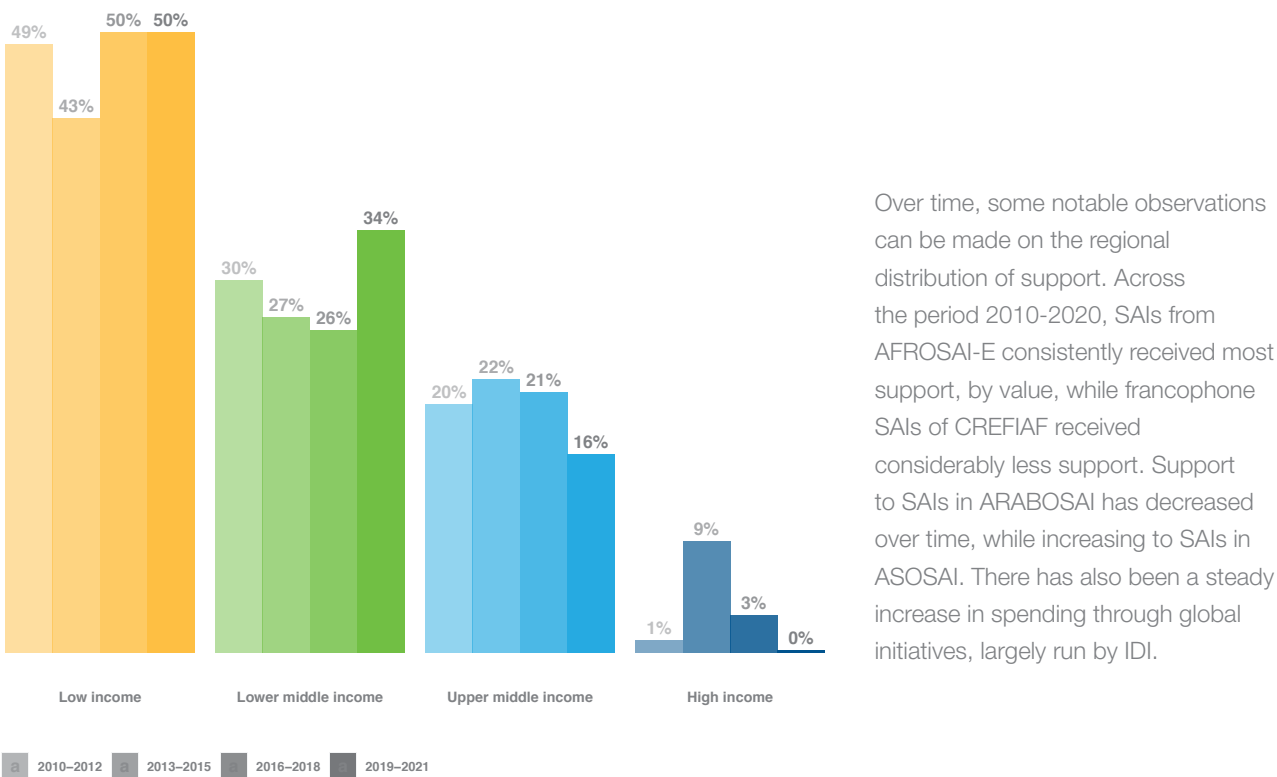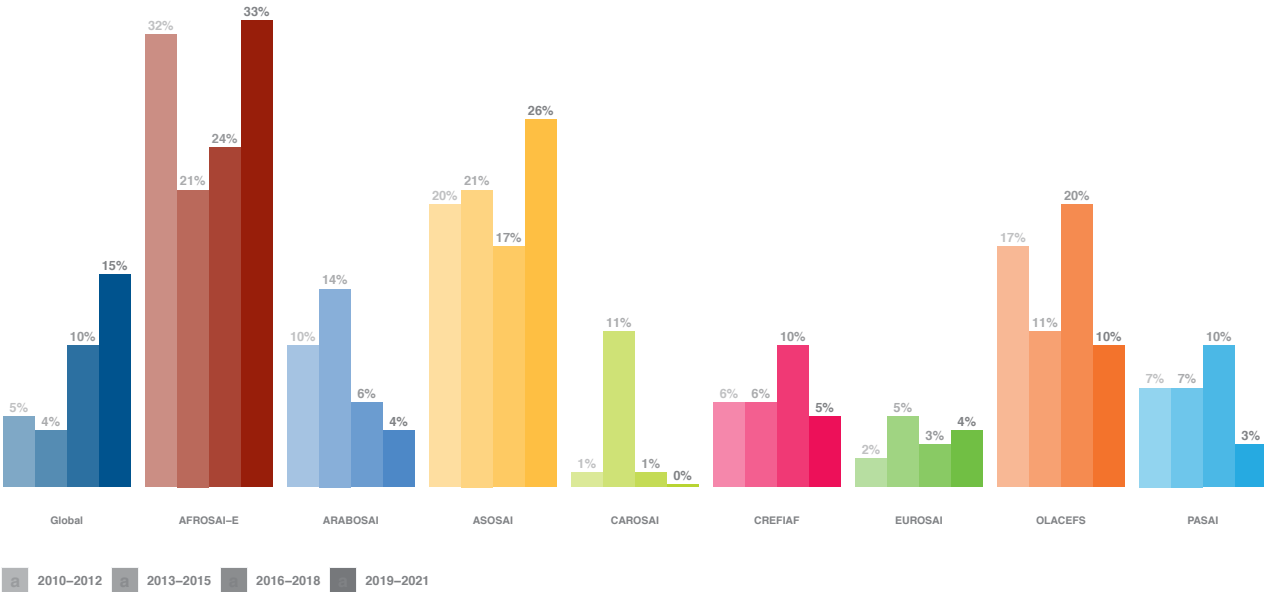

Low income · Lower middle income · Upper middle income · High income

2010–2012 · 2013–2015 · 2016–2018 · 2019–2021

Over time, some notable observations can be made on the regional distribution of support. Across the period 2010-2020, SAIs from AFROSAI-E consistently received most support, by value, while francophone SAIs of CREFIAF received considerably less support. Support to SAIs in ARABOSAI has decreased over time, while increasing to SAIs in ASOSAI. There has also been a steady increase in spending through global initiatives, largely run by IDI.

FIGURE 57 TRENDS IN VALUE OF EXTERNAL SUPPORT TO SAIS, BY REGION[28]

The figure shows a region–level split of the share of financial support (in dollars) that went to individual SAIs and SAI regions, along with the share of support for global–scale work

Global · AFROSAI-E · ARABOSAI · ASOSAI · CAROSAI · CREFIAF · EUROSAI · OLACEFS · PASAI

2010–2012 · 2013–2015 · 2016–2018 · 2019–2021

Source: INTOSAI Global Survey 2020

27. Figure based on data extracted from the SAI Capacity Development Database
28. Figure based on data extracted from the SAI Capacity Development Database

SAI CAPACITY DEVELOPMENT

5.1.2 MOST SAIS ARE SUPPORTED, BUT SAIS FROM LESS DEMOCRATIC COUNTRIES ARE AT RISK OF BEING LEFT BEHIND
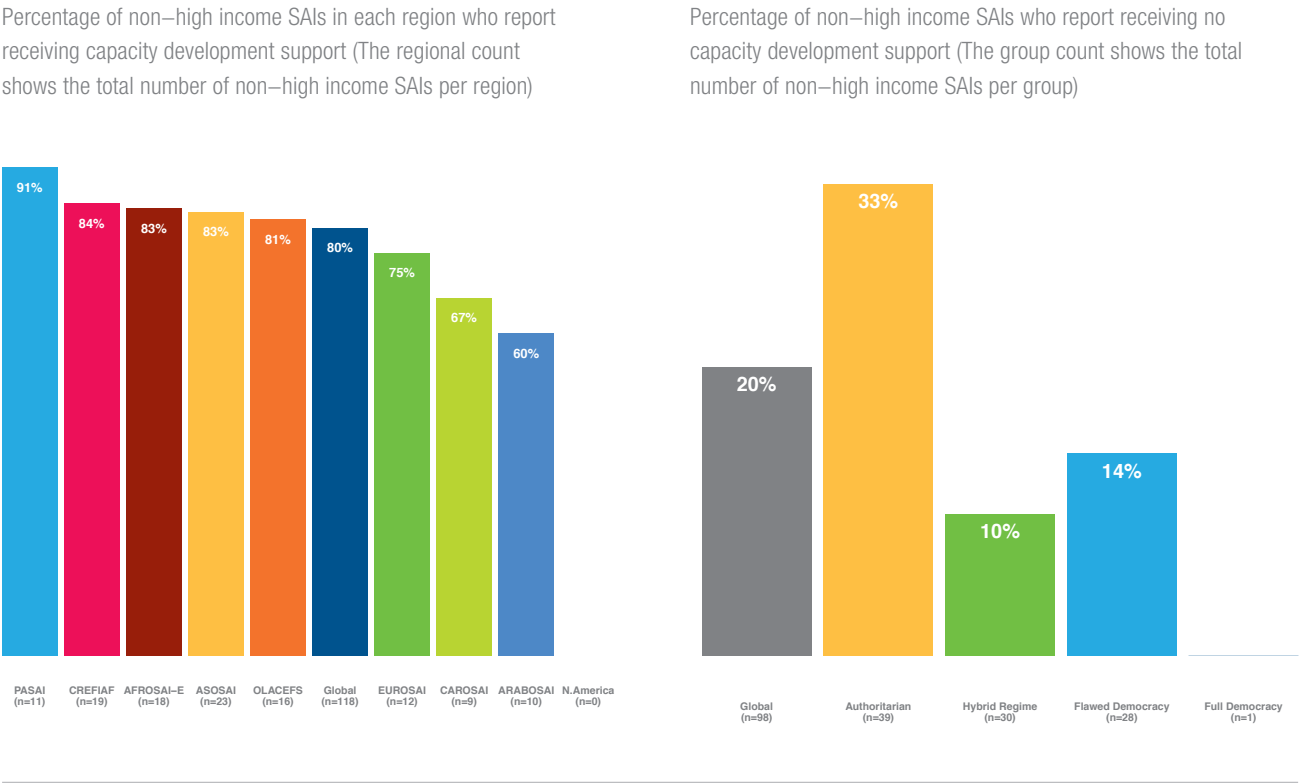
94 SAIs (80% of respondents) from developing countries received support from external partners for their capacity development (and 61% of SAIs globally). The main factor explaining lack of external support to developing countries, however, is not regions but democracy levels, with SAIs in countries at the lower end of the EIU democracy index making up most of the unsupported SAIs.

This reflects the importance attached to democracy in the aid policies of most development partners.

80%

of respondents from developing countries received support from external partners for their capacity development

FIGURE 58A AND B SAIS RECEIVING AND NOT RECEIVING EXTERNAL SUPPORT BY INTOSAI REGION AND EIU DEMOCRACY CLASSIFICATION

Percentage of non–high income SAIs in each region who report receiving capacity development support (The regional count shows the total number of non–high income SAIs per region)

Percentage of non–high income SAIs who report receiving no capacity development support (The group count shows the total number of non–high income SAIs per group)

PASAI (n=11) · CREFIAF (n=19) · AFROSAI-E (n=18) · ASOSAI (n=23) · OLACEFS (n=16) · Global (n=118) · EUROSAI (n=12) · CAROSAI (n=9) · ARABOSAI (n=10) · N.America (n=0)

Global (n=98) · Authoritarian (n=39) · Hybrid Regime (n=30) · Flawed Democracy (n=28) · Full Democracy (n=1)

Source: INTOSAI Global Survey 2020

While this data shows most SAIs are supported, it does not consider the size and duration of support. SAIs with significant capacity development needs often require sustained support. The percentage of developing countries benefiting from a substantial capacity development initiative (in size or duration) increased from 34% in 2019 to 36% in 2020 but declined from the 41% reported in 2017.[29] There appears to be fewer long-term support projects at the SAI level, fitting with the increased focus on global programmes.

29. SAI capacity development database, percentage of developing countries which, in the year in question, have benefitted from a significant capacity development initiative (i.e. exceeds $0.3 million for the SAI, and/or has a duration of 2 years or longer)
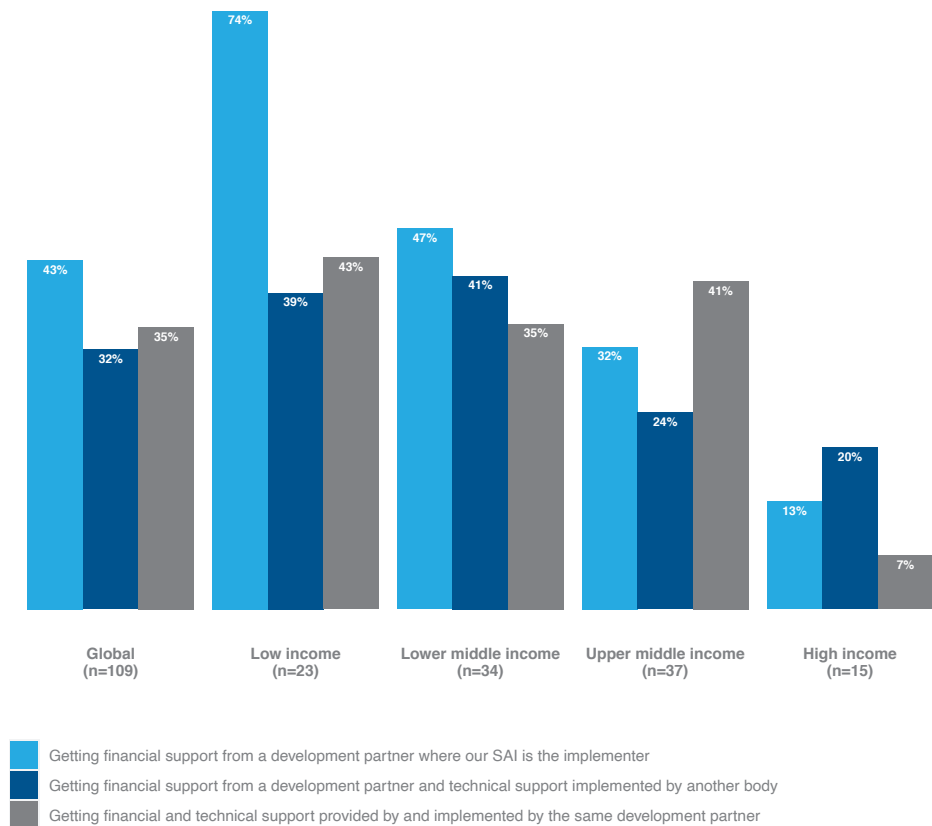
5.1.3 DIFFICULTIES IN SECURING FINANCIAL SUPPORT WHEN SAI IS THE IMPLEMENTER

43% of SAIs that received support from external partners found it difficult to obtain financial support for their capacity development. SAIs found the most challenges in mobilising support for projects to be implemented by the SAI itself, with 74% of SAIs in LI countries reporting that this is difficult. In contrast, SAIs found least difficulty in obtaining external financial support for

initiatives to be implemented by another body such as IDI, peer SAIs, INTOSAI regional bodies or external providers, than for initiatives implemented by the funding development partner. Further analysis of these results by region show similar patterns except for EUROSAI and CAROSAI.

74%

of SAIs in lower income countries had challenges in obtaining support for projects to be implemented by the SAI itself

## 5.1.4 EVOLVING SAI CAPACITY DEVELOPMENT PRIORITIES

96% of SAIs report that they intend to develop their capacities over the next three years, and most intend to seek support from external partners to do so. Exceptions are SAIs in HI and some UMI countries, particularly in EUROSAI, as well as some SAIs in ASOSAI and ARABOSAI.

The figures below show and compare areas where SAIs received support in the past three years and planned development areas for the future. In the past three years SAIs have focused on the strategic planning cycle, with

two-thirds of SAIs receiving such support. Other common areas include audit quality and planning systems, SAI PMF, organisational control environment, SAI independence, and professional development and training capacity. Looking to the future, SAIs continue to plan development in these areas, but several new areas are also gaining prominence. These include human resource management, ICT governance, leadership and communication – internal, with citizens and the media, and with the executive, legislature and judiciary.

96%

of SAIs report that they intend to develop their capacities over the next three years

FIGURE 59 ASSESSMENT OF SAI PERCEIVED DIFFICULTY OF ACCESSING FINANCIAL SUPPORT BY COUNTRY INCOME STATUS
Percent of SAIs who received capacity development support indicating that found accessing financial support 'difficult' or 'somewhat difficult'

Getting financial support from a development partner where our SAI is the implementer
Getting financial support from a development partner and technical support implemented by another body
Getting financial and technical support provided by and implemented by the same development partner

Source: INTOSAI Global Survey 2020

FIGURE 60 SUPPORT AREAS RECEIVED 2017-19 AND PLANNED FOR DEVELOPMENT 2020-22: INSTITUTIONAL AND ORGANISATIONAL DEVELOPMENT

a 2017–2019 a 2020–2022
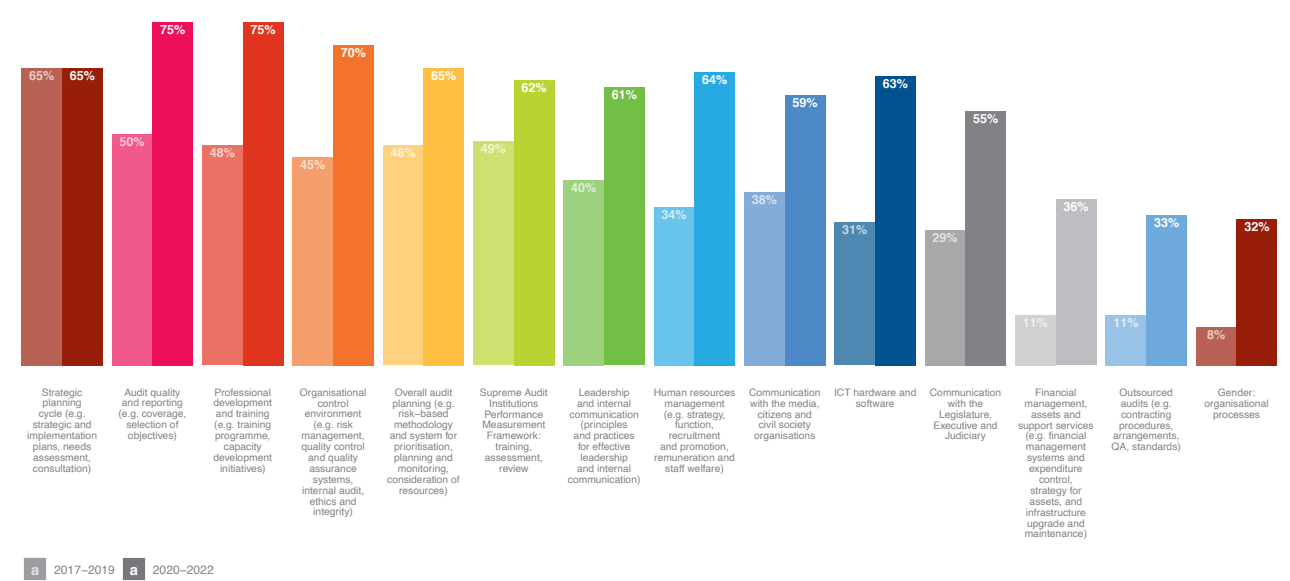
Source: INTOSAI Global Survey 2020

Regarding audit streams and topics, as expected the three core audit streams dominate in recent and planned support. Specific topics of greatest focus are SDG audits, environmental auditing, IT and Information Systems (IS) audits, and environmental audits. Looking to the future, an increasing number of SAIs plan to enhance IT and IS audits, and public debt audits, which are both increasing priority and risk areas due to the COVID-19 pandemic.

FIGURE 61 SUPPORT AREAS RECEIVED 2017-19 AND PLANNED FOR DEVELOPMENT 2020-22: AUDIT DISCIPLINES AND TOPICS

2017–2019   2020–2022
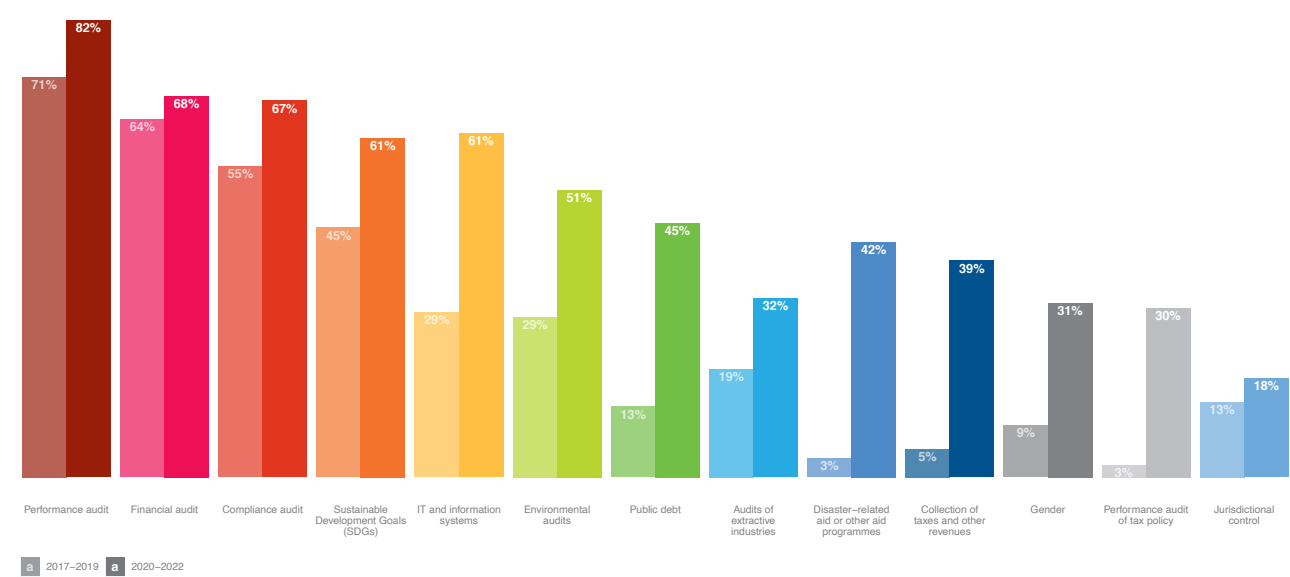
Source: INTOSAI Global Survey 2020

Capacity development on gender related issues remains limited.

Only 8% of SAIs report having received capacity development support on gender in organisational processes and 8% on gender in specific audit topics. There is a somewhat higher focus on support on gender in capacity

development in CREFIAF, OLACEFS and AFROSAI-E regions. A few SAIs in OLACEFS and EUROSAI region report having received capacity development support on gender in organisational processes and on specific gender

audits. About one quarter of SAIs globally respond that they have plans to develop capacities on gender over the next three years.

5.2 SUPPORT PROVIDED TO SAIS AND FUTURE SUPPLY

This section explores which bodies fund and provide the support received by SAIs.

5.2.1 THE INTOSAI COMMUNITY AND DONORS PLAY ESSENTIAL ROLES IN MOBILISING SUPPORT

The Global Survey asked SAIs which bodies provided the financial and technical support for their capacity development projects. From the perspective of recipients, IDI and INTOSAI regional bodies were most frequently noted as providing technical support, and international donors dominated in provision of financial

support. Note, though, that these responses are not weighted by value of support projects: some of the largest projects by value are delivered by external providers. Meanwhile, financial support provided by IDI and INTOSAI regional bodies, whilst prevalent, is often small scale – usually funding the costs of staff and SAI participation in

events, and ultimately much of this support is donor-funded. Nevertheless, the figures show both the extent of involvement of the INTOSAI community in delivering support, and the essential role of donors in financing this, as well as providing technical support.

FIGURE 62 SAIS RESPONDING THAT THEY RECEIVE TECHNICAL AND FINANCIAL SUPPORT FROM THE FOLLOWING TYPES OF ORGANISATIONS BETWEEN 2017-2019

Technical support   Financial support
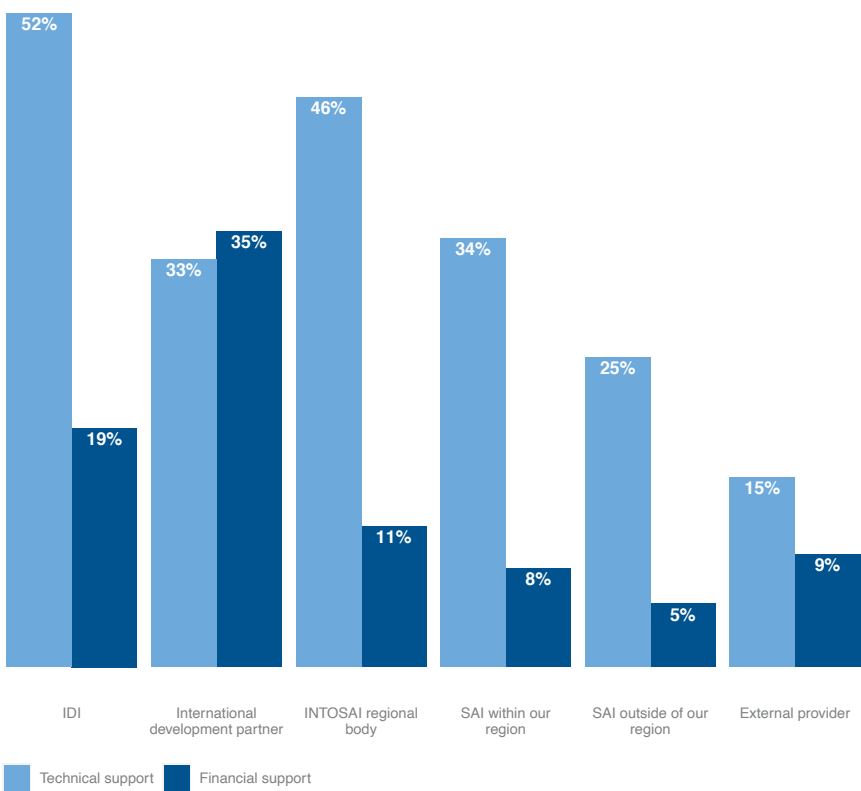
Source: INTOSAI Global Survey 2020

5.3 SIGNIFICANT PEER-TO-PEER SUPPORT WITHIN INTOSAI REGIONS

Among the modalities of capacity development support, the most frequently used is SAI peer-to-peer support.[30] SAIs have long expressed a preference for peer support over support from those outside the community,[31] though this depends on the specific support area in question. During 2017-19, peer support constituted 70% of all support received (by occurrence, not value) by developing country SAIs (94 SAIs).

The 2020 Global Survey shows that 71 SAIs (40%) indicate that they provided capacity development support to other SAIs during the period 2017-2019, down from 87 SAIs in 2017.

As noted below, only 67 SAIs indicated an intention to continue providing support in the future, thus continuing the trend of reducing providers of peer-to-peer support.

SAIs more commonly receive support from peer SAIs within their region rather than outside their region. This in part reflects that many INTOSAI regions are also based around common working languages – Arabic, French and Spanish speaking SAIs often look for peer support from SAIs that can deliver in those languages. The figures below summarise the frequency of provider-recipient peer-to-peer support based on INTOSAI regions, from the recipient and provider perspective.

30. Support by IDI and INTOSAI regional bodies is also characterised as peer-to-peer support.
31. See Global Stocktaking Report 2017

FIGURE 63 & 64 SAIS PROVIDER-RECIPIENT BILATERAL RELATIONS ACCORDING TO RECIPIENTS
Width of bar depicts the number of provider–recipient relations per category; data are according to recipients

Source: INTOSAI Global Survey 2020

FIGURE 65 NUMBER OF SAIS WILLING TO PROVIDE PEER-SUPPORT
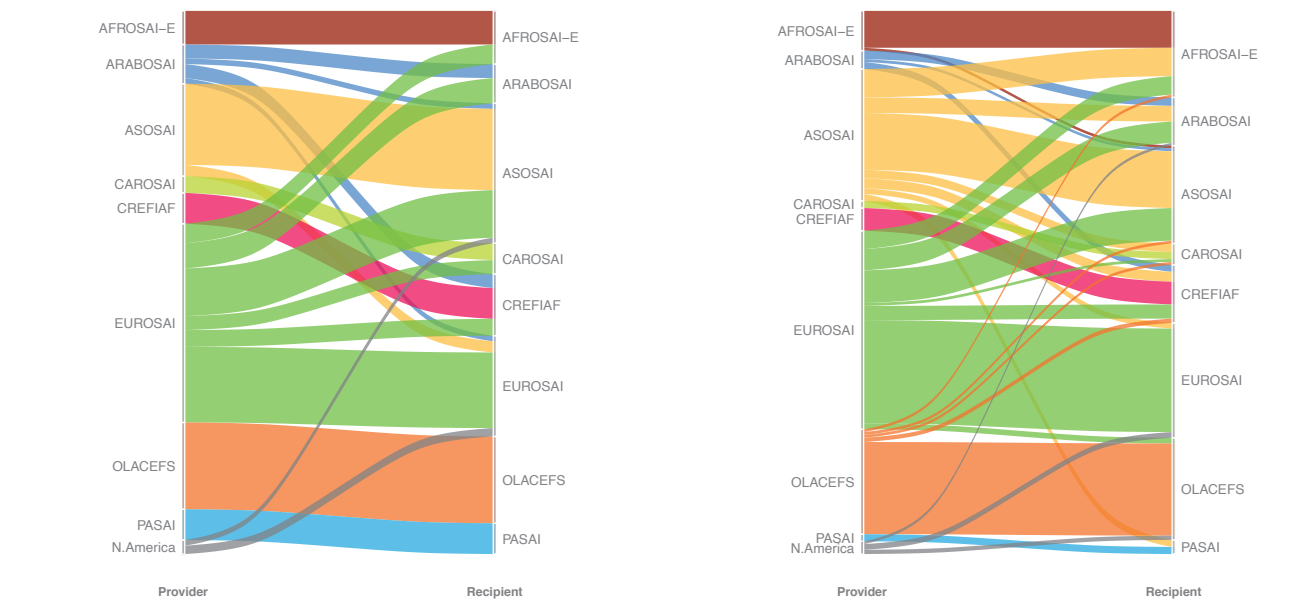
Source: INTOSAI Global Survey 2020

Significant support flows between SAIs in the same region in AFROSAI-E, ASOSAI, CREFIAF, EUROSAI, OLACEFS and PASAI. SAIs in EUROSAI are most prominent in cross-regional support. Analysing the same data by income group shows that while support flows mainly from HI and UMI countries, there is also significant support provided between LMI countries.

5.3.1 67 SAIS WILLING TO SUPPORT PEER SAIS IN THE FUTURE

While SAIs commonly express a preference for peer-to-peer support, this demand presupposes there are sufficient peer SAIs willing and able to provide this.

67 SAIs responded that they are willing to provide support to their peers in the next three years. Of these, 26 were willing to lead support.

However, only four SAIs report they have their own resources to fund it, while the other 22 SAIs require external funding. While those willing to lead support come predominantly

from EUROSAI (9) and OLACEFS (5), there was at least one such SAI in each region. While the Global Survey did not explore past experience and the volumes of support SAIs could lead and finance, the SAI capacity development database shows that six SAIs have led a portfolio of SAI capacity development projects over the past five years. This shows there is a combination of established peer providers and emerging peer providers for the future.

More commonly amongst SAIs is a willingness to support (rather than lead) peer-to-peer development initiatives.

This includes lending staff to projects run by others, the SAI participating as a junior partner on a project or facilitating knowledge-sharing initiatives. A further 41 SAIs indicated a willingness to support in this way, of which 14 reporting being resourced to fund this, and 27 SAIs saying they could do so if external funding was made available. Unsurprisingly, those SAIs reporting they could self-fund peer-to-peer support came mainly from HI, then UMI countries. However, a few such SAIs face restrictions that such support could only be provided on a cost recovery basis, and/or by their arms-length capacity development bodies.
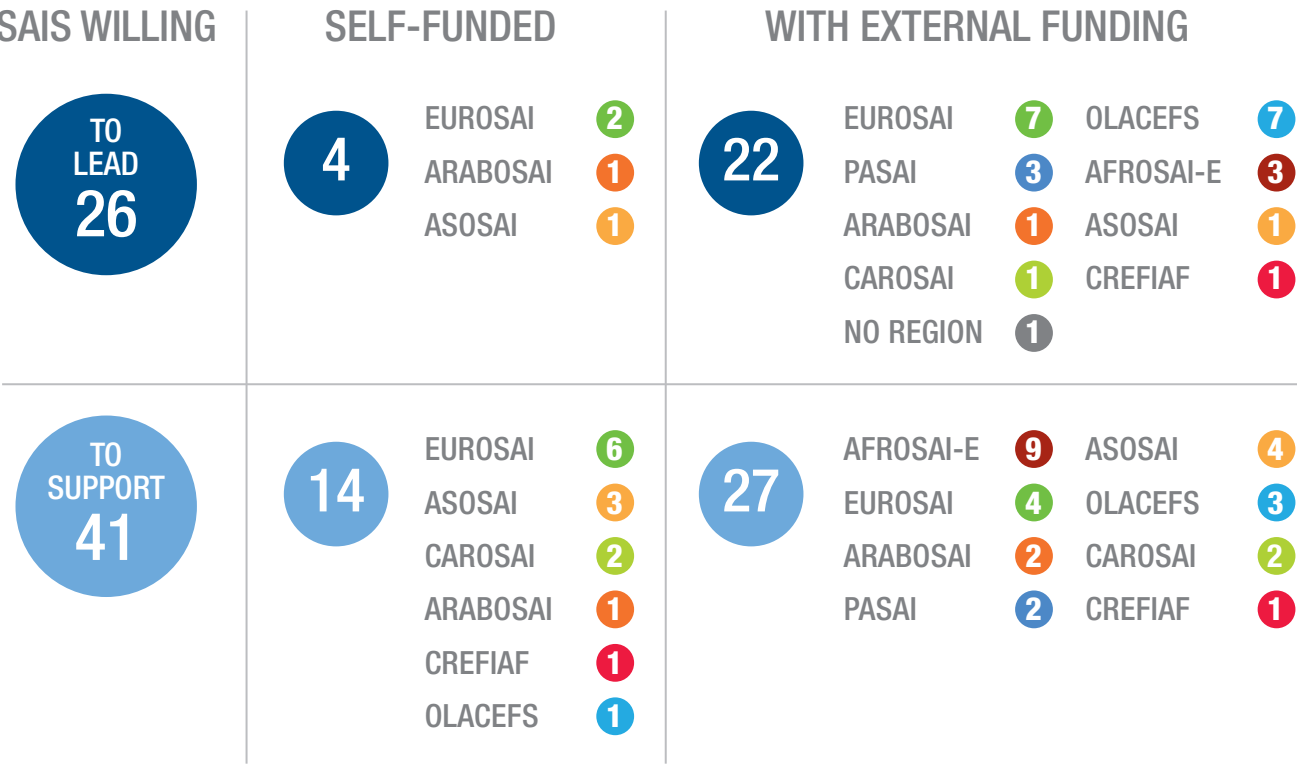
SAI CAPACITY DEVELOPMENT

In conclusion, there seems to be sufficient peer SAIs to support SAI capacity development initiatives, and a reasonable number willing to lead such initiatives if external funding can be found.

Without external funding, the demand for peer-to-peer support cannot be met.

Only six SAI providers receive a dedicated budget from the legislature to fund development activities, whilst many others use a proportion of their core funding for such purposes. Over half of SAIs can only provide support if it is fully funded by an external partner. Despite the prevalence of potential providers of support, experience also shows that there are challenges in

matching SAIs, with many peer SAIs focusing on support within their own region or language group. Further, with a reluctance among the donor community to fund support for SAIs in countries on the lower end of the democracy index, and few peer SAIs able to fund such support, there is a risk of these SAIs being left behind.

5.3.2 FACTORS DRIVING PEER-TO-PEER SUPPORT

Most SAIs providing peer support have policies, principles and practices guiding how they decide which SAIs to support, and how such support is delivered. The most common determinants are the nature of the support requested, whether it matches the SAI's own expertise, and whether the support can be funded. It is therefore the SAI's ability to deliver what is requested that drives support
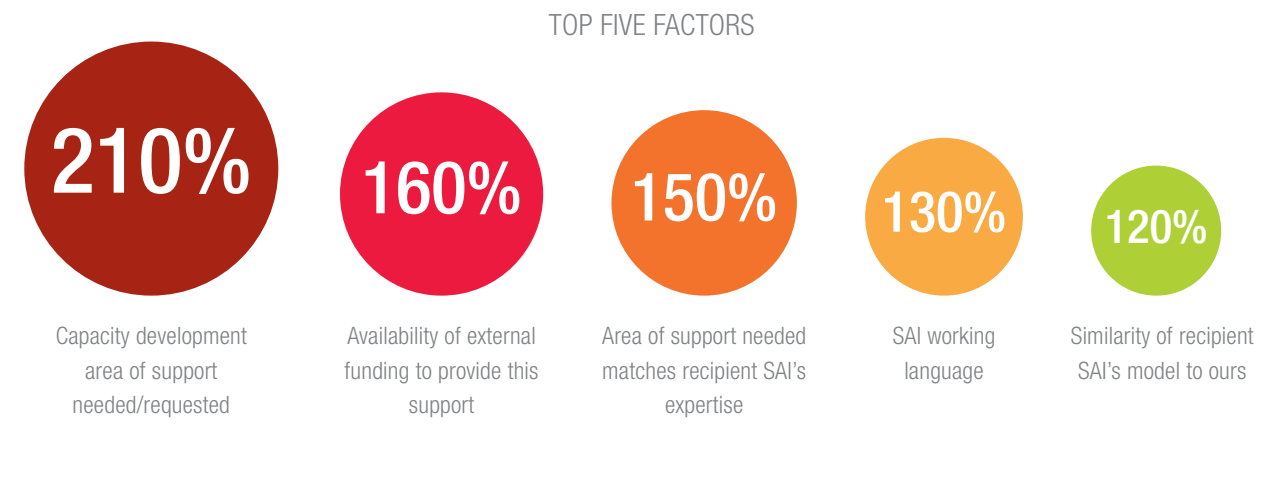
– rather than wider developmental considerations such as commitment to and likelihood of sustainable change within the SAI and accountability system.

The working language, similarity of SAI model and priority for the country (i.e. historical bilateral relations) is also important, suggesting that most peer SAIs will focus on the same region

or group of countries, and may be less willing to explore support in new geographies. This in part explains the prevalence of SAIs willing to support SAIs in AFROSAI-E, and the challenges sometimes faced in mobilising support for SAIs in CREFIAF facing similar or greater needs.

FIGURE 65B FACTORS CONSIDERED BY SAIS IN DECIDING WHICH PEER SAIS TO SUPPORT

Figure shows the frequency with which each potential factor was mentioned by provider SAIs compared to the average number of mentions across all factors (the average is set to 100%)

TOP FIVE FACTORS

210% Capacity development area of support needed/requested

160% Availability of external funding to provide this support

150% Area of support needed matches recipient SAI's expertise

130% SAI working language

120% Similarity of recipient SAI's model to ours
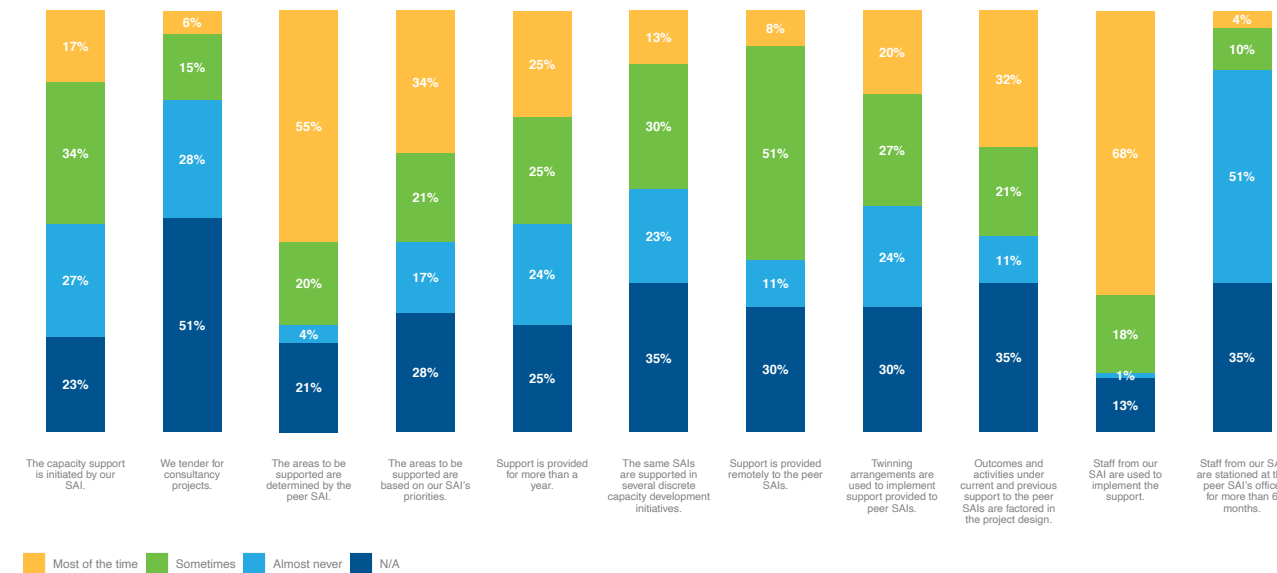
Source: INTOSAI Global Survey 2020

Once the country focus of peer support has been decided, most peer SAIs follow good practices in delivering their support. Most respond that areas to be supported are determined by the peer SAI, though almost half also consider their own SAI's priorities in determining support areas. Only 25% of responding SAIs said that they

often provided support for more than a year, indicating that a lot of peer-to-peer support is focussed and small scale. However, 34 SAIs responded that they use twinning arrangements to support peer SAIs. Only 16 SAIs – mostly from EUROSAI – regularly tender for consultancy projects, and very few SAIs (11) regularly have staff

stationed at the peer SAI's office. For many SAIs, support is increasingly provided remotely, a trend that looks set to continue under the 'new normal' – further highlighting the importance of support and investment in ICT governance for SAIs.

FIGURE 66 APPLICATION OF GOOD PRACTICE PRINCIPLES IN DELIVERING SUPPORT

Percentage of the 71 SAIs who provided capacity development support indicating each of the following

Legend: Most of the time | Sometimes | Almost never | N/A

SAI CAPACITY DEVELOPMENT

Source: INTOSAI Global Survey 2020

5.3.3 FACTORS DRIVING PEER-TO-PEER SUPPORT

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## 5.4 SUPPORT THROUGH COOPERATIVE AUDITS AND DISSEMINATION OF GLOBAL PUBLIC GOODS

In addition to financial and technical assistance, and peer-to-peer support, significant capacity development occurs through cooperative audits[32] and disseminating Global Public Good (GPGs). 75% of responding

SAIs – from all regions – participated in cooperative audits, most prominently those from UMI countries. Most SAIs have participated in cooperative audits arranged by themselves (98), INTOSAI regional bodies (91), IDI (90) and peer

SAIs (80). Cooperative audits organised by the SAI community are perceived as significantly more effective in enhancing audit methodology and staff skills than such audits organised by others.

FIGURE 67 PERCEIVED EFFECTIVENESS OF COOPERATIVE AUDITS IN ENHANCING AUDIT METHODOLOGY AND STAFF SKILLS, BY ORGANISING BODY

For SAIs participating in each organiser–type of cooperative audi

Legend: Not effective at all | Somewhat effective | Very effective
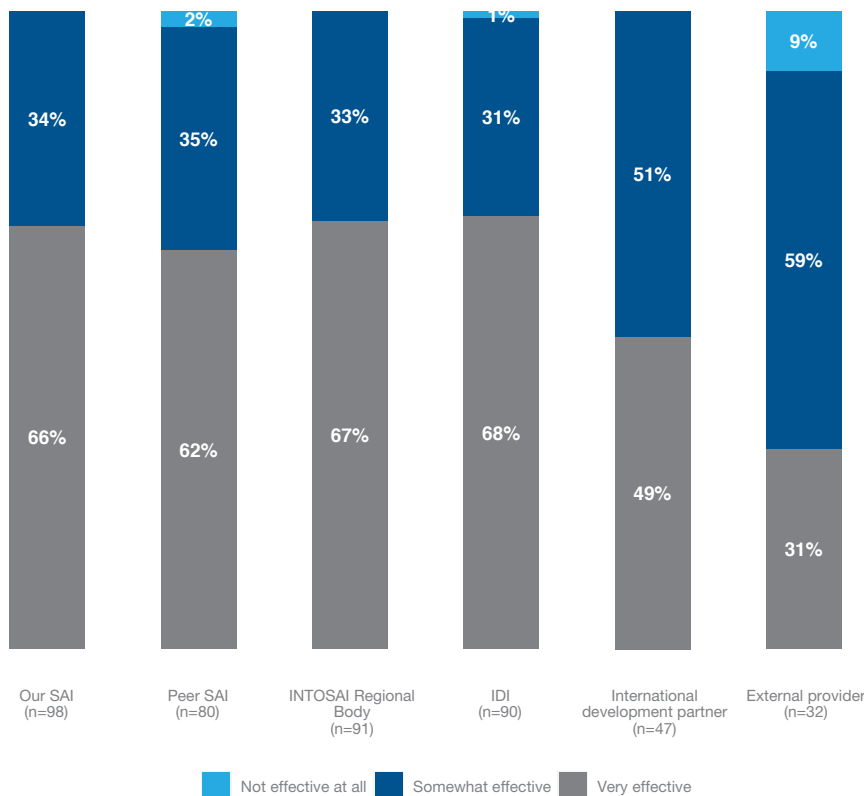
Source: INTOSAI Global Survey 2020

32. Cooperative audits are those where several SAIs work on the same or similar audits at the same time, often under guidance from another entity, with mutual sharing of knowledge and experiences built into the process.

Many bodies from across the INTOSAI community have a long history of developing and disseminating Global Public Goods to facilitate capacity development. SAIs were asked about whether GPGs from various INTOSAI bodies were used and found useful by their SAIs since 2017.

At the global level, the most used GPGs are the INTOSAI Code of Ethics, the Mexico and Lima Declarations and SAI PMF, closely followed by IDI handbooks on the Code of Ethics, performance audit and compliance audit. Products developed by INTOSAI regional bodies are heavily used within those regions but are also used to some extent in other regions. Further analysis of the use of GPGs can be found in the Annex.

FIGURE 68 MOST USED INTOSAI GLOBAL PUBLIC GOODS

INTOSAI Body	Number of GPGs	MOST USED GLOBAL PUBLIC GOODS
INTOSAI Development Initiative	15	Guidance on Implementation of ISSAI 30 Code of Ethics Performance Audit ISSAI Implementation Handbook Compliance Audit ISSAI Implementation Handbook
INTOSAI Professional Standards Committee	16	ISSAI 130 Code of Ethics Mexico Declaration on SAI Independence Lima Declaration
INTOSAI Capacity Building Committee	18	SAI PMF IntoSAINT Tool GUID 1900 – Peer Review Guidelines
INTOSAI Knowledge Sharing Committee	31	GUID 5100 – Guidelines on IT Audit GUID 5202 – Sustainable Development – The Role of SAIs GUID 5201 – Environmental Audit and Regularity Auditing
EUROSAI	4	EUROSAI Guidelines on auditing ethics in the public sector, to Implement ISSAI 30 EUROSAI Guideline on the social utilization and transparency of public sector audits EUROSAI Innovations series
AFROSAI-E	14	AFROSAI-E Financial Audit Manual AFROSAI-E Performance Audit Manual AFROSAI-E Compliance Audit Manual
PASAI	9	PASAI Financial Audit Manual PASAI Performance Audit Manual PASAI Quality Assurance Manual
AFROSAI	1	AFROSAI Gender and Development Strategy

5.5 ENSURING EFFECTIVENESS OF SUPPORT TO SAIS

5.5.1 EFFECTIVENESS OF SUPPORT TO SAIS

According to recipients of support, most aid effectiveness principles for providing support have been widely applied. Eight of the eleven principles were applied in at least 88% of countries., Most frequently reported was principles to involving the recipient SAI staff in implementing the support and aligning support to the SAI strategic plan. However, it is notable that a more limited share of SAIs (73%) indicated that the support was led by the recipient. This may indicate limitations in the SAI ownership of some capacity development initiatives.

FIGURE 69 APPLICATION OF GOOD PRACTICE PRINCIPLES ACCORDING TO RECIPIENTS OF CAPACITY DEVELOPMENT SUPPORT
Recipients' views of the application of good practice in capacity development
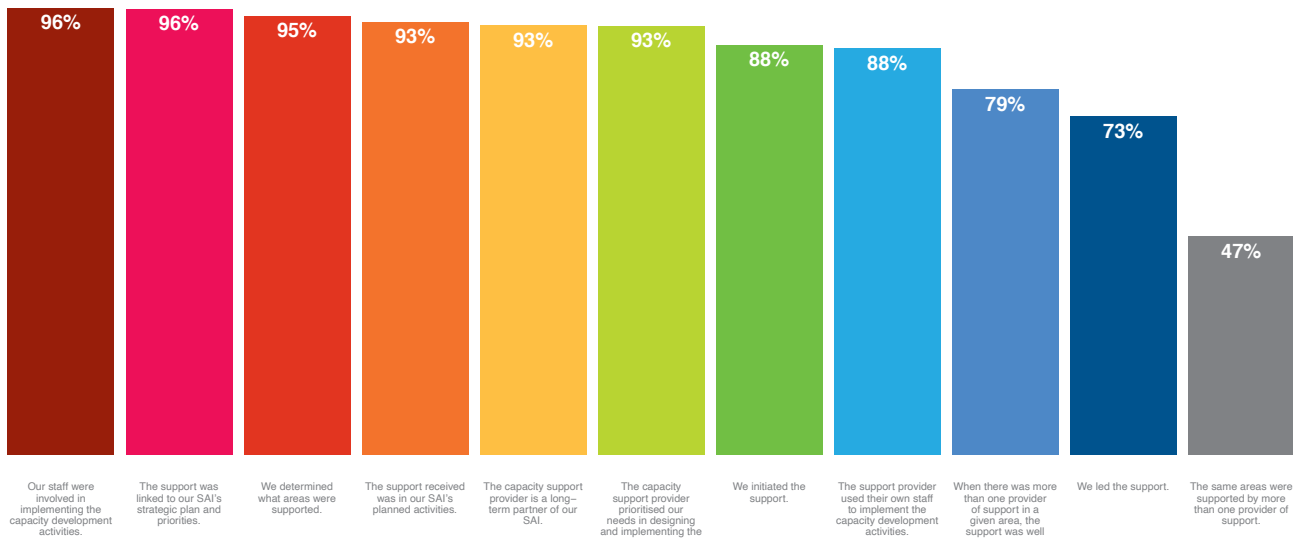
Source: INTOSAI Global Survey 2020

SAI CAPACITY DEVELOPMENT

The survey also explored success and failure factors for capacity development support, from both provider and recipient perspectives. The most critical factors contributing to successful support initiatives as perceived by recipient SAIs are link to the SAI's strategic priorities, subject matter knowledge, inclusion of recipient SAI staff in the initiative and clear communication. The factors contributing to support failure relate to insufficient funding, human resource constraints, poor coordination and communication, inflexible procedures and limited country knowledge.

FIGURE 70 CRITICAL SUCCESS FACTORS FOR SUPPORT ACCORDING TO SAI RECIPIENTS
Graph shows the frequency with which each potential success factor was mentioned by recipient SAIs compared to the average number of mentions across all factors (the average is set to 100%)

FIGURE 71 FACTORS CONTRIBUTING TO SUPPORT FAILURE ACCORDING TO SAI RECIPIENTS
Graph shows the frequency with which each potential failure factor was mentioned by recipient SAIs compared to the average number of mentions across all factors (the average is set to 100%)
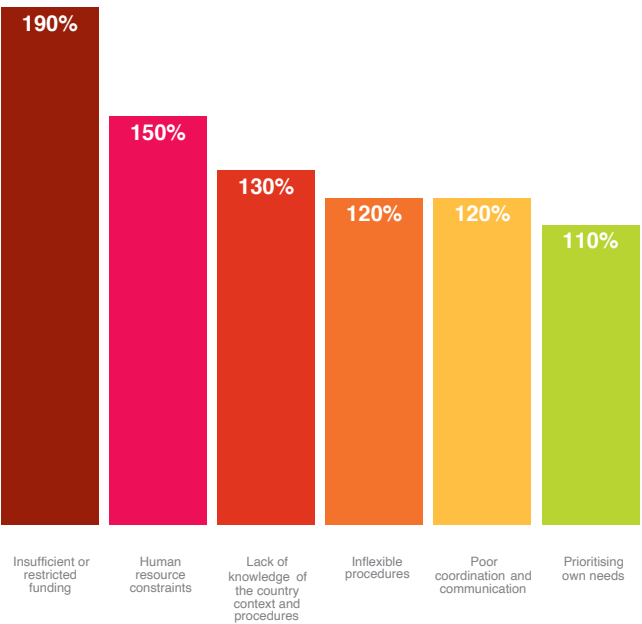
Source: INTOSAI Global Survey 2020

SAI providers of support were also asked the same questions on critical success and failure factors for support. (As the survey only went to SAIs, the views of other non-SAI providers of support were not collected.) Providers identified the critical success factors as commitment from SAI leadership, subject matter knowledge and effective communication. The most critical factors contributing to failure were again insufficient funding, language barriers and insufficient allocation of staff time by the recipient SAI to the project.

FIGURE 72. CRITICAL SUCCESS FACTORS FOR SUPPORT ACCORDING TO SAI PROVIDERS

Graph shows the frequency that each potential success factor was mentioned by provider SAIs compared to the average number of mentions across all factors (the average is set to 100%)

Commitment from SAI leadership	Subject matter knowledge	Effective communication	Knowledge of SAI's context	Full commitment and participation of recipient staff in support activities	Good project design	Good project management	Sufficient staff time allocated recipient SAI
160%	160%	150%	130%	110%	100%	100%	100%

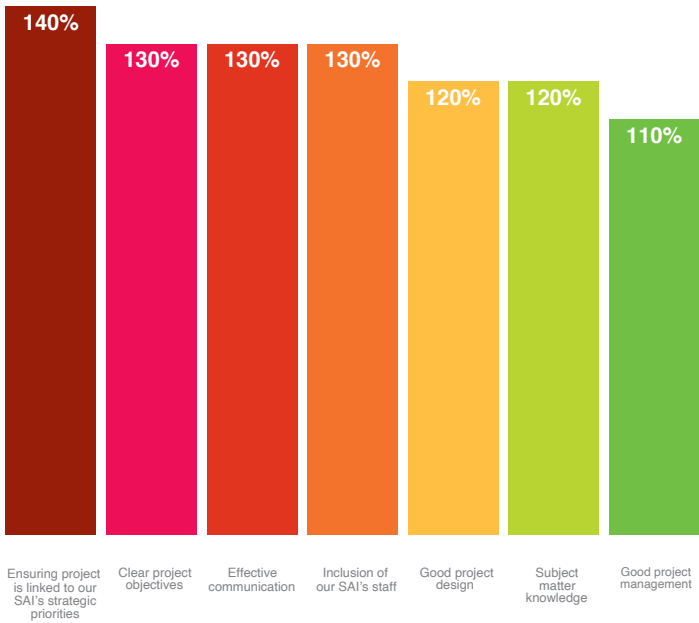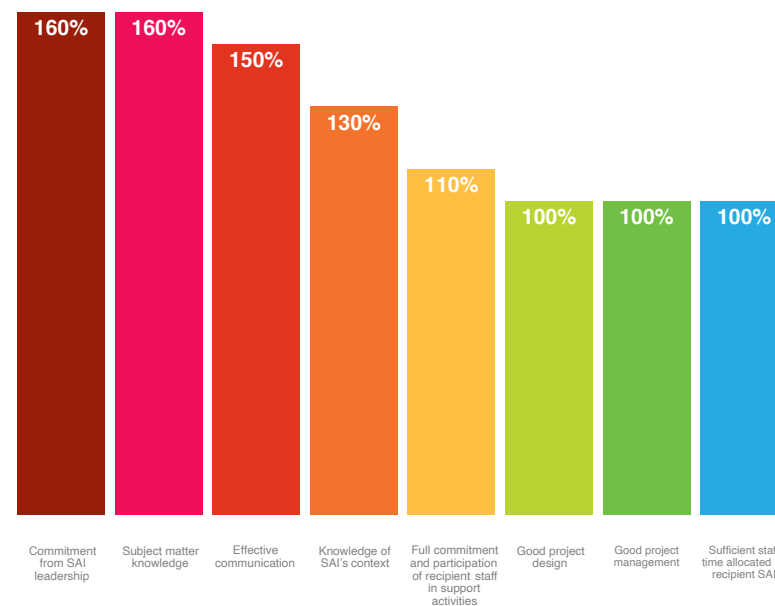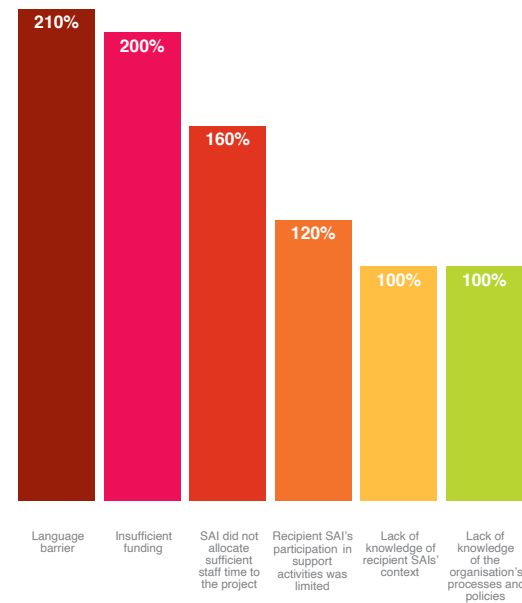## FIGURE 73 FACTORS CONTRIBUTING TO SUPPORT FAILURE ACCORDING TO SAI PROVIDERS

Graph shows the frequency with which each potential failure factor was mentioned by provider SAIs compared to the average number of mentions across all factors (the average is set to 100%)

Language barrier	Insufficient funding	SAI did not allocate sufficient staff time to the project	Recipient SAI's participation in support activities was limited	Lack of knowledge of recipient SAIs' context	Lack of knowledge of the organisation's processes and policies
210%	200%	160%	120%	100%	100%

Source: INTOSAI Global Survey 2020

Comparing these factors with those outlined by support recipient SAIs shows that:

- Subject matter knowledge is crucial from both the recipient and provider's point of view
- While receivers emphasise alignment with the strategy, providers point at the importance of ownership from the recipient SAI. Both elements are related.
- While providers emphasise effective communication, recipient SAIs point at the importance of including recipient SAI staff in the project. Both elements are related.
- Insufficient funding, human resource constraints and poor coordination and communication (including language barrier) are considered the most important common factors limiting success for support recipient and support provider SAIs.

5.6 COORDINATION OF SUPPORT

There has been a slight increase in the percentage of developing country SAIs that have a donor coordination group to support their capacity development, from 42% in 2017 to 44% in 2020. Among the 97 SAIs where there is more than one donor, 56 SAIs confirmed having an established donor coordination group. The countries in which this practice is the most common are LMI countries in CREFIAF, AFROSAI-E and ASOSAI.

The success of this mechanism was mostly determined by regular meetings with the stakeholders (39%) and a good understanding of the country context (36%). Among the factors contributing to failure of donor coordination, 24% of SAIs mentioned lack of a dedicated coordination/discussion (policy dialogue) forum focused on audit (or accountability). Further, 21% mentioned shortcomings in communication and 18% noted the lack of understanding of the country context.

FIGURE 74 RANKING OF DONOR COORDINATION SUCCESS FACTORS

Graph shows the frequency with which each potential success factor was mentioned by SAIs compared to the average number of mentions across all factors (the average is set to 100%)

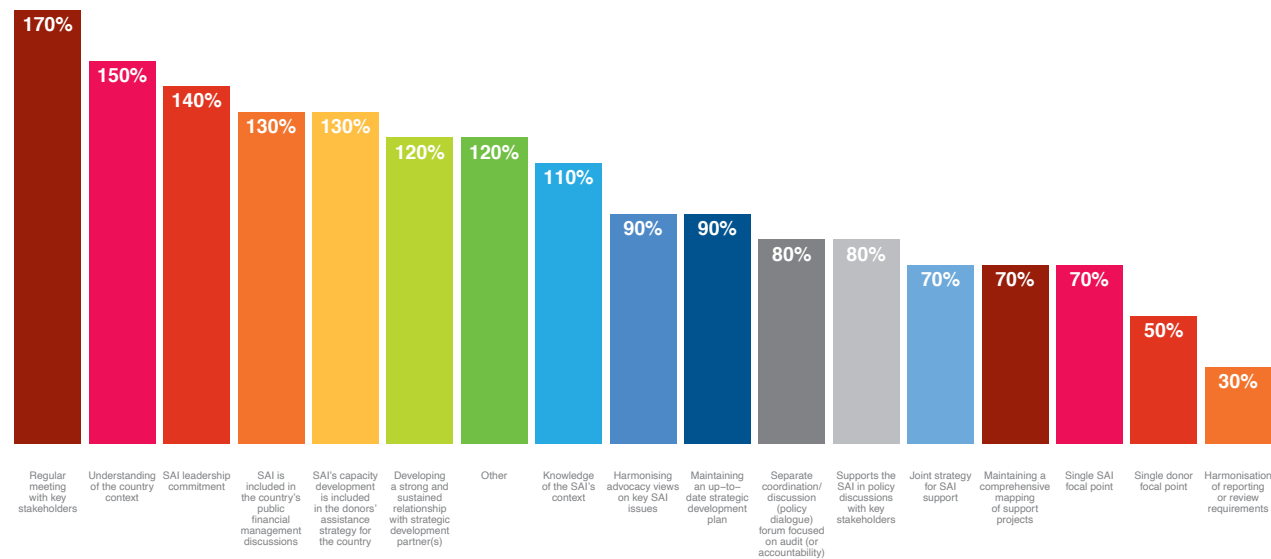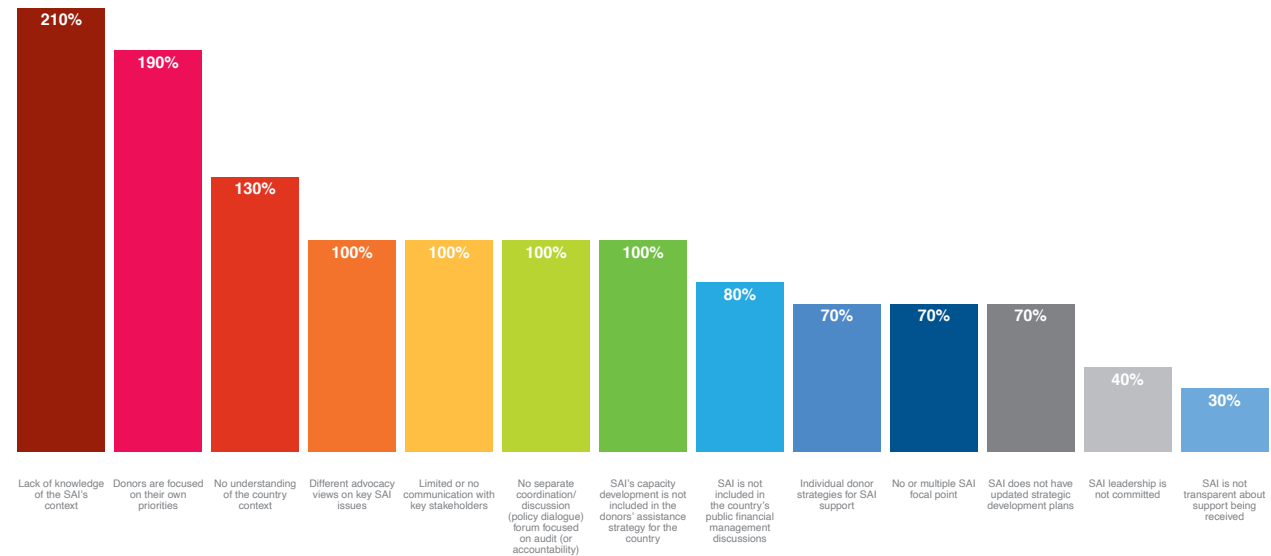| Regular meeting with key stakeholders	Understanding of the country context	SAI leadership commitment	SAI is included in the country's public financial management discussions	SAI's capacity development is included in the donors' assistance strategy for the country	Developing a strong and sustained relationship with strategic development partner(s)	Other	Knowledge of the SAI's context	Harmonising advocacy views on key SAI issues	Maintaining an up-to-date strategic development plan	Separate coordination/ discussion (policy dialogue) forum focused on audit (or accountability)	Supports the SAI in policy discussions with key stakeholders	Joint strategy for SAI support	Maintaining a comprehensive mapping of support projects	Single SAI focal point	Single donor focal point	Harmonisation of reporting or review requirements
170%	150%	140%	130%	130%	120%	120%	110%	90%	90%	80%	80%	70%	70%	70%	50%	30%

FIGURE 75 RANKING OF DONOR COORDINATION FAILURE FACTORS

Graph shows the frequency with which each potential failure factor was mentioned by SAIs compared to the average number of mentions across all factors (the average is set to 100%)

Lack of knowledge of the SAI's context	Donors are focused on their own priorities	No understanding of the country context	Different advocacy views on key SAI issues	Limited or no communication with key stakeholders	No separate coordination/ discussion (policy dialogue) forum focused on audit (or accountability)	SAI's capacity development is not included in the donors' assistance strategy for the country	SAI is not included in the country's public financial management discussions	Individual donor strategies for SAI support	No or multiple SAI focal point	SAI does not have updated strategic development plans	SAI leadership is not committed	SAI is not transparent about support being received
210%	190%	130%	100%	100%	100%	100%	80%	70%	70%	70%	40%	30%

Source: INTOSAI Global Survey 2020