

Programme document



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Acronyms

AFROSAI-E	African Organisation of English-speaking Supreme Audit Institutions
CREFIAT	African Organisation of French-speaking Supreme Audit Institutions (Regional Council of Training for Supreme Audit Institutions of Sub-Saharan Francophone Africa)
CSO	Civil Society Organisation
GCP	Global Call for Proposals
IDI	INTOSAI Development Initiative
INTOSAI	International Organisation of Supreme Audit Institutions
ISSAI	International Standards for Supreme Audit Institutions
MoU	Memorandum of Understanding
NGO	Non-Governmental Organisation
PAC	Public Accounts Committee
PAP-APP	Partenariat d'Appui Accéléré par des Pairs - Accelerated Peer-Support Partnership
PFM	Public Financial Management
SAI	Supreme Audit Institution
SAI PMF	Performance Management Framework for SAIs
SDGs	Sustainable Development Goals
SSMF	SAI Strategic Management Framework

Executive Summary

1 Introduction

1.1 Relevance

Implementing the 2030 Agenda for Sustainable Development requires a sound domestic public finance systems to foster fair and effective domestic revenue collections and use. The Addis Ababa Action Agenda (AAAA), as an integral part of the 2030 Agenda, sets a new paradigm for implementation through the effective use of financial and non-financial means, by placing domestic action and sound policies at the forefront.

SAIs can play a key role in promoting good governance and curbing corruption. Through their audits, SAIs seek to provide objective information about major financial irregularities, lack of compliance with laws and regulations, and ways in which public sector entities can improve their service delivery to citizens. Strong SAIs are both part of SDG number 16, as well as an important enabler of achievement of other SDGs. Yet several SAIs in challenging contexts struggle to conduct relevant audits and provide value and benefits for the Parliament, the Executive, and the citizens.

The INTOSAI Donor Cooperation (IDC) aims to stimulate scaled up support to the most challenged SAIs globally, in particular SAIs in political unstable or fragile environments. In 2017 the IDC launched an initiative in which nine SAIs in Africa were selected. As a result of this, various projects of support to these SAIs are ongoing by INTOSAI partners and with funding of various donors. Synergies across the country projects are stimulated through the Accelerated Peer-support Partnership programme or Partenariat d'Appui Accéléré par des Pairs in French (PAP-APP). This is a joint programme of CREFIAF (African Organisation of French-speaking Supreme Audit Institutions - Regional Council of Training for Supreme Audit Institutions of Sub-Saharan Francophone Africa), AFROSAI-E (African Organisation of English-speaking Supreme Audit Institutions) and IDI supported financially by the EU through an action grant to IDI for 2020-2023.¹

Based on positive experiences with the support to the nine selected SAIs and a recommendation from an external evaluation, the IDC in 2020 decided to initiate a new global initiative for SAIs in challenging contexts. This new initiative was labelled the "Global SAI Accountability Initiative" (GSAI). To identify relevant SAIs and develop a roadmap for GSAI, a committee was established. The committee consisted of the following donors: EC, USAID, NORAD, World Bank and IADB. The following INTOSAI entities took part: IDI, CBC (the INTOSAI Capacity Building Committee), CAROSAI (the Caribbean Organization of Supreme Audit Institutions), CREFIAF, AFROSAI-E, OLACEFS (Organization of Latin American and Caribbean Supreme Audit Institutions), ARABOSAI (the Arab Organization of Supreme Audit Institutions), SAI USA and SAI India.

As beneficiary SAIs, a large number of SAIs globally were considered using criteria as being in a challenging context, having limited support currently and showing a clear expression of interest. Following a recommendation of the committee, the IDC leadership in September

¹ Strengthened performance of the most challenged Supreme Audit Institutions through the Accelerated Peer-Support Partnership programme (PAP-APP) HUM/2019/413-164

2022 decided to launch GSAI with the SAs of Dominica, Haiti, Honduras and Kyrgyzstan. Four additional SAs were added by the GSAI committee in December 2022 – the SAs of Benin, Belize, Lebanon and Tajikistan. IDC requested IDI to take lead on establishing an implementation programme for the GSAI, including consultation with interested partners for the different countries on their role in the programme and country projects, contribute to establish donor funding, lead the work on planning and coordinate the capacity development approaches and implementation strategies during an initial phase.

Based on this, the IDI has established an overall programme for the various country projects and partners expected to be involved. In each of the countries, both financial and technical partners (including SAs) have shown interest to establish dedicated support to the SAs. The ambition for IDI is to have a coordinating role and enable other INTOSAI providers to be the main provider of support to the SAs. Internally in IDI the programme is to be managed by the Bilateral Support unit to ensure synergies with the ongoing Accelerated Peer-support Partnership (PAP-APP) programme.

1.2 Target groups and final beneficiaries

The programme is targeting providers of support to the SAs selected by the IDC for GSAI, seeking to enable these to succeed in establishing relevant and effective support to the beneficiary SAs. This is expected to benefit the beneficiary SAs as institutions and the current staff. Through enhanced capacity and performance, these SAs are finally expected to create benefits and values for both government and citizens in their countries.

The programme is expected to contribute to stronger ability of INTOSAI providers (SAs and regional secretariats) to support SAs. Lessons learned and good practices and stories will be shared globally, enabling both SAs and other providers to benefit from the programme.

1.3 Needs and constraints

The SAs selected for GSAI differ in terms of size, SAI model, current capacities and audit deliverables. A tailored design of country projects is therefore regarded as essential for effective support. This means building on the unique needs and opportunities of each SAI.

The table below shows an initial overview of the SAI strategic plan period, needs of support expressed by the SAI and potential providers of support. The table also shows travel risks which is an indication of constraints of establishing effective support.

Country	Strategic plan	Support needs expressed by SAI (initially and to be refined)	Existing support partners involved	Potential financial support	Potential technical support	Country security risk
Belize	2021-2024	Human professional capacity; financial and compliance	No	IADB	CAROSAI; SAI India;	Low travel risk

Country	Strategic plan	Support needs expressed by SAI (initially and to be refined)	Existing support partners involved	Potential financial support	Potential technical support	Country security risk
		audits, QAC review				
Benin	No current	Strategic Plan, ICT infrastructure, auditors' competence	Yes	EU country delegation; USAID; SECO	SAI France; GIZ	Medium travel risk
Dominica	2021-2026	Audit quality and types (incl performance and forensic); strategic management; independence	WB; EU	EU through IDI	SAI India; SAI Latvia; CAAF	Low travel risk
Haiti	2016-2024	Legal framework and independence; performance and financial audit; training facility	IADB; UNDP; USAID; EU; WB	Global Affairs Canada	SAI France; Canadian Audit and Accountability Foundation (CAAF)	High travel risk
Honduras	2019-2024	Audit techniques; Quality Management; Communications; HR, ICT-management	No	USAID; IADB;	SAI Costa Rica; OLACEFS; CAAF	High travel risk
Kyrgyzstan	2022-2026	ISSAs audit manuals; digitalization of audit work, audit software; stakeholder management and communications, website	No	ADB; SECO	SAI Poland; SAI India; Chartered Institute of Public Finance and Accountancy (CIPFA)	Medium travel risk
Lebanon	2020-2025 (draft)	ICT infrastructure, audit methodology	Yes (EU and WB)	EU through IDI	SAI France; SAI Sweden (considering)	High travel risk

Country	Strategic plan	Support needs expressed by SAI (initially and to be refined)	Existing support partners involved	Potential financial support	Potential technical support	Country security risk
Tajikistan	2019-2023	General professional development of staff	No	SECO	CIPFA	Medium travel risk

Although each SAI has a unique need of support, there seems to be some similar needs shared by several of the SAIs, especially needs for improving audit quality and digitalization. It is also assumed based on the PAP-APP programme experiences that several SAIs have an ongoing need to enhance strategic management, professionalization and practices for utilization of external support. The needs shared by several SAIs will be addressed through programme facilitated sharing of good approaches of support among the providers in the different country projects.

Among the interested providers of support, there is a mix of experienced and less experienced INTOSAI providers and donors. It is assumed that the country level donor representatives have a relatively good understanding of the country situation and are important to involve during both design and delivery of support. At the same time, it is assumed that donor representatives have limited overview of available INTOSAI resources and experience with SAI support specifically. The programme will thus take an active role in mobilizing partners and integrating INTOSAI resources in the country projects.

For technical providers of support, it is assumed that many are less experienced in how to provide support to a SAI in effective collaboration with other partners and operate in a challenging context. This includes taking into account the political sensitivity, the lack of trust, need for a holistic approach and the need for resource persons with the right personal and professional skills to operate in a challenging context. The programme thus includes training and guidance to providers of support in these areas

2 Intervention logic

2.1 Overall objective and impact

The objective of the programme is to “*Enable SAIs in challenging environments selected for GSAI to enhance their capacities and performance through scaled-up, SAI-led and strategically based capacity development support.*” This overall objective is based on the objective defined by IDC for the initiative.

The programme will contribute towards the achievement of the Sustainable Development Goal 16. As independent oversight bodies, SAls are central to strengthening and developing effective, accountable and transparent government institutions (SDG target 16.6).²

Three success criteria have been defined for GSAI in the ToR adopted by IDC, and two of them are relevant for the programme:³

1. **Support mobilized:** All SAls succeed in getting support for a minimum of one project within two years. The size of the project may not necessarily be large and long-term but represent a strengthening of an area clearly prioritized by the SAI.
2. **SAI capacity development and performance:** Within 5 years the SAls enhance their capacities and performance, in particular in the form of better and more relevant audit reports.

The measurable indicators for these two overall success criteria are further presented in the result framework for the programme.

2.2 Result framework

The overall programme result framework is illustrated in Figure 1. The programme is expected to have immediate outcomes in the form of scaled-up support established and delivered effectively to the SAls selected for GSAI. The programme outputs of contributing to good practices for support are expected to enable scaled-up and relevant country projects, in which enable the SAls to enhance their capacities and deliver key audit results ("SAI outputs"), leading to SAI outcomes and finally impact of the SAI's work in their countries. Global sharing of good stories and approaches of support to the most challenged SAls are also expected to contribute to more effective future support to SAls in similar situations.

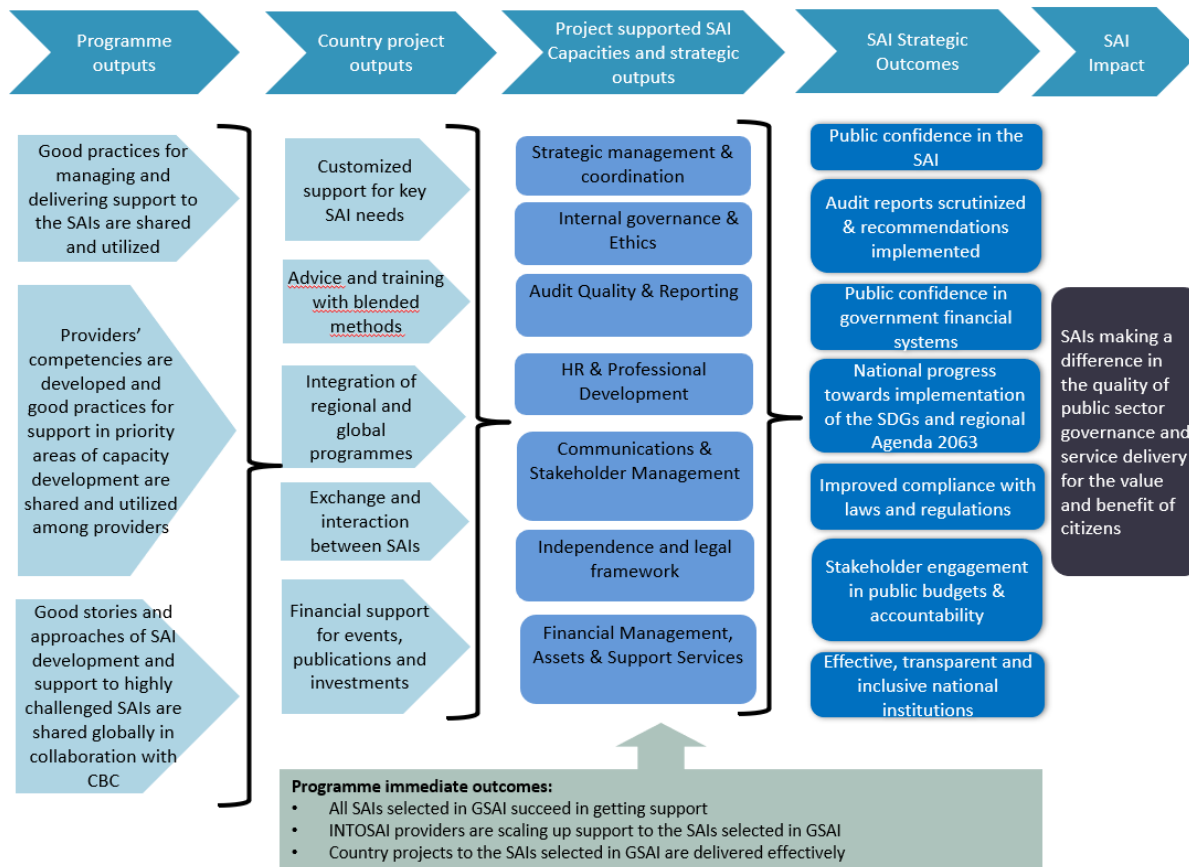
The country projects for the SAls will be developed in close partnership between the SAls and providers of financial and technical support. Each country project will have its own result framework, depending on the prioritized needs of support and ambitions of the SAI, as well as support ability of the providers. The programme will compile these result frameworks, and especially select some indicators across the SAls that can capture results in the form of project supported SAI capacities and outputs, and SAI outcomes.

² In auditing public expenditure and government accounts, SAls promote transparency in the use of public funds and can help to combat corruption in the public sector (SDG 16.5). SAls can also act as models of transparency and proper financial management in their own operations, helping to foster good governance and accountability. SAls can assess the preparedness of national governments to implement the SDGs and undertake performance audits of progress on SDG implementation. By, IDI "Auditing the SDGs" <https://www.idi.no/work-streams/relevant-sais/auditing-sdgs>

³ The criteria related to selection of SAls is not applicable for the programme as selection of SAls is the responsibility of the GSAI committee and ultimately IDC leadership. The criteria for selection is formulated as "The initiative succeeds in considering and including SAls from all INTOSAI regions, that operate in the most challenged environments, and currently are receiving limited support and/or have limited prospects of future support".

The fundamental pre-conditions for these results are related to country political support to the SAI and SAI commitment to change. See programme specific pre-conditions and risks in chapter 2.1.4.

Figure 1 GSAI Programme result framework



2.3 Main studies as a basis for the programme

Several of IDI's country projects with SAIs in challenging contexts and the PAP-APP programme have been evaluated externally. The evaluations in general confirm the strength of the approach developed in the IDI Bilateral policy and PAP-APP programme.⁴ The established approaches and lessons learnt will be used in the guidance for the GSAI country projects.

Three of the SAIs selected (SAI Dominica, SAI Honduras and SAI Kyrgyzstan) have assessed their own current capacity and performance using the SAI PMF assessment, and on the basis of this made strategic plans. This has been supported by the IDI's Strategic Planning, Monitoring and Reporting programme (SPMR), and gives a solid basis for identifying relevant areas of support.

⁴ See evaluations here: [Evaluations \(idi.no\)](https://www.intosai.org/evaluations)

2.4 Integration of cross-cutting issues

2.4.1 Sustainability

The GSAI programme has an intrinsic intention to contribute towards sustainable development according to the 2030 Sustainable Development Goals (SDGs) agenda. Sustainable development is development that meet the needs of the present without compromising the ability of future generations to meet their own needs. SAls have a natural role in the follow up and review of SDGs within their national contexts.

The GSAI programme encourages each beneficiary SAls and partners to address sustainability in projects. The GSAI partners could support SAls in their own sustainability efforts as organisations, or in conducting audits in sustainability related topics.

To achieve sustainable development, it is crucial to understand the three interlinked pillars of sustainability in harmony:

1. Governance sustainability: it refers to having in place sustainable governance structures that consider the principles of efficiency and effectiveness in economic and operational processes within the organization.
2. Environmental sustainability: at the organizational level, it refers to ensuring sustainable environmental management, safeguarding use of natural resources, preventing or diminishing pollution, amongst others relevant local aspects.
Going beyond, it could represent the SAI conducting performance or compliance audits on sustainability issues such as environment and climate change governmental actions.
3. Social sustainability: at the organizational level, it refers to ensuring equal opportunities within the organization, non-discrimination and gender equality policies and practices. In addition, the SAI could also conduct performance or compliance audits on national SDG programs in reference to gender and inclusion (SDG5).

Economic sustainability

Social sustainability - gender, inclusion and diversity

Promoting gender equality, diversity and inclusion is a way to lead by example for SAls. Gender equality has been strongly linked to poverty reduction, improvements in justice and equity in society, as well as improvements in economic development. With the Sustainable Development Goals, inclusion in general has become a high priority.

In the development of country projects, the partners will be encouraged to identify opportunities and good strategies to promote gender equality, diversity and inclusion. In the planning phase an analysis of the current situation for gender, diversity and inclusion in each SAI will be offered from the programme, including setting a baseline using the indicator for SAI Gender, Diversity and Inclusion developed in the PAP-APP programme.

Gender, diversity and inclusion is one of the prioritized areas where the programme will share good practices with providers during the implementation phase. This will include both enhancing gender, diversity and inclusion internally in the SAI as well as a topic for audits. The work will build on the ongoing support by PAP-APP and other IDI initiatives to these areas.

Environmental sustainability - climate change and protection of the environment

The programme will seek to minimize the need for flights, which has a negative climate impact. This will be done by actively using videoconferencing and ict-tools for communication and support. In addition, IDI will compensate for CO2 emissions to reduce air travel emissions.

In the development of country projects, the partners will be encouraged to identify opportunities and good strategies for online collaboration. For SAIs with a weak capacity for working online, support to this will be sought established in the early phase of the projects.

2.4.2 Digitalization

2.4.3 Raising SAI profiles

Videos
Communication

3 Implementation approach

3.1 A phased approach enabling partners to manage projects with limited IDI involvement in the medium and long-term

In general IDI will seek to enable the SAIs and other providers to take an active role in the implementation of GSAI. This will be done by inviting all partners to take part in the design of projects an early stage and preparing all partners to take responsibility for activities. Limiting the role of IDI is important as IDI has limited capacity to provide dedicated support to individual SAIs. To establish long term peer-based support by INTOSAI providers, it is necessary that regional secretariats and SAIs are able to take lead responsibility for projects. In some countries it may be necessary to also mobilize non-profit providers (as CIPFA and CAAF) and firms to secure scaled-up support to the SAIs.

3.1.1 Planning phase – Q4 2022 – Q4 2023

- IDI engages with donors and technical partners relevant for the programme and country projects. These consultations build on the initial dialogue with the partners in the pre-launch phase where partners gave preferences for role and engagement.
- A kick-off workshop outlining the overall process and success criteria for the implementation of GSAI. It includes training on how to collaborate well and how SAIs can engage with partners. Key objectives of the workshop include:

- Enable all stakeholders to understand the overall objective, process, and success criteria of GSAI
- All stakeholders have a brief understanding of the current situation of each SAI and opportunities for increased performance through support
- All SAIs have an understanding of different support modalities and key lessons learned of capacity development of SAIs in challenging context
- SAIs, donors and technical partners have a joint understanding of good processes for SAIs to mobilize and manage external support
- Facilitate country visits and frequent contact between SAIs and relevant providers especially to:
 - Enable the SAI and partners to develop a good understanding of SAI needs of support, considering what are the most critical areas for the SAI to be able to add value in the country.
 - Set baseline of SAI status, including in the areas of Gender, Diversity, Inclusion.
 - Establish coordination mechanisms in each country. It is recommended that for each country a SAI support group is created to contribute to coordination and harmonization of support. The groups are expected to share information on support to the SAI and regularly meet for updates and discussions on support modalities. Each country group will have to define the roles, responsibilities and routines for sharing information and meetings, customized to the country situation and the SAI's preferences and abilities. The groups are established with a view to have representation of the following: SAI, donor organization(s), peer support provider, current providers of support (if any) and the regional secretariat.
 - Assist each SAI and partners to develop minimum one project, including support to an audit related area. The project for support to an audit areas is proposed to be for an audit assignment clearly in need of support and where support can lead to an actual audit result delivered and shared.
- Facilitate agreement on country project support for an initial period of about 2 years to each of the SAIs

3.1.2 Initial (phase 1) support (2023 – 2025)

- Implementation of projects agreed in the planning phase
- Development of long-term support projects with specific activities and associated timeframes for each SAI

3.1.3 Long term (phase 2) support (2024-)

- SAIs transition to long-term support phase as soon as initial support is completed and long-term projects are ready and have secured funding. In some countries it may be possible to agree on long-term support to the SAI already in the initial support phase, especially with a holistic strategic plan and sufficient absorption capacity of the SAI in place.

Contexts⁷ will be utilized, such as the guide “State building in fragile situations – the role of Supreme Audit Institutions and their international partners”.

Depending on the request of the providers, the following will also be considered:

- Deeper exchanging of governance and management routines for managing bilateral support projects in synergy with other support
- Provide specific advice to providers, for instance for engagement of advisors, follow-up of project agreements, etc.
- Support projects to integrate ongoing global and regional programs
- Contribute to joint events of the SAIs, where several providers are involved and important synergies benefits are there if working together
- Provide quality review of selected project products and deliverables

3.3 Develop providers' competencies and share good practices for support in prioritized areas of SAI capacity development

In collaboration with the ongoing PAP-APP programme, the GSAI programme will develop and share good practices for providing support to the SAIs in areas supported in several SAIs. These areas are to be decided after country projects are planned in first half of 2023. It will be important to select areas where several SAIs have requested for support and providers will appreciate and benefit from sharing of good practices. The following areas are expected to be relevant and important for several providers of support:

- SAI annual audit process and quality
- SAI strategic change management
- SAI coordination of partners and projects
- SAI actions for gender, diversity and inclusion

3.3.1 Good practices for support to the SAI annual audit process and quality

The fundamental legitimacy of the SAI relies on the ability to deliver an annual audit report addressing main PFM challenges in the country. While audits take different forms and approaches, several SAIs have an ongoing challenge to ensure good overall audit planning, prioritization of main audit activities and delivery of a quality annual audit report to the public.

To enable the beneficiary SAIs to succeed in improving their annual audit report, it is assumed that INTOSAI providers have a comparative advantage in supporting overall audit management. The programme will therefore stimulate support in this area by encouraging sharing good practices for support related to overall annual audit planning, quality control of the audit process and quality review of the main audit report. The actual priority of this area will be developed more in detail depending on what the beneficiary SAIs request of support to this area.

3.3.2 Good practices for support to SAI strategic change management

Strategic change management for SAIs involves policies, strategies and techniques intended to direct SAI top management and staff's attention and behavior towards the continuous and holistic improvement of SAI performance in line with strategic outcomes and outputs. It does

⁷ See here: <https://www.intosaicbc.org/acccgoodstories/>

so by also explicitly factoring in the broader governance and political economy environment in which the SAI operates and the expectations of the key SAI stakeholders. The ability of SAI leadership to lead strategically and establish core strategic management systems and practices is regarded as a key determinant of implementation of strategic plans and SAI progress. The programme can offer guidance and resources for country project providers to support SAs in strategic change management. This can be done utilizing resources of IDI's SPMR initiative, as well as examples of practices from the PAP-APP SAs.

3.3.3 Good practices for support to SAI mobilization and coordination of external support

Related to strategic management is coordination of different support projects and partners. This is assumed to be critical for good utilization of support, but also challenging. In many countries the SAI and the providers of support have an objective to coordinate, but no extra resources or requirements are put into ensuring this coordination is operative and effective. To avoid such a scenario, the programme can share good practices and advise the SAs and providers on how to make the Support Groups effective for coordination among several projects and supporting the SAI in advocacy and efforts to increase independence. The groups and SAs are advised to ensure the following mechanisms are operative:

- The SAI Strategic plan guides scope and timing of external support projects at a general level
- The SAI Operational plan includes all external support and is used to adjust priorities, scope, budget and timing annually
- There are regular meetings for all main partners to review achievements and set main plans
- The annual SAI Performance report compiles progress of all projects and is used as a basis for project reports

3.4 Contribute to global sharing of good practices of support to highly challenged SAs and good stories of how such SAs strengthen their capacities and performance

The SAs and various partners involved in GSAI are expected to gain much experience of working together and what is successful capacity development especially for SAs in challenging contexts. In collaboration with the INTOSAI CBC workstream on Auditing in Complex and Challenging Contexts, efforts will be done to compile good stories from the SAs and share these globally. "Good stories" are short and inspiring stories showing how a SAI has addressed or managed to overcome challenges related to a complex situation. There can be stories about both the experiences related to both supporting and management of SAs in such situations. Through the CBC working group on peer-to-peer support it will also be sought to share material and approaches developed through GSAI work.

3.5 Programme management

The programme is established in IDI's Bilateral Support unit and managed in the ordinary IDI system of planning, monitoring and reporting. A programme team will be responsible for the daily management of the programme. The members of the team are expected to have a combination of competencies, including SAI understanding, capacity development support

experience and language skills necessary for effective communication with the providers and most SAs involved.

Donors and providers being involved at programme and in various country projects will be invited to take part in regular meetings (as bi-annually). Topics for discussion include the progress of projects, the role of the various partners in projects, and how good practices and resources can be shared better and synergies across projects and partners ensured. This is expected to also contribute to good coordination between global and regional programmes and the providers in the various SAs.

The country projects are expected to be led by different providers and involve different partners and funding arrangements. For projects to be SAI-led, IDI would advise the country project partners to establish a project Steering Committee led by the Head of SAI and where there is an annual meeting to approve the report and plans.

3.6 Communication objectives and plans

3.6.1 Communication strategies and results

Regular and powerful communication with stakeholders is important both at the programme level and in each of the country projects. The GSAI programme will through external communication seek to strengthen support to the beneficiary SAs and the profile of partners involved by:

1. Keep key stakeholders regularly updated about progress, results and lessons learned of the programme and related country projects
2. Develop and share good stories and material globally for enhanced support to challenged SAs
3. Combine programme communication with support to the SAs' own communication work.
4. Use multiple channels of communication to ensure visibility of the SAs and the programme efforts and results

External communication has a number of potential immediate results, such as greater understanding, motivation and involvement of partners. This can again influence on the actual results in the projects in terms of SAI capacities, outputs and outcomes.

For the programme, the main result for communication to be measured are the results related to 2.6 Good stories of SAI development and support projects shared globally.

3.6.2 Communication principles

- Promote the SAs and their values such as independence, integrity and professionalism
- Promote the partner institutions and their values such as innovative, collaborative and inclusive.
- Give credibility to the financial donors of the programme in line with funding contracts, such as use of logos.

3.6.3 Communication plans

How will we keep key stakeholders regularly updated about progress, results and lessons learned of the programme?

- 1) By compiling all main information about the programme in the IDI website, where stakeholders know they can find all main information. The following information is expected to be on the website: Main plans, reports, stories, material and SAI products as a result of programme support.
- 2) By reporting programme progress and results through the IDI annual performance and accountability reports, and thereby benefit from the wider sharing of these reports.
- 3) By developing illustrative presentations of programme and project progress that makes it easy for stakeholders to understand and discuss the overall status.
- 4) By sharing short programme updates to all partners in so called "GSAI Partner updates" at least twice a year, through direct communication channels as e-mail.
- 5) Use larger INTOSAI events to present and promote the GSAI programme and the work of the challenged SAs.
- 6) Offer presentations and updates on programme progress to development partners.

How will we develop and share good stories and material globally for enhanced support to challenged SAs?

- 7) Compile stories from each country and develop and share these in partnership with the INTOSAI Donor Cooperation and the CBC working groups on Auditing in Complex and Challenging Contexts and Peer-to-peer partnership.
- 8) Compile and develop support material from all projects and providers, and share these in partnership with the CBC working groups on Auditing in Complex and Challenging Contexts and Peer-to-peer partnership.
- 9) Use different media for sharing progress and stories depending on the SAI preferences. Options for media include website article, webinar or interview session, video.
- 10) Organize regular events to share relevant material for beneficiary SAs and providers of support.

How will we combine programme communication with support to the SAs' own communication work?

- 11) By encouraging the SAs to prioritize external communication and visibility in general through support to strategic change management, and share with the SAs ways and material in which this can be done.
- 12) By supporting specific SAI communication and visibility actions in the country projects, and through that work develop stories, news articles, videos, etc together with the SAI for sharing both by the SAI and the programme. This includes SAI stories and articles to be shared with national stakeholders in government, media and civil society.

How will we use multiple channels of communication to ensure visibility of the SAIs, partners and the programme efforts and results?

- 13) By developing videos presenting the programme, and encourage partners to develop videos presenting country projects.
- 14) By using social media such as Twitter and Facebook actively benefitting from the IDI routines for use of these channels, and encouraging partners to re-post or develop their own postings.
- 15) By encouraging partners and donors to share GSAI related news and stories in their channels.

3.6.4 Who are the key stakeholders of GSAI and their assumed communication needs?

Stakeholder	What communication is relevant from the GSAI programme?
Beneficiary SAI	• Programme plans and progress in general, for the SAI to compare its situation and needs with other SAIs • Material for developing the SAI and relevant examples and inspiring stories of other SAIs
Peer-SAIs and other partners providing support to the SAIs	• Good material for support to SAIs, as well as and relevant examples and inspiring stories of SAI capacity development • Programme plans and progress in general, for the provider to compare and harmonize its effort to other projects
Other SAIs and bodies in INTOSAI	• Key success stories relevant for a wider audience • Programme lessons learned on how SAIs' in a challenging context can develop and the INTOSAI community can contribute
Financial partners of the programme and country projects	• General progress of the programme and the partner-SAIs • Success stories for sharing
Government entities, media, research entities and CSOs in the countries of the partner SAIs	• Country relevant stories on SAI performance, challenges, audit results and new developments

3.7 Evaluation

An evaluation of the programme will be carried out in the late third or early fourth year of the programme and will include the initial results of the country projects. It is also expected that some of the country projects will be reviewed or evaluated. These evaluations will be utilized

and compiled by the programme. The programme may continue after the planned period depending on the length and needs of the various providers and country projects.

4 Sustainability of the programme

4.1 Expected impact of the programme

At a global level, the programme can enhance sustainability of peer-support by increasing the number of providers with capacity and positive experience in collaborating with SAls in challenging situations. The ultimate impact is related at how the SAls improve their performance and impact in their societies. *SAI Impact* refers to the contribution that SAls make to the quality of public sector governance and service delivery for the value and benefit of citizens.

There is a variation among the current SAls selected for GSAI in terms of how the strategic plans and needs of support are linked to societal impact. The programme will develop and advice for country projects to establish a result framework linked to capacities critical for enabling SAI outputs (audit results) leading to key strategic outcomes in which can contribute to impact.

4.2 Risk analysis and management

The SAls have significant challenges of performance and often an unfavourable environment. Furthermore, working in challenging contexts involves a risk of doing harm due to a complex and stressed situation. The implication is that the country projects will involve high developmental and operational risks (such as delays), but also reputational risks for the partners. Risks related to the GSAI programme are grouped in the following categories:

- Programme level operational and reputational risks
- Project level operational and reputational risks
- SAI development risks

Table 3 shows the main programme level operational and reputation risks.

Table 1 Programme level operational and reputational risks

Programme risks	Specification and examples	Strategies to deal with the risks
Lack of INTOSAI providers (SAls and regional secretariats) able to be responsible for support to the SAls in the medium and long term	• SAls may find it challenging to prioritize the time and effort required to work dedicated and build competencies related to support to the SAls in GSAI • Few INTOSAI providers able to take responsibility for donor funding • IDI will be responsible for funding of several country	• Mobilize regional secretariats as partners in projects, and explore options for making these able to handle donor funding for long-term support • Engage implementation partners who can receive donor funding and work in collaboration with INTOSAI partners not able to so

Programme risks	Specification and examples	Strategies to deal with the risks
	projects in phase 1, but can not be responsible for long-term and high-scale dedicated support to the SAls	Regularly have a dialogue with donors on mechanisms for ways to fund projects where INTOSAI providers take a strong role
Insufficient communication and understanding due to non-familiar language	- Tadjik language not much known generally - Limited number of providers with Russian speaking staff	- Extra effort to mobilize partners with Russian language skills - Seek to utilize automatic interpretation tools as far as possible, such as for written communication - Through a dialogue with the partners, find a solution for interpretation that makes training events and collaborative work running well
Less relevant and effective support due to less experience of some providers in dedicated and customized support	- Lack of experience in considering what support interventions are most effective in enabling sustainable change and results in the SAI – set out a theory of change - Different understanding and experience among providers on what “SAI-led” projects can mean in practice and how it can be applied - Lack of sensitivity for the hyper-politicized environment in which the SAls operate and support needs to consider	- Encourage partners to develop a joint understanding of the context and political environment in which the SAI operates - Sharing of good stories of support and how this can provide benefits for providers of support - Offer systematic training for resource persons, seen as a part of their own professional development
Security	Some country projects involve a higher security risk, especially in Haiti and Honduras	- Use neighbouring countries - Support ICT-tools and systems enabling more online collaboration
Limited availability of peers with gender, diversity and inclusion knowledge	Few peers may be available to build general competencies on how to implement policies of gender, inclusion and diversity relevant for the challenged SAls	- Engage consultants for analysis and some support - Conduct joint activities across projects and online if necessary

In IDI, the risks will be linked to the IDI corporate risk register. The risks will be addressed through regular monitoring and adjustment of actions in programme and project management.

Support to the SAI's own risk management is intended to be integrated with the strategic change management support to the SAIs, which can address the developmental risks generally. It should also be noted that the programme itself is intended to address several of the operational risks of projects, such as unprepared resource persons, mediocre quality of deliverables and misconceived role of partners.

4.3 Financial sustainability

The providers of support are expected to attract country level support for projects making IDI involvement not necessary in the medium and long term. The support to providers will seek to attract donors to fund such projects in the longer-term making support financially sustainable over time. While some providers have existing funds and can continue support covering their own staff costs, other providers may rely on continuous funding for support.

The SAIs are expected to be in a need of technical and financial support for years to successfully develop, given the challenging country context. After the programme period, these SAIs are expected to be less dependent on such support as compare to when the programme was initiated. This could be related to better utilization of existing resources due to better strategic management or a stronger national support to the SAI as a result of programme supported audits and stakeholder activities.

4.4 Institutional sustainability

The providers involved in the programme activities are expected to be able to institutionally capture the lessons learned of providing support. However, long term institutional sustainability of providing support will depend on to what extent they are able to show good results and national political support for engaging in peer-to-peer support. Through the programme it is intended to ensure the support succeeds.

The support to the SAIs will take its starting point from their strategic plans and own defined needs for support. The providers of support are encouraged to act as colleagues and discussion partners, rather than coming in with predefined solutions and approaches. Such an approach is assumed to enhance ownership and sustainability. Also, it should ensure necessary adjustments to the local context and enable the providers of support to "make no harm" in a fragile context.

4.5 Policy level sustainability

The providers of support will be offered assistance to develop internal policies on how to work with capacity development in general and challenged SAIs in particular. These policies are expected to be useful in the long run.

The support to the SAIs are based on their strategic plans where increased institutional capacity are priorities. This means the country projects may lead to new legal framework for some SAIs, which is expected to lead to policy level sustainability for the SAIs. Internally in the SAIs various policies and manuals are also expected to be developed and represent sustainable capacities.

4.6 Dissemination

A part of the programme includes global sharing of the achievements of the SAIs targeted as a result of support. This dissemination is planned in partnership with PAP-APP programme and the CBC. This can be used for enhancing similar support in other contexts, as well as a similar initiative by the IDC to support the most challenged SAIs.

5 Logical framework

The GSAI programme's result framework is presented in Figure 1 **Error! Reference source not found..** This has been set using the same structure as the IDI result framework.

Table 2 presents the *immediate programme outcomes* and related indicators expected at the programme level. Table 3 presents the programme outputs and related indicators. The programme immediate outcomes and programme outputs are related to the specific role of the programme. See how these programme level results are expected to contribute to SAI level results in the result framework in Figure 1.

The expected programme outputs are the products, programmes, platforms, resource pools and support mechanisms developed and provided by GSAI programme. They are predominantly under the programme's control, under normal circumstances. However, to measure the actual use and effect of the programme outputs, indicators related to development in the SAIs have been used. The results of the indicators are primarily under the SAI's control, but are used as seen as the most relevant indicators for the set programme outputs.

Table 2 Programme immediate outcomes

Expected programme immediate outcomes	Indicator No.	Indicator	Source	Baseline (Date)	Target / Actual	2023	2024	2025	2026	Comments
1.1 All SAIs selected in GSAI succeed in getting support	1.1a	Cumulative number of SAIs in GSAI in which new projects has reached an implementation phase	GSAI annual report (summary provided in IDI Annual Performance and Accountability Reports)	N/A	Target	4	8	8	8	
					Actual					
	1.1b	Cumulative number of GSAI country support projects established in which does not rely on direct technical	GSAI annual report (summary provided in IDI Annual Performance and	N/A	Target	0	1	2	5	
					Actual					

Expected programme immediate outcomes	Indicator No.	Indicator	Source	Baseline (Date)	Target / Actual	2023	2024	2025	2026	Comments
		and financial support by IDI	Accountability Reports)							
1.2 INTOSAI providers are scaling up support to the SAs selected in GSAI	1.2a	Cumulative number of peer-SAs and INTOSAI regional secretariats engaged as providers of support for the GSAI SAs	GSAI annual report (summary provided in IDI Annual Performance and Accountability Reports)	0 (2022)	Target	6	8	8	8	
					Actual					
1.3 Country projects to the SAs selected in GSAI are delivered effectively	1.3a (as IDI output indicator no. 25)	Overall conclusion of available evaluations/reviews of GSAI country projects funded fully or partly by IDI (Scale: project expected results fully / mostly / partly / not achieved)	Country project evaluation and review reports	N/A	Target				Mostly	
					Actual					

Table 3 Expected programme outputs

Expected programme outputs	Indicator No.	Indicator	Source	Baseline (Date)	2023	2024	2025	2026	Comments
I. Contribute to scaled-up and relevant peer-to-peer support to the SAs selected in GSAI									
2.1 Good practices for managing and delivering support to the SAs are shared among providers of support	2.1a	Cumulative number of providers taking part in an annual experience sharing workshop on providing support to challenged SAs	GSAI annual report (summary provided in IDI Annual Performance and Accountability Reports)	N/A	5	8	8	8	
	2.1b	Survey results of participants in provider trainings: Compiled satisfaction			4	4	4	4	

Expected programme outputs	Indicator No.	Indicator	Source	Baseline (Date)	2023	2024	2025	2026	Comments
		assessment on a scale from 1-5							
II Develop providers' competencies and share good practices for support in prioritized areas of SAI capacity development									
2.2 Good practices for enhancing the SAI annual audit process and quality are shared among and utilized by the providers of support to the GSAI SAIs	2.2a	Audit coverage development as measured by average score of SAI-8 and the applicable dimensions for the SAI in regards to the annual audit	GSAI annual report (summary provided in IDI Annual Performance and Accountability Reports)	To be set (2022)					Final indicator selection, specification and target to be set in planning phase in 2023, together with partners.
2.3 Good practices for SAI strategic change management are shared among and utilized by the providers of support to the GSAI SAIs	2.3a (as IDI-SAI outputs indicator 23b)	Cumulative number of SAIs in which use operational plans, internal reporting and issue a SAI Performance report annually	GSAI annual report (summary provided in IDI Annual Performance and Accountability Reports)	To be set (2022)					Final indicator selection, specification and target to be set in planning phase in 2023, together with partners. Alternative indicator: SAI-3 average development
2.4 Good practices for SAI mobilization and coordination of external support are shared among and utilized by providers to the GSAI SAIs	2.4a (as IDI output indicator 24b)	Number of countries where the SAIs have established support groups/arrangements (covering e.g. policy dialogue and coordination) meeting as a minimum 1 time a year	GSAI annual report (summary provided in IDI Annual Performance and Accountability Reports)	To be set (2022)					Final indicator selection, specification and target to be set in planning phase in 2023, together with partners.
2.5 Good practices for SAI	2.5a	Average score on SAI Gender, Diversity,	GSAI annual report.						Final indicator

Expected programme outputs	Indicator No.	Indicator	Source	Baseline (Date)	2023	2024	2025	2026	Comments
gender, inclusion and diversity policies are shared among and utilized by the providers to the GSAI SAIs		Inclusion indicator developed by PAP-APP	Programme evaluation to confirm scoring by the SAIs and providers	To be set (2022)					selection, specification and target to be set in planning phase in 2023, together with partners.
III Contribute to global sharing of good practices of support to highly challenged SAIs and good stories of how such SAIs strengthen their capacities and performance									
2.6 Good stories of SAI development and support projects shared globally	2.6a	Cumulative number of "Good stories" (short articles or videos showing how a challenge was overcome and the lessons learned) developed by GSAI and shared through IDI online channels	GSAI annual report (summary provided in IDI Annual Performance and Accountability Reports)	N/A	2	4	6	10	

6 Budget

The programme includes costs for the overarching programme costs as well as for flexible contribution of costs in country level projects. Programme level funding includes all IDI's costs as well as travel and meeting costs of partners. It is expected that partners involved in programme level activities will source funding for their own staff costs. These costs have been estimated as in-kind cost contributions.

In regards to use of the programme funding for country level projects, this is expected to vary substantially between the countries. The main assumptions for funding country projects are as follows:

- In the planning phase, programme grant funds are critical for most costs in all countries to ensure start of support within the first year. Specific country level funding is expected provided in all countries, but it may take up to 2 years until an agreement is effective.
- Not all peer providers have available staff that can be allocated in-kind for the necessary time and needs of support. Contribution to staff costs is therefore assumed critical from the programme level to enable interested peer partners to succeed in managing the projects. Contribution to staff costs of peer providers will be prioritized versus staffing in IDI. This is to enable these partners to take a strong role in the projects.
- Greater financial needs are expected in countries with lower security and a less common language requiring translation and consultants to supplement peers for technical support.

This means Haiti and Tajikistan will require most funding, then Kyrgyzstan, Honduras, Benin, Lebanon, Belize and least for Dominica. However, the actual contribution of the programme grant to the country projects depends on the actual design of the projects and possible donor funding channels.

The country projects are over time expected to be funded through other specific agreements, and between partners engaged in the specific country and/or the SAI.