



Cooperation agreement between the Office of the Director of Audit of the Commonwealth of Dominica, the State Audit Office of Latvia, the Caribbean Organisation of Supreme Audit Institutions (CAROSAI) and the INTOSAI Development Initiative (IDI)

GSAI phase 2 peer support project 2025-2027



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1 Introduction

The SAI Dominica has a crucial role in promoting and ensuring good governance in Dominica. Its mandate is stated in the legal framework – Constitution of Dominica and Audit Act (1994). The SAI Dominica is responsible to audit all the government institutions and deliver an audit report to the Parliament annually.

The SAI Dominica aims to develop its organization and performance. It has 21 staff members and receives annual funding from the government. To effectively develop the organization, external financial and technical support are required.

The SAI Dominica joined the Global SAI Accountability Initiative (GSAI) in 2023. The initiative was launched in 2022 by the INTOSAI-Donor Cooperation as part of its broad work to promote support, independence, performance and benefits of SAIs in developing countries. The initiative empowers the SAI to take forward its own capacity development and reach a new level of sustained capacities and performance. Based on a SAI Performance Measurement Framework (PMF) assessment, areas have been identified benefit from support to improve the performance of SAI Dominica. The GSAI project and its results will contribute to the implementation of SAI Dominica's strategic plan 2022-2027 and to the design of the plan for the next strategic period.

Longstanding global experiences of SAI capacity development show that peer-to-peer cooperation can be effective as colleagues have a trustworthy relationship and can provide relevant advice and training based on similar experiences and challenges. The INTOSAI community has a set of guidelines, good practices and experiences that can be utilized for capacity development. The cooperation agreement is the result of a planning phase where the partners assessed the implementation and achieved results of Phase 1 and together planned further areas of peer-based support. The agreement lays out the expected results, resources, responsibilities, and governance of the project. On this background, SAI Dominica, SAI Latvia, CAROSAI and IDI have agreed to develop this agreement.

The support partner, SAI Latvia, is recognized as a professional, modern, agile and ISSAI-compliant Supreme Audit Institution being able to provide advisory and peer support to other SAIs. Additionally, training evaluations during Phase 1, developed by SAI Latvia and completed by SAI Dominica, have also showed that the engagement between the two SAIs has provided maximum benefit to the recipient-SAI.

As a regional organization, CAROSAI has an important role in sharing regional resources and experiences and facilitating synergies between various initiatives in the region. Being a project partner is a way for CAROSAI to contribute to effective and coordinated capacity development in the region.

IDI has overall responsibility for the GSAI programme, and its main ambition is to enable other INTOSAI providers to become the main provider of support to the SAIs. As a project partner,



IDI provides financial support for project activities and contributes to coordination and mobilization of resources using its network.

Project activities are aligned with SAI Dominica's strategic plan 2022-2027 and will contribute to improve the SAI PMF score in audit strategy, human resource management, independence, professional development and communication/stakeholder engagement, ICT development, strategic and operational management areas. The activities also take into account the assessment of Phase 1, conducted in an inclusive manner, engaging all parties, and in accordance with the project plan approved by the Phase 1 Project Steering Committee on 26 June 2025.

All training activities will be tailored to meet the specific needs of SAI Dominica and staff capacity, as well as to ensure their sustainability. During the project, international best practices and support resources shared by CAROSAI and IDI will be used where appropriate to facilitate optimal results and increase efficiency within SAI Dominica.



2 Objective and expected results

2.1 Objective

To support SAI Dominica in achieving its strategic goals and objectives through peer collaboration.

2.2 Expected results and measurement framework

Component	Expected result	Measurement of result (indicator)	Current status (baseline as of Q2 2025 and SAI PMF 2021)	Target (indicator result and year)
C0. Project management and coordination	Good practice of project management and coordination based on SAI plans and preferences.	Q2 2025 – Q4 2027 - Project implemented according to Phase 2 Project plan and Project Cooperation Agreement. - Planned results achieved within agreed time, quality, and budget. - Annual Project Implementation Report developed and approved by the Project Steering Committee (PSC).	Project governance mechanisms, components, objectives, specific activities and milestones, expected results, and Project Management Team roles defined, discussed and agreed. The GSAI Phase 2 Project Plan is prepared and approved.	By Q2 2025, mutually signed Cooperation Agreement between ODA, SAI Latvia, CAROSAI, and IDI. By Q2 2026, the project's sustainability risks identified and developed. By Q3 2026, the first Project Implementation Report approved by PSC. By Q3 2027, the second Project Implementation Report approved by PSC. By Q4 2027, At least 80% of activities implemented according to the GSAI Phase 2 Project Cooperation Agreement.
C1. Audit competencies, quality,	Enable ODA to produce more timely, relevant	Improved audit planning process according to	Overall audit planning score according to SAI	By Q1 2026 , updated and improved Audit Plan (topics prepared



Component	Expected result	Measurement of result (indicator)	Current status (baseline as of Q2 2025 and SAI PMF 2021)	Target (indicator result and year)
processes, and results	audit reports of high quality.	Performance Measurement Framework (PMF) 7 (i) and (ii) dimensions. Customized manual and procedure for compliance audits (CA), performance audits (PA) & financial audits (FA) including ICT aspects developed by adapting the existing audit manuals, the IDI ISSAI Implementation Handbooks, and resources from SAI Latvia (fulfilling PMF 9 (i), 12 (i), 15 (i), 15 (ii) dimensions). ODA Strategic Plan 2022-2027 priority area 1 goal and activity No 2. and 3. achieved. Four CA piloted based on customized CA Manual. At least one pilot audit conducted of PA and FA based on customized manuals and tabled at relevant authorities. All audit staff are trained in the use of customized manuals and ISSAIs.	Dominica PMF 2021 (PMF 7 (i) and (ii) dimensions): 1. Audit Plan requires improvements. PMF 9 (i) score: 0. PMF 12 (i) score: 0. PMF 15 (i) and 15 (ii) score: 0. Customized Compliance Audit Manual and related training, launch of 2 CA pilots. Initial steps in customization process of the Performance Audit Manual. No PA jointly piloted. No jointly piloted FA audits. FA training sessions and targeted consultations. One consultation on conducting IT audits was carried out.	for audit). PMF overall score increased to at least 2 in the next PMF assessment. By Q1 2026, two CA piloted through application of the customized CA Manual. By Q2 2026, at least one training on IT-Audits conducted. By Q2 2026, at least one PA piloted through application of the customized PA Manual. By Q4 2026, customized CA, PA and FA Manual updated and finalized. By Q1 2027, four CA piloted through application of the customized CA Manual. By Q1 2027, at least one FA piloted through application of the customized FA Manual. By Q2 2027, all ODA staff will be trained on ISSAI standards, PA, FA and CA Manual



Component	Expected result	Measurement of result (indicator)	Current status (baseline as of Q2 2025 and SAI PMF 2021)	Target (indicator result and year)
				application. PMF scores 9; 12; 15 – at least 1 in each of the next PMF assessments. By Q4 2027, one IT-audit piloted based on training and consultation.
C2. Independence and stakeholder engagement	Increased credibility of the ODA as an independent institution which provides objective insight on public sector accountability.	Action plan prepared for discussion with legislators on options for addressing independence Roadmap implemented, consolidation of guidance on stakeholder engagement and elaboration of at least 3 criteria from each of PMF 24 (i), 24 (ii) and 25 (ii) dimensions met. ODA Strategic Plan 2022-2027 priority area 4 goals and all activities fully addressed.	From PMF 24 (i) criteria a and b met. From 24 (ii) dimension criterion c met. From 25 (ii) criteria met. Several documents and a presentation related to stakeholder engagement (<i>Stakeholder Engagement and SAI Independence Roadmap; Staff Engagement Manual; Draft Road Map for Engagement Between the Audit Office and Stakeholders</i>) have been prepared. These need to be updated, reviewed, and consolidated.	By Q2 2026, updated and approved Roadmap for Engagement with Stakeholders. By Q3 2026, a plan on amendments to legislation developed. By Q4 2026, a workshop for all ODA staff on the roadmap for engagement with stakeholders conducted. By Q1 2027, an agreement has been reached with the PAC that changes to the SAI Dominica legislation are necessary. By Q2 2027, development and dissemination of brochures on ODA work for stakeholders. By Q3 2026 and by Q4 2027, two events will be organized to



Component	Expected result	Measurement of result (indicator)	Current status (baseline as of Q2 2025 and SAI PMF 2021)	Target (indicator result and year)
			No structured training related to stakeholder engagement is required. Audit Acts have not been updated since 1994. Draft Analysis of Legislation on Independence Issues (initial gaps in legislation identified).	improve engagement with stakeholders.
C3. ICT development for effective audit work	Information and Communication Technology (ICT) infrastructure, systems, and support services are strengthened to efficiently support ODA operations.	Develop an understanding of and apply data analytics to reduce audit risks and increase ODA performance. (PMF 21 (i) criterion f and PMF 21 (ii) criterion a and d addressed. ODA Strategic Plan 2022-2027 priority area 1 goal and activity No 2 achieved where appropriate results are tested and activities being implemented within the ongoing audit cycle.	PMF 21 (i) criterion f and PMF 21 (ii) criterion a and d are not fulfilled. No Audit Management Information System (MIS) developed. No systematic use of Computer-Assisted Audit Techniques or Tools (CAAT's tools) and audit overall management system. There is not sufficient staff training in the application of CAAT's tools. Only	By Q1 2026, register of information about Dominica's national data systems, storage and usage for audits prepared and updated. By Q4 2026, at least two training courses on data analytics will be conducted. By Q4 2026, data analysis approaches in audit methodologies are integrated. By Q4 2026, one report on any inadequacies relating to ODA assets and infrastructure developed (in its annual report or similar when relevant matters arise).



Component	Expected result	Measurement of result (indicator)	Current status (baseline as of Q2 2025 and SAI PMF 2021)	Target (indicator result and year)
			two remote training sessions on the use of MS Excel and Power BI tools for data analysis conducted by SAI Latvia experts. Granted funding for ICT infrastructure and systems from Saudi Fund for Improved SAI Performance (Saudi FISP).	By Q2 2027, development of ICT policy/strategy. By Q2 2027, establishment and utilisation of a functioning Management Information System (MIS). By Q4 2027, consultations on ICT aspects from an auditor perspective will be conducted, as needed.
C4. Strategic and operational management	ODA possesses appropriate competencies to secure operations in fulfilling its strategy and mandate	Assessment of progress in current operation plan according to PMF 3 (iv). Identification of how issues from PMF can be addressed in terms of HR and staffing (options, cost analysis, structure). PMF 22 (ii) criterion c. ODA strategy 2022-2027 priority area 1 goal and activities 1 and 5 addressed. Analysis of necessary functions for ODA operations and updating job descriptions. Code of Ethics prepared according to PMF 4(i).	The ODA Strategic Plan 2022–2027 is currently in use, but no assessment has been prepared so far. PMF 3 overall score: 0. The Code of Ethics document requires updating. PMF 4 overall score: 0. Job descriptions need to be updated. PMF 22 (ii) criterion not met. Fragmented training conducted in an ad-hoc manner.	By Q4 2025, mid-term assessment will be prepared for Strategic Plan 2022-2027. By Q1 2026, ODA Strategic Plan 2022–2027 updated according to mid-term assessment By Q4 2025, updated job descriptions prepared for key staff (supervisory level). PMF 22 (ii) criterion c met in the next PMF assessment. By Q3 2026, the Code of Ethics document updated and approved. PMF 4 overall score at least 1 in the next PMF assessment.



Component	Expected result	Measurement of result (indicator)	Current status (baseline as of Q2 2025 and SAI PMF 2021)	Target (indicator result and year)
		Developed and implemented a plan for professional development and training (PMF 23 (i)). Assessing quality management and assurance according to ISSAI 140 (PMF 4 (iii) and PMF 4 (iv)). Self-assessment of integrity risks according to PMF 4 (i) criterion k.	PMF 23 (i) score: 1. Quality management and assurance according to ISSAI 140. PMF 4 (iii) - 2. PMF 4 (iv) - 0. No self-evaluation of integrity risks has been carried out, for example, using the IntoSAINT tool.	By Q3 2026, a training plan developed, including some training materials. PMF 23 (i) score at least 2 in the next PMF assessment. By Q4 2026, prepared guidelines for the implementation of Code of Ethics. By Q1 2026, needs assessment according to IDI Audit Quality Management (SoAQM) Playbook will be conducted. By Q3 2027, established the SoAQM. PMF 4 (iii) in the next assessment at least 2. PMF 4 (iv) increased by 1. By Q4 2027, IntoSAINT report submitted to the Director of Audit (DoA). Activities for addressing recommendations integrated into the ODA Strategic Plan. By Q4 2027, ODA Strategic Plan 2028-2033 developed and approved.



Component	Expected result	Measurement of result (indicator)	Current status (baseline as of Q2 2025 and SAI PMF 2021)	Target (indicator result and year)
				PMF 3 overall score in the next assessment at least 2.



3 Project governance, roles and responsibilities

3.1 Roles and responsibilities of each partner

Partner	Role	Responsibilities
SAI Dominica, (ODA)	Project lead, beneficiary	Identify and communicate issues that can impact project implementation. Set meeting agenda for the project Management Team and PSC. Arrange and prepare other external meetings. Prepare and agree on detailed work visit agenda.
SAI Latvia	Main technical partner, peer	Provide support on identified areas and specific topics. As necessary, provide ad-hoc support. Communicate any issues identified during implementation which can affect results. Contribute to the PSC meeting agenda. Engage with project Management Team. Participate in all meetings identified by the lead. Advise on donor coordination and long-term project planning and funding. Prepare and agree on detailed work visit agenda.
CAROSAI	Regional partner	Participate in PSC and other meetings as identified by the lead. Provide information on CAROSAI initiatives and activities relevant to the project. Contribute to donor coordination and mobilization of resources for long term support, especially at the regional level. Share information regarding other CAROSAI initiatives, strategies, and events.
IDI	Project facilitator and financial manager	Participate in PSC and other meetings as identified by the lead. Provide information on initiatives relevant to the project. Provide quarterly financial report for the partners and at the request of the partners. Facilitate meetings with donors and provide any updates on potential projects/funding opportunities. Oversight and contribution to coordinate donor cooperation, especially at the global level. Finance the project activities in accordance with the planned project budget and Cooperation Agreement.

3.2 Project governance mechanisms

Project governance will be established through three level management processes, that is, a Project Management Team, a Project Support Group and a Project Steering Committee.

The Project Steering Committee (PSC) is established where each of the four partners (SAI Dominica, SAI Latvia, CAROSAI, IDI) are represented. The PSC is led by the Head of SAI Dominica. The PSC shall approve progress and Project reports. It should meet at least four times during the project duration, enabling overall monitoring of progress and results, as well as providing project partners with the opportunity to discuss and address strategic challenges



and opportunities during implementation. The PSC can also meet ad-hoc to discuss the support project and be consulted on arising issues. The principles and procedures of the PSC will be further set in the Cooperation Agreement.

The project's main documents to be set include meeting minutes, implementation reports and a shared file that reflects budget expenditure in real time. The Project Management Team is responsible for sharing minutes with all involved partners — including, for Project Management Team meetings main points of the agenda to those not participating — and for copying them on key messages of common interest to the project.

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 one to three members from each partner and is led by SAI Dominica Director of Audit (DoA) Mrs. Maylina Matthew Jno Ville. Team members include Ms. Silvija Nora Kalniņš and Ms. Anete Magone (SAI Latvia), Mr. Arthur Peterson Pemberton, Ms. Ann Marie George (SAI Dominica), Mr. Muhammad Wahyudi (IDI).

The Team will communicate regularly (approximately bi-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 PSC.

A Project Support Group was established to keep all partners informed about developments within the organisation. It also provides a platform for donors to coordinate, share updates, and explore ways to align and synergize their support. Members of the Group will be identified during the course of the 1st year of the Project.

Considering the small number of staff in SAI Latvia and SAI Dominica, to secure effective and lean management, a separate body *Project Peer team*, which would duplicate the members of the Project Management Team will not be established. The following activities will be carried out by the Project Management Team:

- Deliver the support in a close dialogue with an allocated manager in the SAI responsible for the areas in which Project 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 involved in 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 raising 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 SAI's own operational plan.

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 Phase 2 (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. IDI is responsible for providing information about the budget balance throughout the entire project. IDI 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 to all partner representatives. All costs are expected to be kept moderate. This includes use of economy class for travel, 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 into 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

Any external support activity or other donor financial assistance for the SAI Dominica shall be coordinated with all involved project partners to avoid overlapping initiatives and activities. Where possible and if such other support is expected to be received, the Project Management Team will coordinate activity content, so it will be implemented based on mutual understanding.

Joint meetings (incl. PSC) could be considered if more than one ongoing project for the support of SAI Dominica.

SAI Dominica is responsible to share information on other initiatives and development activities if those implemented by the ODA itself or from the state budget.

Members of the Support Group:

Partner	Role
SAI Dominica	Organize project and PSC meetings, prepare and agree on detailed work visit agenda and agree on timing and meetings with external stakeholders.
SAI Latvia	Advice on donor coordination and long-term project planning and funding.
CAROSAI	Contribute to donor coordination and mobilization of resources for long term support, especially at the regional level. Share information regarding other CAROSAI initiatives, strategies, and events.
IDI	Oversights and contributes to coordinating donor cooperation, especially at global level. Participates in PSC meetings, share useful information in the context of ODA professional development.

Other partners to keep informed and consult with:

EU delegation in the east Caribbean region and the World Bank (especially Caribbean Digital Transformation project). EU relations and cooperation with Dominica are carried out both on a bilateral and regional basis, the latter within the framework of the ongoing EU-CELAC and EU-CARIFORUM dialogues. Based on the content of the PSC agenda, DAIC and PAC could be included in some information matters. IDI, in collaboration with CAROSAI, assists in the organization of a regional meeting for donor representatives.



4 Principles and commitments

The four overarching principles of engagement which provide continuity from the success of the GSAI Phase 1 are as follows:

1. change is to be led by SAI Dominica with strong, and coordinated support from SAI Latvia (and others, such as CAROSAI, IDI);
2. open approach in communication:
 - 2.1. frank and collegial approach in collaboration and transparency;
 - 2.2. constant communication, flexibility of SAI Latvia to provide support.
3. mutual respect to time management for project activities and response time;
4. commitment to one another and the results to be obtained for SAI Dominica.

The project will be partner-driven toward ISSAI compliance, with its theory of change and management routines based on the ODA's own plans and systems and targeting meaningful performance improvements. It will take a holistic and change-oriented approach by covering a wide range of the ODA's capacity needs, both audit and non-audit, and designing the support to phase out over time as the SAI becomes more confident in its work. Delivery will be through experienced peer-to-peer support from SAI Latvia. There will also be an emphasis on presence and continuity by maintaining a constant dialogue with partners and within the Project Management Team.

Recognizing that ODA's capacity is limited, we will ensure that there is active coordination with CAROSAI and other development partners. If new providers step in to support the ODA, the project will scale down and/or redirect accordingly. This is also in line with our broader efforts to remain flexible and continuously learn so that we can adjust our plans to be more effective. Similarly, risk management will be a priority for the Project Management Team.

It is advantageous to have an increase of openly available information to provide agility for working. This enables speed, clarity, and engagement. Essentially, to understand this behaviour is to realize that there is more to transparency than just visibility. The most important elements of this principle come in the form of the common agile values of honesty, trust, integrity, and respect. This openness is an essential ingredient for an agile way of working. Transparency means that everyone knows the situation and there are no surprises.

Respect and professionalism

- The parties recognize and respect the governance structures and internal processes of each other
- The parties will be transparent regarding 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 parties will cooperate with honesty, integrity and professionalism, and will respect the work, findings and representations made by each other.



- To protect and enhance INTOSAI reputation, all are expected to operate in line with the INTOSAI standard Code of Ethics as well as IDI Code of Ethics, and 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 an SAI-led and well-coordinated project.
- When working together for the strengthening of SAI the partners will strive to be role models in good project governance, inspired by INTOSAI-P 12.
- The Steering Committee led by the AG 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.

Quality criteria of support

- Results and products delivered is needs-based and tailored to SAI Dominica needs.
- SAI Dominica staff feel ownership to the process and contents delivered.
- Learning methods used emphasize interactivity and SAI Dominica taking lead where possible.
- Peers seek a facilitative and advisory role.
- Peers are well prepared.
- Peers portray professional behaviour and lead by example.
- Support is provided in line with SAI Dominica strategic priorities.
- Feedback and learning are embraced.
- Frustrations are taken seriously and raised in the right fora.



5 Agreement

As partners we commit to working 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.

Roseau, Riga, Kingston, Oslo, 7 August 2025

SAI Dominica

SAI Latvia

CAROSAI

IDI





Appendix 1: Project Steering Committee principles and routines

The Project Steering Committee (PSC) will be composed of representatives from SAI Dominica, SAI Latvia, a representative from IDI, and a representative from CAROSAI. The Project Steering Committee will meet at least four times during the project implementation period — generally twice a year and/or more frequently, if necessary, upon agreement among its members. The Project Management Team will prepare and submit information on project implementation during the previous period to the Steering Committee members at least three working days prior to each meeting. The PSC will be responsible for monitoring project progress and addressing issues raised by the Project Management Team to ensure project results are achieved as planned. Any issue that affects the project goal, results achievement and budget should be discussed in the PSC meeting.

- 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 three working days 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.

No	Activity and milestones (italic)	When	Responsible
C0 Project management and coordination			
1.	Develop and submit the Cooperation agreement to all partners.	By Q2 2025	SAI Dominica, Project Management Team, SAI Latvia
	<i>Milestones: Signed Cooperation Agreement between SAI Dominica, SAI Latvia, CAROSAI, and IDI.</i>	By Q2 2025	IDI, Project Management Team
	<i>Milestones: Organise Project Management Team meeting to develop and update project plan and budget in line with ODA planning calendar.</i>	By Q2 2025	SAI Dominica, Project Management Team
2.	Organise annual Project Steering Committee meeting and develop and submit report on the annual project performance.	By Q3 2027	SAI Dominica, Project Management Team, PSC
	<i>Milestones: Annual project implementation report approved by PSC.</i>	By Q3 2026	SAI Dominica, Project Management Team, PSC
	<i>Milestones: Annual project implementation report approved by PSC.</i>	By Q3 2027	SAI Dominica, Project Management Team, PSC
3.	Develop project sustainability risk.	By Q4 2027	Project Management Team, Project Support Group
	<i>Milestones: Project sustainability risk report shared with all partners.</i>	By Q4 2027	SAI Dominica, SAI Latvia
C1 Audit competencies, quality, processes, and results			
1.	Adopt appropriate auditing standards, processes and methods in ensuring applicable accountability and transparency. Customized manual and procedure for CA, PA & FA including ICT aspects. International best practices as well as IDI elaborated audit resources used as customization baseline.	By Q4 2027	SAI Dominica, SAI Latvia



No	Activity and milestones (<i>italic</i>)	When	Responsible
2.	Update/Develop and implement detailed Standard Operating Procedures (SOP) for the ODA and train staff in the use of the document as integral part of customized audit manuals.	By Q4 2027	SAI Dominica, SAI Latvia
3.	Piloting of customized manuals and procedures has been carried out. At least one pilot audit has been conducted for FA, PA, and IT Audit. Additionally, at least four pilot audits have been conducted for CA, including one each for PA and FA, based on the customized manuals and presented to the relevant authorities.	By Q4 2027	SAI Dominica, SAI Latvia
	<i>Milestones: Updated and improved Audit Plan (topics prepared for audit).</i>	By Q1 2026	SAI Dominica, SAI Latvia
	<i>Milestones: FA, CA and PA Manual finalised by customizing and adapting best international practices and resources, guidelines prepared by INTOSAI community, including INTOSAI IDI materials.</i>	By Q4 2026	SAI Dominica, SAI Latvia
	<i>Milestones: Completion of two-pilot audit report using the customized CA manual</i>	By Q1 2026	SAI Dominica, SAI Latvia
	<i>Milestones: Completion of one pilot audit report using the customized PA manual.</i>	By Q2 2026	SAI Dominica, SAI Latvia
	<i>Milestones: Completion of four pilot audit report using the customized CA manual.</i>	By Q1 2027	SAI Dominica, SAI Latvia
	<i>Milestones: Completion of one pilot audit report using the customized FA manual</i>	By Q1 2027	SAI Dominica, SAI Latvia
	<i>Milestones: Piloted one IT-audit based on training and consultation.</i>	By Q4 2027	SAI Dominica, SAI Latvia
4.	Conduct training activity – on ISSAIs and its application. All staff are aware of ISSAIs framework, and its interpretation based on competence assessment at the end of training.	By Q2 2027	SAI Dominica, SAI Latvia
5.	Conduct training activity – on specific topics and use of customized manuals (needs-based). Specific topics will be identified when staff professional development and training plans are elaborated (possible topics include audit QA, QC, risk assessment, audit planning, report writing, materiality, sampling, audit evidence gathering etc.).	By Q4 2027	SAI Dominica, SAI Latvia
	<i>Milestones: At least one training on conducting IT-audits.</i>	By Q2 2026	SAI Dominica, SAI Latvia
	<i>Milestones: All audit staff trained on ISSAI standards and their practical application.</i>	By Q2 2027	SAI Dominica, SAI Latvia
C2 Independence and stakeholder engagement			
1.	Improve interaction on annual report with PAC and other stakeholders, including exploring approaches in partnership.	By Q1 2027	SAI Dominica, SAI Latvia, Project Management Team



No	Activity and milestones (<i>italic</i>)	When	Responsible
	<i>.Milestones: An agreement with the PAC that changes to the SAI Dominica legislation are necessary.</i>	By Q1 2027	SAI Dominica, Project Management Team, SAI Latvia AG
2.	Identification of gaps in legislation and action plan with justification prepared for further implementation and discussions with legislator and other stakeholders.	By Q4 2026	SAI Dominica, Project Management Team, PAC, other stakeholders
	<i>Milestones: Action plan prepared and initiated for the legislation change.</i>	By Q3 2026	SAI Dominica, SAI Latvia, IDI
3.	Develop and implement the Roadmap for Engagement with Stakeholders.	By Q4 2026	SAI Dominica, SAI Latvia
	<i>Milestones: Updated and approved Roadmap for Engagement with Stakeholders.</i>	By Q2 2026	SAI Dominica, SAI Latvia
4.	Train all ODA staff on the implementation of Roadmap for Engagement with Stakeholders.	By Q4 2026	SAI Latvia, SAI Dominica
5.	Develop and disseminate brochures on ODA work for stakeholders.	By Q2 2027	SAI Dominica, SAI Latvia
6.	Organize two events to improve engagement with stakeholders.	By Q3 2026 and Q4 2027	SAI Dominica, SAI Latvia
C3 ICT development for effective audit work			
1.	Analysis of existing IT infrastructure and development options (needs-based technical support).	By Q1 2026	SAI Dominica, SAI Latvia
2.	<i>Milestones: Register of information about Dominica's national data systems, storage and usage for audits prepared and updated.</i>	By Q1 2026	SAI Dominica, SAI Latvia
3.	Implementation of data analysis as an audit method.	By Q4 2026	SAI Dominica, SAI Latvia
4.	Conduct at least two training courses on data analytics.	By Q4 2026	SAI Latvia, SAI Dominica
5.	Establish processes and procedures (in line with C1) on integration of data analysis in audit processes.	By Q4 2026	SAI Dominica, SAI Latvia, Project Management Team
	<i>Milestones: Data analysis approaches integrated in audit methodologies.</i>	By Q4 2026	SAI Dominica, SAI Latvia
6.	ICT policy/strategy developed, in line with Government e-governance strategy.	By Q2 2027	SAI Dominica, SAI Latvia, MIS consultant
	<i>Milestones: Development of ICT policy/strategy.</i>	By Q2 2027	SAI Dominica, SAI Latvia



No	Activity and milestones (<i>italic</i>)	When	Responsible
7.	Detailed assessment of current processes and procedure in terms of ICT aspects.	By Q4 2026	SAI Dominica, SAI Latvia, MIS consultant
	<i>Milestones: One report on any inadequacies relating to ODA assets and infrastructure (in its annual report or similar when relevant matters arise).</i>	By Q4 2026	SAI Dominica, SAI Latvia, MIS consultant
8.	Consultations on ICT aspects from auditor perspective, as needed.	By Q4 2027	SAI Latvia, SAI Dominica
9.	Identification and establishment of the most suitable tools (software programmes, etc.) for general audit management and IT audits based on best international practices, incl. IDI PictURe initiative resources and guidelines prepared by the INTOSAI community, including IDI materials.	By Q2 2027	SAI Dominica, SAI Latvia
	<i>Milestones: Establishment and utilisation of functioning MIS.</i>	By Q2 2027	SAI Dominica, MIS consultant (with the support of SAI Latvia)
C4 Strategic and operational management			
1.	Assessment of progress in current strategy and assistance in the development of the new strategy.	By Q4 2027	SAI Dominica, SAI, Latvia
	<i>Milestones: Mid-term assessment prepared on current ODA Strategic Plan 2022–2027.</i>	By Q4 2025	SAI Dominica, SAI, Latvia
	<i>Milestones: ODA Strategic Plan 2022–2027 updated According to mid-term assessment.</i>	By Q1 2026	SAI Dominica, SAI Latvia
	<i>Milestones: ODA Strategic Plan 2028-2033 developed and approved.</i>	By Q4 2027	SAI Latvia, SAI Dominica
2.	Identification of how issues from PMF can be addressed in terms of HR and staffing. Internal procedures and documentation prepared in relation to HR aspects, such as qualification requirements for positions, and a handbook or guideline for implementing the Code of Ethics, in accordance with the issues addressed in the PMF. Staff annual evaluation procedures. Including training on HR-related issues and customization of procedures. Mentoring and coaching as required.	By Q4 2026	SAI Dominica, SAI, Latvia
	<i>Milestones: Updated job descriptions prepared for key staff (supervisory level).</i>	By Q4 2025	SAI Dominica, SAI Latvia
	<i>Milestones: Updated and approved Code of Ethics document.</i>	By Q3 2026	SAI Dominica, SAI, Latvia
	<i>Milestones: Training plan developed, including some training materials.</i>	By Q3 2026	SAI Dominica, SAI, Latvia
	<i>Milestones: Prepared guidelines for the implementation of Code of Ethics.</i>	By Q4 2026	SAI Dominica, SAI Latvia



No	Activity and milestones (<i>italic</i>)	When	Responsible
3.	Assessing quality management and assurance according to ISSAI 140.	By Q1 2026	SAI Dominica, SAI, Latvia
	<i>Milestones: Needs assessment according to IDI Audit Quality Management (SoAQM) Playbook will be conducted. .</i>	By Q1 2026	SAI Dominica, SAI, Latvia, Project Management Team
	<i>Milestones: Established SoAQM.</i>	By Q3 2027	SAI Dominica, SAI, Latvia, Project Management Team
4.	IntoSAINT Report submitted to the Director of Audit (DoA) and to be used in the development of ODA Strategic Plan 2028-2033.	By Q4 2027	SAI Latvia, SAI Dominica



Appendix 3: Resources and budget

Resources in the beneficiary SAI available for project activities

SAI Dominica will ensure dedication of its staff resources to fully implement project activities. SAI Dominica will ensure operational funding that will be needed to cover in-country visits and meetings costs (local transportation, workshop materials, printing services if needed, office space for the peers during the visits, internet access, coffee breaks during the workshops, consultations, and trainings, if agreed beforehand).

Overall project management and oversight are assured by the Director of Audit Mrs. Maylina Matthew Jno Ville. Beneficiary SAI Project Management Team members and counterparts are Ms. Ann Marie George and Mr. Arthur Peterson Pemberton. Project Management Team members will involve additional individuals in the project implementation in accordance with SAI Dominica's internal procedures.

If possible, additional investment funding might be considered especially for the institutional capacity and ICT infrastructure development.

Staff resources available for technical support

SAI Latvia will ensure appropriate number of involved staff with appropriate competencies in auditing, audit methodologies, implementation and monitoring of audit recommendations, SAI legal framework, ICT audits, ICT aspects in audits, HR matters, internal self-evaluation and strategic planning.

SAI Latvia will ensure operational funding to cover in-country visits and meeting costs in Latvia (local transportation, workshop materials, printing services if needed, office space for the peers during the visit, internet access, coffee breaks during the workshops and all trainings and consultations as agreed beforehand).

Coordinating and support staff availability will be assured. In-kind online support and staff time can be provided for the consultations. Specific online support and consultations are limited to 24h per month, excluding planned Project Management Team and PSC meetings.

SAI Latvia support intervention will be coordinated and led by the Head of Strategy and International Relations – Ms. Silvija Nora Kalnins and the Development Project Manager Ms. Anete Magone – Project Management Team members from SAI Latvia. Coordinators ensure selection of other resource persons within each project component based on SAI Latvia internal procedures.



Financial resources and budget

The table shows the budget for funds provided by IDI (GSAI programme).

Activity	Cost item	Cost calculation	Amount	Comments
C1-C4				
Training and development visits (autumn 2025, May 2026, November 2026, May 2027, November 2027)	Travel, accommodation, per diem	Travel (5 work missions in total, 3 people in each work mission): USD 2 000 x 15 = USD 30 000 Accommodation (3 work missions with 3 people, 14 nights): USD 150 x 9 x 14 = USD 18 900 Accommodation (2 work missions, 14 nights for 2 people, 4 nights for SAI Latvia AG): USD 150 x 14 x 4 = USD 8 400 + USD 150 x 2 x 4 = USD 1 200 + USD 8 400 = USD 9 600 Per diem: (187 USD x 10 days (SAI Latvia AG)) + (USD 187 x 144 days (other experts)) = USD 28 798	Travel: USD 30 000 Accommodation: USD 28 500 Per diem: USD 28 798 Subtotal: USD 87 000	All costs have been rounded to the nearest whole number. Travel costs, per diem, and accommodation expenses for overnight stays are based on the actual costs incurred during the Phase 1 visits and in accordance with IDI's guidance.
Cross-cutting study visit to Latvia, Riga (autumn 2026)	Travel, per diem, accommodation	Travel (1 visit, 4 people): 2 500 USD x 4 = USD 10 000 Accommodation: 116 USD x 4 people x 14 nights = USD 6 496	Subtotal: USD 23 036	All costs have been rounded to the nearest whole number. Travel costs, per diem, and accommodation expenses for overnight stays are based on the



Activity	Cost item	Cost calculation	Amount	Comments
		Per diem: USD 109 x 4 x 15 = USD 6 540		actual costs incurred during the Phase 1 visits and in accordance with IDI's guidance.
IntoSAINT assessment of SAI Dominica integrity (Q2 2027)	Travel and accommodation, per diem	Travel: USD 2 000 x 2 people from SAI Latvia = USD 4 000 Accommodation: USD 150 x 5 nights x 2 people = USD 1 500 Per diem: USD 187 x 6 days x 2 resource people = USD 2 244	Travel: USD 4 000 Per diem: USD 2 244 Accommodation: USD 1 500 Subtotal: USD 7 744	All costs have been rounded to the nearest whole number. Travel costs, per diem, and accommodation expenses for overnight stays are based on the actual costs incurred during the Phase 1 visits and in accordance with IDI's guidance.
Participation in CAROSAI event (Q4 2026)	Travel, per diem, accommodation	Travel (4 people, 1 visit): USD 2 500 x 4 = USD 10 000 Accommodation (4 people, 4 nights): USD 116 x 4 x 4 = USD 1 856 Per diem (4 people, 5 days): USD 109 x 4 x 5 = 2 USD 180	Subtotal: USD 14 036	All costs have been rounded to the nearest whole number. Travel costs, per diem, and accommodation expenses for overnight stays are based on the actual costs incurred during the Phase 1 visits and in accordance with IDI's guidance.
ICT resources	Technical equipment	Technical equipment: USD 3 000	Subtotal: USD 3 000	Technical equipment based on the needs of SAI Dominica and the findings of the ODA ICT



Activity	Cost item	Cost calculation	Amount	Comments
				infrastructure assessment.
Stakeholder engagement activities	Brochures (printed materials), catering, venue rental, equipment rental, and remuneration for technical staff. 2 events (for Parliament and PAC, Minister of Finance, etc.)		Printed materials: USD 2 000 Catering: USD 2 500 Venue rental: USD 1 200 Equipment rental: USD 1 000 Subtotal: USD 6 700	All costs have been rounded to the nearest whole number. Costs are based on IDI budget system rates and information on the estimated costs for venue, catering, and technical support in Roseau, Dominica.
Unforeseen costs/risk costs	To be used to cover risk costs (if actual costs are higher than planned and/or if other eligible expenses should be covered)		Subtotal: 7 075,80 USD	5 % of total costs.
Totals			148 592 USD	



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

General conditions

1. **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.
2. **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.
3. **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.
4. **Per diem related to travels:** Per diem is meant to cover extra costs in relation to travel, and not be paid when accommodation, meals or other costs being covered directly. Per diems are not paid for staff of beneficiary SAs - 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 SAs who are not able to cover this themselves. The rates are provided using the UNDP standard rates and conditions – see <https://icsc.un.org/>
5. **Travel insurance, vaccination and visa costs:** The project partner is responsible to ensure these are ordered and paid for 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.
6. **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:

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

Overarching principles

7. **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](#)
8. **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.
9. **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	Limited resources available (staff time)	Support activities are aligned with the ongoing audit cycle. Support interventions will be provided in different time periods – either during the ongoing audit work (if certain audit manual customization elements should be tested in daily work) or outside audit peak time for non-audit related activities. Make full use of online support for SAI Latvia. Make adjustments regarding the output (roadmap) if the risk rises above medium. Activities implemented step-by-step, avoiding overwhelming daily work of the office.	Medium
2	Limited financial resources	The project has an expected end date and the budget is limited. In order to maximize efficiency, low-cost consultations and on-line meetings will be organized to complement those conducted in person. Regular feedback on trainings and consultations will enable to make improvements and adjustments to the plan in order to focus on activities that are most crucial and impactful for the SAI. In order to establish continuity after project completion, it is vital to address independence issues of SAI Dominica in terms of their budget to ensure full staff and well-functioning SAI according to mandate and standards. On-line access to current financial status of the project will be facilitated by IDI.	High
3	Affected timetable of project activity implementation	Flexibility in plans, quick informal meetings to fix changes. Insurance and flight ticket flexibility.	Medium
4	Lack of political support that can affect result sustainability	Support in communication and discussions with ODA main stakeholders (incl. Parliament – PAC, Prime Minister, Ministry of Finance, CSO's and others). Draft documentation with justification on problem issues prepared. Strategic involvement of	Medium



No	Risk factors	Control measures planned, responsibility and when	Risk level after control measures
		AG and IDI at critical points during project implementation.	
5	Results of the review and restructuring of the public administration do not take into account the independence principles set in ISSAIs	Regular communication is maintained with relevant government officials. Advocate and explain principles of independence and prepare appropriate justification for government officials. Involve external stakeholders.	High
6	Closeknit community challenges may impact audit work	Establish systematic practices of Stakeholder engagement and targeted to each stakeholder type. Promoting staff adherence to the code of conduct and additional guidelines for the application of ISSAI 130 might be considered. Advocacy on behalf of DOA by SAI Latvia with all stakeholders on the role of SAls in the accountability framework. Design and maintain independent processes in all aspects of the SAls work. Appropriate quality control and assurance systems established and maintained.	Medium
7	Sustainability of project support	Developing manuals and procedures, train ODA Staff how to use them, empowering SAI Dominica leaders to take ownership, initiative and influence others. Building strong partnerships between SAI Dominica and stakeholders. Ensuring that the project activities include an assessment of sustainability risks in early 2026, in order to integrate measures to maintain results beyond the project. Project activities address real needs (in preparing of the Project Plan, involve all partners — not only ODA Management, but also a broader range of staff — and carry out an annual project evaluation). During the project, provide support in identifying additional donor funding so that, upon the conclusion of this project, further development financing is available — for example, by extending the FISP project or attracting new donors.	Medium