



# **BILATERAL SUPPORT OPERATIONAL PLAN 2026**

## A. Objective

To sustainably improve the capacity and performance of Supreme Audit Institutions (SAIs) in challenging countries, enabling them to provide value and benefits to the government, Parliament and citizens, and contribute to sustainable development.

## B. Strategy

While most SAIs benefit from regional and global IDI initiatives, it is recognised that some SAIs require more extensive support to develop their capacity and performance sustainably. In IDI, bilateral support is defined as “tailored and extensive support to an individual SAI considering its unique needs and situation”. “Tailored support” means a commitment to adjust to what can work for the beneficiary SAI. “Extensive support” means that the support is planned for the long term and can be provided to cover and develop various capacities: professional, organisational, and institutional. IDI’s bilateral support employs a multi-partner approach and relies on Peer-to-Peer collaboration, where IDI, in partnership with one (or more) SAIs, provide capacity development support to the beneficiary SAI. As SAIs are often supported by various projects, bilateral support necessitates the active coordination and collaboration of partners. The projects are generally designed and executed based on principles assumed critical for successful capacity development in challenging contexts. A revised IDI Bilateral policy was approved by the IDI Board in November 2024. The policy sets out the principles and conditions for selecting an SAI for bilateral support.



**Picture 1:** GSAI regional workshop, Tashkent, March 2025



**Picture 2:** GSAI regional workshop, Belize City, May 2025



**Picture 3:** Online signing of the Somalia cooperation agreement, September 2025

The work stream has a portfolio of customised agreements with beneficiary SAIs and peer SAIs, INTOSAI regions, and some non-profit organisations as implementation partners.

The Bilateral portfolio is expected to change in 2026, primarily due to advanced discussions regarding new funding agreements for six SAIs in Africa and three SAIs in Central Asia. The Africa programme is designed to include South Sudan, DRC, and Madagascar, continuing from 2025, and will introduce new country projects in Niger, Malawi, and Guinea. The Central Asia programme is designed to support Uzbekistan, Kyrgyzstan and Tajikistan. Based on this, the portfolio in 2026 is expected include country projects of various sizes and scopes, along with three overarching programmes that enable cross-collaboration and sharing between these projects. The portfolio will also include administrative support for the Saudi Fund for Improved SAI Performance (FISP) and management of the Brokering Upscaled SAI Support (BUSS) initiative under the INTOSAI Donor Corporation (IDC).

1. *Country projects where IDI is the lead provider:* Somalia, South Sudan, Madagascar, Democratic Republic of Congo (DRC), Kyrgyzstan, Tajikistan, Uzbekistan, Belize, Dominica and Lebanon.
2. *Country projects managed by a partner and where IDI provides funding and/or technical support:* Benin
3. *Overarching programmes:* Global SAI Accountability Initiative (GSAI) Programme, the proposed Central Asian SAI Support Programme (CASAI) and the proposed African Regional Initiative for Strengthening SAI Effectiveness (ARISE) Programme.

4. *New country projects*: New projects are expected in Malawi, Niger and Guinea under the proposed ARISE programme.
5. *BUSS and FISP*: An annual regional workshop to bring SAIs and donors is planned under the BUSS initiative, whereas FISP involves providing administrative support for the SAIs applying for support.

The strategic priorities of IDI to contribute to sustainability, digitalisation and public trust in SAIs are integrated in the bilateral initiatives to ensure that no SAI is left behind. They are further enhanced in dialogue with partners while considering the SAI's priorities:

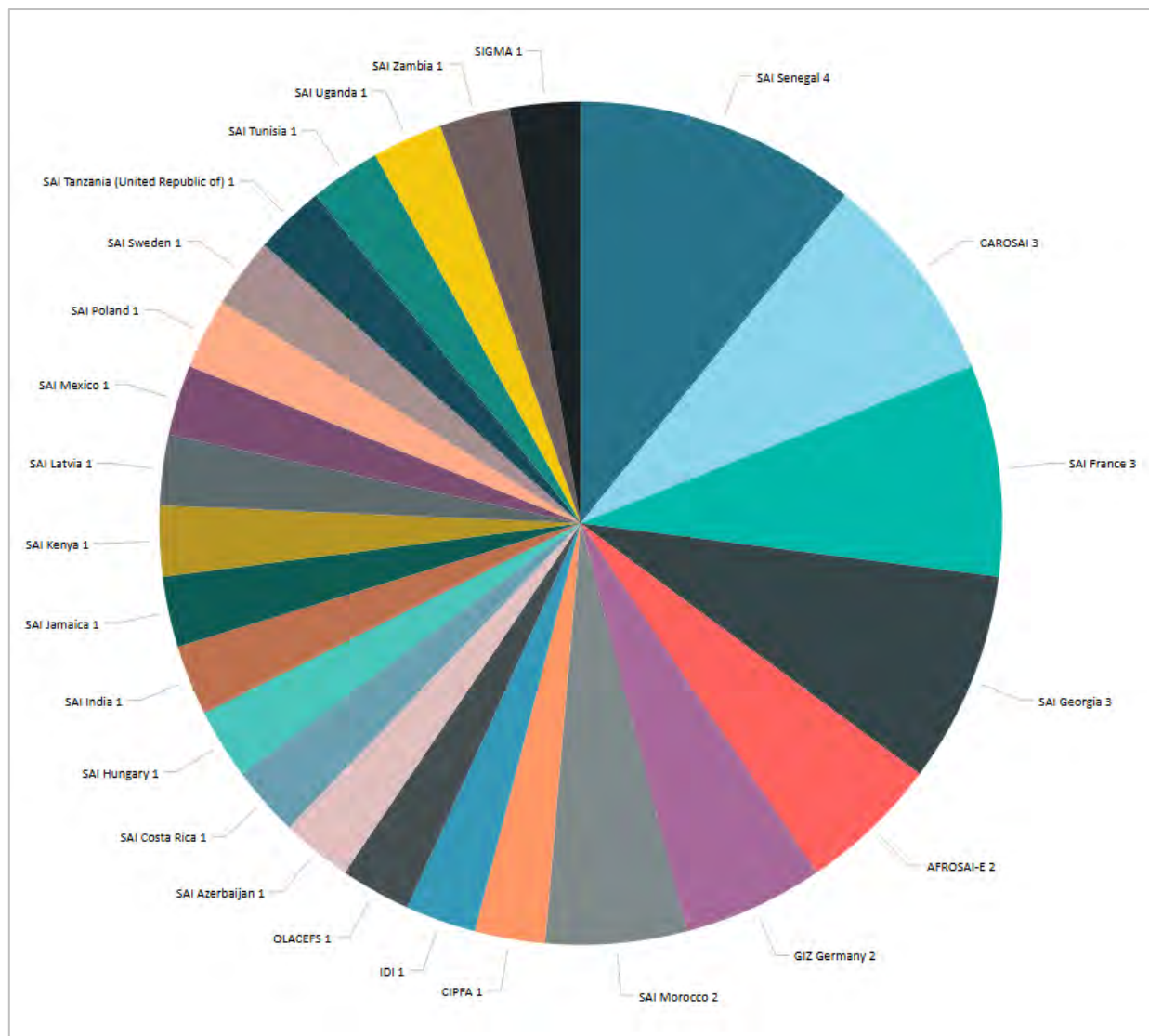
- **Sustainable SAI governance practices** are fostered through support to strategic management in most projects, including peer support to SAI Performance Measurement Framework (PMF) assessments, strategic plan development, timely operational planning, monitoring and reporting. All the SAIs are supported in managing external support transparently, thus securing sufficient resources over time. Several SAIs are supported to enhance human resource management, ethics, risk and financial management. The work stream will continue to collaborate with the well-governed workstream in rolling out this support to the respective country projects. In 2026, new strategic plans will be developed and rolled out in DRC and Malawi.
- **Sustainable SAI audit practices** are supported through customised support to undertake all audit types, annual audit planning, customisation of audit manuals, quality management and reporting process. SAIs in challenging contexts have limited resources and must carefully prioritise which audits to undertake. Sustainable audit practices require extensive support to strengthen overall audit management, process efficiency, and audit staff competencies. Some SAIs are supported in undertaking Compliance and Performance audits related to sustainability issues, including the Sustainable Development Goals. The work stream also relies on IDI guidance and playbooks on both sustainable audit practices and quality management, and will continue to collaborate closely with the Professional and Relevant SAIs work streams.
- **Digitalisation** of both the audit and non-audit processes is essential to enhance efficiency and data protection in these SAIs. The support takes a stepwise and holistic approach, where SAIs are supported to ensure that overall ICT governance and management are in place, quality hardware is procured, and basic software is utilised before embarking on more advanced tools. In addition, support is provided to strengthen the SAIs' ability to audit core government ICT systems, where practical. Support for the delivery of IT audits is planned in Malawi in 2026.
- **Public trust in SAIs** is a priority, as SAIs in challenging contexts are often not well known to citizens. There is often a need to strengthen their standing and credibility among key stakeholders to enable institutional development and sufficient resourcing. Several SAIs also struggle to be effective due to a lack of financial and administrative independence. Support to modernise the legal framework will continue in several countries, in close coordination with the SAI and donors. Support for targeted stakeholder engagement will remain a priority for most country projects in 2026. Malawi will commence a revision of its Audit Act in 2026, while South Sudan will develop Regulations to guide the implementation of the recently passed Audit Bill. Through the Brokering Upscaled SAI Support (BUSS) Initiative, we will continue to facilitate SAI-donor engagement and strengthen the use of country systems through SAIs.

## C. Partnerships

Bilateral support projects are delivered in partnership with other SAI providers. IDI typically takes the lead support role and manages donor funding, enabling SAIs to deliver peer-based support. All country projects have partnered with regional organisations and peer SAIs. In some cases, partners that have demonstrated capacity have taken a stronger role in managing and delivering project support, such as SAI Latvia in Dominica and SAI Poland in

Kyrgyzstan. A new Memorandum of Understanding (MoU) was signed with SAI Jamaica and CAROSAI to support SAI Belize under GSAI. New MOUs are expected in 2026 with the SAIs of Uganda to support Somalia, potentially involving two regional SAIs to support the project in Malawi, and partnerships with Senegal, Morocco, and Tunisia to support the proposed new projects in Guinea and Niger.

**Figure 1** illustrates the number of initiatives per partner. In 2026, partnerships are expected with 18 peer-SAIs, three INTOSAI regions, and two non-INTOSAI implementing partners (GIZ and OECD SIGMA).



**Figure 1: Number of initiatives by partner**

IDI is represented in the INTOSAI Capacity Building Committee (CBC) workstream on Peer-to-Peer cooperation and Auditing in Complex and Challenging Contexts. The workstreams provide synergies with country projects and overarching programmes, training peer providers, and developing and sharing effective ways to support the most challenged SAIs.

SAI performance and national support for SAI strengthening rely on partnerships with national institutions and other providers of support to Public Financial Management (PFM) within the SAI's local context. Partnerships with other PFM actors will be strengthened in 2026 through participation in local PFM coordination working groups and committees, and by encouraging SAIs to arrange regular local donor coordination meetings.

Bilateral support relies primarily on earmarked funding. In 2026, we expect continued funding for GSAI from the European Commission and the Ministry of Foreign Affairs (MFA) of Norway, for the Somalia project. We are in

advanced stages of discussions for new funding agreements to support six SAIs in Africa and three SAIs in Central Asia. A grant of approximately NOK 350,000 from the Canadian Department of Foreign Affairs, Trade, and Development (DFATD) will also be implemented in Madagascar through 2026, with a focus on promoting inclusive public oversight through gender-sensitive audits, civil society engagement, and accessible reporting by the Court and financial tribunals. Figure 2 below illustrates the share of the various donors in the total budget for 2026. Additionally, a portion of IDI core funding is allocated to cover overhead costs and meet some co-financing requirements.

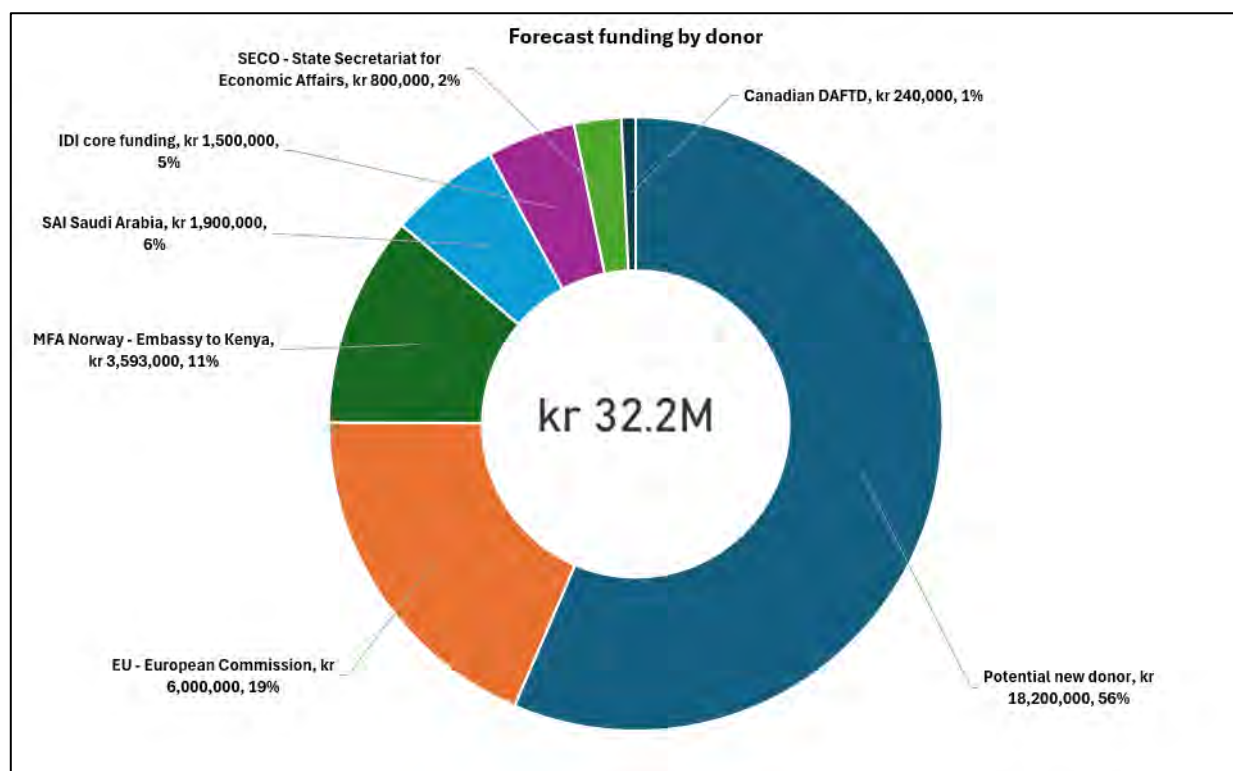


Figure 2: Funding share per donor in 2026

## D. Delivery Mechanisms

A range of delivery mechanisms will be applied:

- Tailored audit advice and training: A substantial part of the support combines advice, coaching and training. Technical support is closely aligned with the strategic plans and ongoing work within the SAI. For instance, both training and on-the-job guidance are provided by resource persons during audits
- SAI-wide activities: Support delivered to teams in the SAIs through dedicated resource persons with the required expertise, while ensuring inclusion and dissemination to the whole SAI for institutional anchoring and learning
- Financial support for events, products and professional development
- Financial support for critical ICT investments enabling online collaboration and digitalisation of the SAIs and their processes
- Coordination with other providers of support to the SAI and PFM partners in-country
- Engagement of consultants on-site to supplement peer support, such as for digitalisation efforts

The three overarching programmes (GSAI, CASAI and ARISE) will facilitate delivery mechanisms that enable cross collaboration and learning between country projects and empower partners providing support through:

- Organising online and onsite training and experience-sharing workshops for resource persons and SAI project coordination team representatives
- Sharing of good examples and material for providers of support
- Guiding providers of support in preparing and managing support
- Sharing of good stories and project successes

The approach combines both online and in-person support. Internet connectivity is often expensive and unreliable, so physical meetings and training workshops are held when possible. Through continued investment in ICT capabilities, SAI staff can attend webinars and training by other IDI work streams and providers.

## E. Outline Plan 2026

IDI's annual plans are presented within the context of the 2024-2029 Strategic Plan. The following table presents the 2026 plan in the context of background developments till the end of 2025.

Component and Initiative	Background developments till the end of 2025	Plan 2026
<b>COMPONENT 1: BILATERAL SUPPORT GENERAL MANAGEMENT</b>		
<b>Workstream management</b>	<ul style="list-style-type: none"> <li>• Further strengthened routines and tools for project management</li> </ul>	<ul style="list-style-type: none"> <li>• ICT system improvements to align with IDI-wide systems</li> </ul>
<b>COMPONENT 2: SUPPORT TO THE OFFICE OF THE AUDITOR GENERAL OF THE FEDERAL REPUBLIC OF SOMALIA</b>		
<b>General project management and coordination</b>	<ul style="list-style-type: none"> <li>• End of project report to MFA</li> <li>• New grant agreement with MFA signed for 2025 – 2027</li> <li>• New Cooperation agreement between OAGS, AFROSAI-E, and IDI - 2025-2027</li> </ul>	<ul style="list-style-type: none"> <li>• Annual project reporting</li> <li>• Develop and update project plan and budget</li> </ul>
<b>Audit capacities and results</b>	<ul style="list-style-type: none"> <li>• On-the-job support on development of 2026 Annual Audit Plan</li> <li>• On-the-job support for Financial Audits for FY 2024</li> <li>• On-the-job support for Compliance Audits for FY 2024</li> <li>• Support for professionalisation and certification of selected auditors in PESA and other accounting certifications</li> <li>• Training and on-the-job support for the establishment of the SAI's system of quality management.</li> <li>• Ongoing coordination with other providers of audit related support</li> </ul>	<ul style="list-style-type: none"> <li>• On-the-job support on the development of the 2027 Annual Audit Plan</li> <li>• Training and on-the-job support for Financial Audits for FY 2025</li> <li>• Training and on-the-job support for Compliance Audits for FY 2025</li> <li>• Training and on-the-job support for Forensic Audits for FY 2026</li> <li>• Support for the professionalisation and certification in PESA of selected auditors</li> <li>• Training and on-the-job support to further develop the SAI's system of quality management</li> <li>• Coordination with other providers of audit-related support</li> </ul>
<b>Strategic management and internal governance</b>	<ul style="list-style-type: none"> <li>• Support on drafting 2025 Annual Performance Report</li> <li>• Support to 2025 quarterly reporting process</li> <li>• Support in developing systems for monitoring implementation of audit recommendations</li> </ul>	<ul style="list-style-type: none"> <li>• Support drafting of 2026 Annual Performance Report</li> <li>• Support for the 2026 OP and quarterly reporting process</li> <li>• Continued support in developing systems for monitoring the implementation of audit recommendations</li> </ul>

<b>Stakeholder engagements and collaboration with the Federal Government HR and professional development</b>	<ul style="list-style-type: none"> <li>• Support in developing systems of audit quality management</li> <li>• Training and on-the-job support on Internal Audit</li> <li>• Finalised recruitment of AG's Special Assistant</li> <li>• Support engagement with Ministries, Departments Agencies (MDAs), Parliament, and other stakeholders</li> <li>• Support for HR provided under audit capacities and internal governance</li> </ul>	<ul style="list-style-type: none"> <li>• Continued support for developing systems of audit quality management</li> <li>• Continued training and on-the-job support on Internal Audit</li> <li>• Financial support for special assistant to June 2026</li> <li>• Support for engagement with the MDAs, Parliament, and other key stakeholders</li> <li>• No specific plans. Support for HR provided under audit capacities and internal governance</li> </ul>
<b>ICT tools and management</b>	<ul style="list-style-type: none"> <li>• Ongoing coordination on audit management system (S-Seat) implementation in the audit process</li> </ul>	<ul style="list-style-type: none"> <li>• Ongoing coordination on the S-Seat implementation in the audit process</li> </ul>
<b>Independence and legal amendments</b>	<ul style="list-style-type: none"> <li>• No support provided in this area in 2025.</li> </ul>	<ul style="list-style-type: none"> <li>• Support under this area will be provided based on the OAGS' request</li> </ul>
<b>Collaboration with Federal Member States (FMS) OAGs</b>	<ul style="list-style-type: none"> <li>• Ongoing coordination related to implementation of the framework of collaboration between OAGS Federal Republic of Somalia and Federal Member States Audit Offices</li> </ul>	<ul style="list-style-type: none"> <li>• Ongoing coordination related to implementation of the framework of collaboration between OAGS Federal Republic of Somalia and Federal Member States Audit Offices</li> </ul>

### COMPONENT 3: SUPPORT TO THE NATIONAL AUDIT CHAMBER OF SOUTH SUDAN

<b>General project management and coordination</b>	<ul style="list-style-type: none"> <li>• End of project evaluation and report submitted to stakeholders</li> <li>• End of project report prepared and submitted to stakeholders</li> </ul>	<ul style="list-style-type: none"> <li>• Project funding transferred to proposed ARISE programme – see component 12 Funding expected from 2026.</li> </ul>
<b>Support to audit, independence, strategic management, HR and stakeholder engagement</b>	<ul style="list-style-type: none"> <li>• Norwegian Embassy in Juba suspended funding, so no planned activities were undertaken</li> </ul>	

### COMPONENT 5: SUPPORT TO THE COURT OF ACCOUNTS OF MADAGASCAR

<b>USAID General</b>	<ul style="list-style-type: none"> <li>• Project closed under USAID and due reimbursements up to June 2025 received</li> </ul>	<ul style="list-style-type: none"> <li>• Project funding transferred to proposed ARISE programme – See component 12. Funding expected from 2026.</li> </ul>
<b>Support to Audit, jurisdictional controls, communications, independence, strategic management, HR and Digitalisation</b>	<ul style="list-style-type: none"> <li>• USAID suspended funding in January 2025, and no activities, except USAID close-out activities, were undertaken</li> <li>• Small group on-demand training to consolidate skills and competencies supported</li> </ul>	
<b>Canadian Fund for Local Initiatives TANTANA</b>	<ul style="list-style-type: none"> <li>• Engagement with local CSOs to improve communication and awareness of audit findings</li> <li>• Training on gender in the region and for new joiners expected in Q4 2025</li> </ul>	<ul style="list-style-type: none"> <li>• Advanced training on risk analysis to improve audit quality and relevance</li> <li>• Support to audit with gender relevance, including access to drinking water and employment opportunities for disabled persons</li> </ul>
<b>Madagascar SECO SAI level support under the SPMR Act with support from the</b>	<ul style="list-style-type: none"> <li>• Audit reports presentation in the regions by the Financial Tribunals</li> </ul>	<ul style="list-style-type: none"> <li>• End-to-end support to selected audits by CdC and Financial tribunals: from selection, planning,</li> </ul>

## Swiss Embassy in Madagascar

- Awareness and training sessions with local budget actors in six regions
- Finalisation and presentation of new Strategic Plan for 2025-2030
- Presentation of annual report
- Engagement with local CSOs to get inputs for annual audit planning
- Supported implementation of sustainable operational planning approach, including a citizens' participation survey
- Two breakfasts with press to facilitate SAI- media information flow

- execution, reporting and communication, as well as certification support and ICT equipment
- Promote citizen involvement in public scrutiny: forming focus groups to participate in end-to-end auditing process, promoting transparency and citizen participation

## COMPONENT 7: SUPPORT TO THE COUR DES COMPTES DRC – “CDC DRC PEER SUPPORT PROJECT 2022-2025”

### General project management and coordination

- Extension of project to Feb 2026
- Mobilisation of resource persons for new project support – signing a new peer partnership agreement

### Strategic management, internal governance, and ethics

- Supported the development of an ICT project proposal
- Support will be undertaken and plans developed under the ARISE programme once funding is confirmed.

### Compliance auditing and jurisdictional control

- Performance audit of Forestry fund planned with IMF collaboration. Audit did not take place due to internal challenges at the SAI
- Support will be undertaken and plans developed under the ARISE programme once funding is confirmed.

### Communication and stakeholder engagement

- No specific support provided in 2025
- Support will be undertaken and plans developed under the ARISE programme once funding is confirmed.

## COMPONENT 8: GLOBAL SAI ACCOUNTABILITY INITIATIVE (GSAI)

### 8.1 Programme management and coordination

- Workshop for Tajikistan and Kyrgyzstan on preparation for Phase 2: how to engage better with local donors
- Workshop for Belize and on preparation for Phase 2: how to engage better with local donors
- Online webinar on emergency preparedness in October 2025
- Bi-annual GSAI partner updates
- Video on experience sharing based on workshops conducted by end of 2025
- Success stories from GSAI countries to be developed by the end of 2025
- Workshop for GSAI peer partners in quarter 1: lessons learnt from GSAI phase 1 and how to improve support in Phase 2
- Bi-annual GSAI partner updates
- Video on experience sharing and good stories

### 8.2 Support to the Cour des Comptes of Benin

#### Project management and coordination

- Project managed by GIZ. Support provided for selected audits and stakeholder engagement
- Project will continue in 2026 under the management and supervision of GIZ

### 8.3 Support to the Office of the Auditor General of Belize

<b>General project management and coordination</b>	<ul style="list-style-type: none"> <li>• Cooperation agreement between SAls Belize, India, Jamaica, CAROSAI, and IDI expected to be signed for the period 2025-2027</li> <li>• Peer Partnership MoU between SAI Belize, Jamaica, CAROSAI, and IDI signed in September 2025</li> </ul>	<ul style="list-style-type: none"> <li>• Support for the audit of municipalities and accounting jurisdictional controls</li> <li>• Annual project reporting</li> <li>• Develop and update the project plan and budget</li> </ul>
<b>Audit quality and digitalization</b>	<ul style="list-style-type: none"> <li>• Support in updating the FA and CA audit manuals</li> <li>• Deployment and training for A-SEAT</li> </ul>	<ul style="list-style-type: none"> <li>• Training and on-the-job support on Financial and Compliance audit</li> <li>• Support for Annual audit planning</li> </ul>
<b>Digitalization of selected HR processes</b>	<ul style="list-style-type: none"> <li>• Delayed due to a delay in receiving IT support from the Saudi FISP</li> </ul>	<ul style="list-style-type: none"> <li>• Support development of digital archive manual/guidelines and establish digital system for records management</li> </ul>
<b>Independence</b>	<ul style="list-style-type: none"> <li>• N/A</li> </ul>	<ul style="list-style-type: none"> <li>• Identify issues/gaps in legal framework</li> <li>• Development of cabinet paper on proposed legal amendments</li> </ul>
<b>Stakeholder engagement</b>	<ul style="list-style-type: none"> <li>• Seminar and engagement with key stakeholders, including the Parliament and the Accountant General</li> </ul>	<ul style="list-style-type: none"> <li>• Conduct awareness event with key stakeholders, including Parliament, the Accountant General and the Ministry of Public Service</li> <li>• Support in developing SAI Stakeholder Engagement Plan</li> </ul>
<b>Strategic management</b>	<ul style="list-style-type: none"> <li>• Component recently added as part of new cooperation agreement</li> </ul>	<ul style="list-style-type: none"> <li>• Develop SAI strategic plan operational monitoring framework</li> </ul>

### 8.4 Support to the Office of the Director of Audit of Dominica

<b>General project management and coordination</b>	<ul style="list-style-type: none"> <li>• End- project phase 1 report approved</li> <li>• Cooperation agreement 2025 – 2027s</li> </ul>	<ul style="list-style-type: none"> <li>• Annual project reporting</li> <li>• Develop and update project budget</li> </ul>
<b>Audit competencies and quality</b>	<ul style="list-style-type: none"> <li>• Support on customisation of Compliance Audit manual</li> <li>• Training and on-the-job support for pilot Compliance Audit using manual</li> <li>• Training and on-the-job support on Performance Audit methodology</li> <li>• Training and on-the-job support on Financial Audit methodology</li> </ul>	<ul style="list-style-type: none"> <li>• Develop the Annual Audit Plan</li> <li>• Finalise customisation of Performance and Financial Audit manual</li> <li>• Undertake two pilot audits audit using the customised manuals</li> <li>• Training and on-the-job support on IT audit</li> </ul>
<b>Independence and stakeholder engagement</b>	<ul style="list-style-type: none"> <li>• Undertook a gap analysis on the existing legal framework</li> </ul>	<ul style="list-style-type: none"> <li>• Action plan based on the gaps in the legal framework to be discussed with legislators</li> <li>• Support the development of a stakeholder engagement strategy</li> <li>• Organise stakeholder engagement events with the Legislature and the Ministry of Finance.</li> </ul>
<b>ICT development</b>	<ul style="list-style-type: none"> <li>• Training on Ms Excel and Power BI for data analysis</li> </ul>	<ul style="list-style-type: none"> <li>• Assessment of IT infrastructure</li> </ul>

<b>Strategic and operational management</b>	<ul style="list-style-type: none"> <li>• Training on IT audit</li> </ul>	<ul style="list-style-type: none"> <li>• Training and on-the-job support on data analytics</li> </ul>
	<ul style="list-style-type: none"> <li>• Component recently added as part of new cooperation agreement</li> </ul>	<ul style="list-style-type: none"> <li>• Mid-term assessment of Strategic Plan</li> <li>• Update job descriptions for key staff</li> <li>• Update and implement Code of Ethics</li> <li>• Develop organisation-wide training plan</li> <li>• Support the establishment of a system of quality management based on ISSAI 140</li> </ul>

### 8.5 Support to La Cour Supérieure des comptes et du contentieux administratif -- Haiti

- The project has not been launched due to severe insecurity and political and social crisis in the country.

### 8.6 Support to the Tribunal Nacional de Cuentas of Honduras

<b>Audit Quality Management System</b>	<ul style="list-style-type: none"> <li>• Plan for improving the system of Quality Management developed.</li> </ul>	<ul style="list-style-type: none"> <li>• Support to be concluded in 2025</li> </ul>
<b>Auditor professionalisation</b>	<ul style="list-style-type: none"> <li>• Gap analysis of competencies and needs for capacity and training in line with ISSAI 150</li> </ul>	

### 8.7 Support to the Cour des Comptes of Lebanon

<b>Optimise the a priori control</b>	<ul style="list-style-type: none"> <li>• Workload related to a priori control reduced by 80% by raising threshold for submitting operations</li> </ul>	<ul style="list-style-type: none"> <li>• Discussions planned on further raising further the thresholds).</li> </ul>
<b>Optimise the judgement of accounts</b>	<ul style="list-style-type: none"> <li>• Analysis of procedures for allocating and managing the accounts</li> <li>• Inventory of pending accounts</li> </ul>	<ul style="list-style-type: none"> <li>• Reduce backlog of accounts pending judgement</li> <li>• Improve Jurisdictional control procedures</li> </ul>
<b>Improve SAI management</b>	<ul style="list-style-type: none"> <li>• Reorganisation of audit departments to better allocate resources and responsibilities</li> </ul>	<ul style="list-style-type: none"> <li>• Issue Annual Work Programme</li> <li>• Publish Annual Activity Report</li> </ul>
<b>Relaunch SAI communication</b>	<ul style="list-style-type: none"> <li>• Publication of Annual Reports (2020-2024)</li> </ul>	<ul style="list-style-type: none"> <li>• Publish annual audit report</li> <li>• Issue a press release with audit reports</li> <li>• Engage stakeholders (CSO &amp; media –role of SAI)</li> </ul>
<b>Prepare and advocate for a renewed legal Framework.</b>	<ul style="list-style-type: none"> <li>• Proposal for amended SAI law project drafted</li> <li>• Supported the development of a SAI Advocacy plan</li> </ul>	<ul style="list-style-type: none"> <li>• Advocate for the adoption by Parliament of the amended SAI law project</li> </ul>

### 8.8 Support to the Chamber of Accounts of the Kyrgyz Republic – Kyrgyzstan (GSAI)

<b>Project management and coordination</b>	<ul style="list-style-type: none"> <li>• Online meetings with the SAI support group</li> <li>• GSAI Phase 1 report to be approved by Steering Committee - November 2025</li> </ul>	<ul style="list-style-type: none"> <li>• Project reporting is planned to be transferred to CASAI from 2026 upon confirmation of funding – <b>See component 13</b></li> </ul>
<b>Audit methodology and</b>	<ul style="list-style-type: none"> <li>• Update of Financial, Compliance and Performance audit methodologies s based on pilot audit results</li> <li>• Training on audit methodologies application as a result of the pilot audit conducted</li> </ul>	
<b>Strategic management</b>	<ul style="list-style-type: none"> <li>• Training on updated audit manuals</li> <li>• Study visit to SAI Poland on audit experience sharing</li> <li>• Study visit to SAI Poland on strategic management experience sharing</li> </ul>	

<b>Digitalisation</b>	<ul style="list-style-type: none"> <li>• Workshop on data analysis in auditing</li> <li>• IT Pilot audit conducted</li> <li>• Study visit to SAI Poland on digitalisation experience sharing</li> </ul>
<b>Stakeholder engagement</b>	<ul style="list-style-type: none"> <li>• Communication strategy developed</li> <li>• Study visit to SAI Poland on stakeholder management</li> <li>• Workshop on communications strategy with stakeholders</li> <li>• GSAI Closing event with stakeholders in November 2025</li> </ul>

## 8.9 Support to the Accounts Chamber of the Republic of Tajikistan (GSAI)

<b>Project management and coordination</b>	<ul style="list-style-type: none"> <li>• Meetings with donors in March, June and will be held in November 2025</li> <li>• GSAI Phase 1 project report to be approved by the Steering Committee by December 2025</li> </ul>	<ul style="list-style-type: none"> <li>• Project reporting is planned to be transferred to CASAI from 2026 upon confirmation of funding – <b>See component 13</b></li> </ul>
<b>Audit methodology, and</b>	<ul style="list-style-type: none"> <li>• Pilot Financial Audit conducted. Audit report published in November 2025</li> <li>• Pilot Performance Audit conducted. Report published September 2025</li> <li>• Audit quality management online support and workshop from SAI Georgia</li> </ul>	
<b>Strategic management</b>	<ul style="list-style-type: none"> <li>• Review and update of monitoring system -support from SAI Azerbaijan</li> </ul>	
<b>Digitalisation</b>	<ul style="list-style-type: none"> <li>• Auditors trained on using the updated audit management system through a pilot audit</li> </ul>	
<b>Stakeholder engagement</b>	<ul style="list-style-type: none"> <li>• SAI Georgia media workshop on improving understanding of audit reports</li> <li>• GSAI Closing event with stakeholders to be held in November 2025</li> <li>• Workshop with the mass media by the Chamber of Accounts in December 2025</li> </ul>	

## 8.10 Support to the Accounts Chamber of Uzbekistan (GSAI)

<b>Project management and coordination</b>	<ul style="list-style-type: none"> <li>• GSAI cooperation agreement to be signed in November 2025</li> </ul>	<ul style="list-style-type: none"> <li>• GSAI Phase 1 Project report to be approved by March 2026</li> <li>• Project reporting is planned to be transferred to CASAI in Quarter 2 2026 upon confirmation of funding. Details of the support planned for 2026 to be agreed based on SAI PMF results</li> </ul>
<b>Strategic management</b>	<ul style="list-style-type: none"> <li>• SAI PMF assessment by SAI Georgia in progress</li> <li>• SAI PMF preliminary results sharing workshop planned -November 2025</li> </ul>	<ul style="list-style-type: none"> <li>• SAI PMF assessment report to be finalised</li> <li>• Strategy plan development for the period 2026-2030</li> </ul>

• Strategic Management workshop in December 2025, jointly with SPMR ACT

**COMPONENT 9: SUPPORT TO SAI COMOROS – STRENGTHENING THE CAPACITIES OF THE SUPREME AUDIT INSTITUTION OF COMOROS 2024-2029**

<b>General</b>	Project closed under USAID, and reimbursements up to June 2025 received	Project terminated by USAID.
<b>Audit, ICT, Strategic management</b>	No activities undertaken due to termination by USAID	

**COMPONENT 10: BROKERING UPSCALED SAI SUPPORT (BUSS)**

BUSS Regional workshops	<ul style="list-style-type: none"> <li>• 14 SAIs in the ASOSAI prepared elevator pitch documents and concept notes with problem analysis and proposed project objectives</li> <li>• Contact established between SAIs and country resident, including the Asian Development Bank, World Bank etc. Principles for SAI-Donor coordination in ASOSAI agreed</li> </ul>	<ul style="list-style-type: none"> <li>• One regional workshop planned (region to be decided)</li> </ul>
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**COMPONENT 11: SHORT-TERM BILATERAL PROJECTS**

Short-term support to the Supreme Audit Chamber of the Republic of Kazakhstan	<ul style="list-style-type: none"> <li>• SAI Georgia workshop on quality management and Performance Audit</li> <li>• SAI Governance academy</li> </ul>	Kazakhstan project will be completed in 2025. No other short-term projects planned for 2026
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**COMPONENT 12: Proposed African Regional Initiative for Strengthening SAI Effectiveness (ARISE) PROGRAMME**

<b>12.1 Programme management and coordination</b>	<ul style="list-style-type: none"> <li>• Programme proposal developed and submitted to potential donor</li> </ul>	<ul style="list-style-type: none"> <li>• Capacity development events for resource persons and project coordinators to strengthen project management skills and delivery of support</li> </ul>
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**12.2 Support to the National Audit Chamber of South Sudan**

<b>Audit delivery</b>	<ul style="list-style-type: none"> <li>• Consolidated report on Compliance Audit in ten Ministries submitted to Assembly</li> <li>• 2023/2024 audit of donor-funded projects</li> <li>• Compliance Audit in the Petroleum Sector</li> <li>• Performance Audit in the Education Sector is finalised</li> <li>• Support for audit of the Pension Fund</li> </ul>	<ul style="list-style-type: none"> <li>• Refresher trainings and on-the-job support for audit of backlog financial statements – 2014/2015 and onwards</li> <li>• Refresher trainings and on-the-job support in Compliance Audit on subject matters in Central Government</li> <li>• On-the-job support in Compliance Audits in selected States</li> <li>• Training and on-the-job support to at least one performance audit</li> <li>• On-the-job support in the 2024/2025 and 2025/2026 audit of donor-funded projects</li> </ul>
<b>Independence</b>	<ul style="list-style-type: none"> <li>• Audit Chamber Regulations developed</li> </ul>	<ul style="list-style-type: none"> <li>• Develop Regulations for revised Audit Law</li> <li>• Engagement with stakeholders to sensitise them on new Audit Law</li> </ul>

<b>Quality and Impact of Audit Services</b>	<ul style="list-style-type: none"> <li>• 2025/2026 Audit Plan</li> <li>• Audit Manuals adopted</li> <li>• Commenced establishment of a system of Quality Management</li> <li>• Audit recommendations tracking system piloted</li> </ul>	<ul style="list-style-type: none"> <li>• Support for Annual Audit Planning</li> <li>• Continued support for the system of quality Management</li> <li>• Develop relevant policies, e.g outsourcing and materiality</li> <li>• Implement a framework for follow-up of audit recommendations</li> <li>• Update audit manuals and working papers</li> </ul>
<b>Internal Governance</b>	<ul style="list-style-type: none"> <li>• 2026 Operational Plan</li> <li>• 2025 Annual Performance Report</li> </ul>	<ul style="list-style-type: none"> <li>• Support annual operational planning and monitoring</li> <li>• Develop 2026 Annual Performance Report</li> <li>• Establish risk management framework</li> <li>• Assess and strengthen internal controls at NAC</li> </ul>
<b>ICT and Digitalisation</b>	<ul style="list-style-type: none"> <li>• Planning for 2026 support</li> </ul>	<ul style="list-style-type: none"> <li>• Financial support for software and licenses</li> <li>• Financial support for internet costs</li> <li>• Training for ICT Unit and sponsorship to pursue relevant certifications</li> </ul>
<b>HR and Professional development</b>	<ul style="list-style-type: none"> <li>• Planning for 2026 support</li> </ul>	<ul style="list-style-type: none"> <li>• Sponsor staff to professional courses/ programmes</li> <li>• Finalize performance measurement system</li> <li>• Support inclusion and diversity in SAI leadership and activities</li> <li>• Develop annual training and professional development plan</li> </ul>
<b>Stakeholder engagement</b>	<ul style="list-style-type: none"> <li>• Engagement with Ministries, Departments and Agencies undertaken</li> </ul>	<ul style="list-style-type: none"> <li>• Finalise Stakeholder Engagement Strategy</li> <li>• Engage with Ministry of Finance and Auditees</li> <li>• Engage with National and State Assemblies</li> <li>• Engage with CSOs and the Media</li> <li>• Engage with Development partners</li> </ul>
<b>Project management</b>	<ul style="list-style-type: none"> <li>• Project planning, monitoring and reporting</li> </ul>	<ul style="list-style-type: none"> <li>• Project planning, monitoring and reporting</li> </ul>

### 12.3 Support to the Cour des Comptes of the Democratic Republic of Congo (DRC)

<b>Audit quality and adoption of ISSAIs</b>	<ul style="list-style-type: none"> <li>• Activities undertaken under current support – See <b>component 7</b></li> </ul>	<ul style="list-style-type: none"> <li>• On-the-job peer support for at least two ISSAI-compliant audits</li> </ul>
<b>Jurisdictional controls</b>	<ul style="list-style-type: none"> <li>• Activities undertaken under current support – See <b>component 7</b></li> </ul>	<ul style="list-style-type: none"> <li>• SAls to operationalise jurisdictional control procedures through practical casework and mentoring and issue at least one judgment</li> </ul>
<b>Strategic management and HR</b>	<ul style="list-style-type: none"> <li>• Activities undertaken under current support – See <b>component 7</b></li> </ul>	<ul style="list-style-type: none"> <li>• SAI to develop a strategic and operational plan</li> <li>• Develop Annual Performance Report</li> <li>• Develop a code of ethics for magistrates and support its implementation</li> </ul>
<b>Project management</b>	<ul style="list-style-type: none"> <li>• Activities undertaken under current support – See <b>component 7</b></li> </ul>	<ul style="list-style-type: none"> <li>• Project monitoring and reporting</li> </ul>

## 12.4 Support to the Cour des Comptes of Niger

<b>Audit quality and adoption of ISSAIs</b>	<ul style="list-style-type: none"> <li>• Planning for 2026 support</li> </ul>	<ul style="list-style-type: none"> <li>• Support the SAI in developing a risk-based audit plan</li> <li>• Customise and pilot Compliance Audit manual</li> <li>• Online and in-country support for CdC participation in PESA certification for Compliance Audit</li> <li>• On-the-job peer support for at least two ISSAI-compliant audits per year</li> <li>• Design audit recommendation follow-up system</li> </ul>
<b>Strategic management and HR</b>	<ul style="list-style-type: none"> <li>• Planning for 2026 support</li> </ul>	<ul style="list-style-type: none"> <li>• Develop Strategic and Operational Plan</li> <li>• Develop Annual Performance Report</li> </ul>
<b>ICT and Digitalisation</b>	<ul style="list-style-type: none"> <li>• Planning for 2026 support</li> </ul>	<ul style="list-style-type: none"> <li>• ICT needs assessment</li> <li>• Certification training for ICT unit staff</li> <li>• Internet support to facilitate collaboration</li> <li>• Equip audit teams with ICT tools that enhance collaboration, efficiency, and documentation of the audit process</li> <li>• Develop an ICT project proposal</li> <li>• Training for staff in the Microsoft Office suite</li> </ul>
<b>Project management</b>	<ul style="list-style-type: none"> <li>• Planning for 2026 support</li> </ul>	<ul style="list-style-type: none"> <li>• Project monitoring and reporting</li> </ul>

## 12.5 Support to the National Audit Office of Malawi

General project management and coordination	<ul style="list-style-type: none"> <li>• Planning and preparation for the project to kick off in 2026 commenced</li> </ul>	<ul style="list-style-type: none"> <li>• Develop and update project budget</li> <li>• Project kick off, peer mobilisation and sensitisation</li> </ul>
Audit quality and delivery	<ul style="list-style-type: none"> <li>• Planning and preparation for the project to kick off in 2026 commenced</li> </ul>	<ul style="list-style-type: none"> <li>• Training and on-the-job support for Financial and Compliance Audits (SAI is currently not receiving any support)</li> <li>• Training and on-the-job support for Forensic audits</li> <li>• Training and on-the-job support for ICT audits</li> <li>• Support on annual audit planning</li> <li>• Support in establishing a quality management system</li> <li>• Support in developing an audit recommendation tracking system</li> </ul>
Internal Governance System and structures	<ul style="list-style-type: none"> <li>• Planning and preparation for the project to kick off in 2026 commenced</li> </ul>	<ul style="list-style-type: none"> <li>• Support to strategic planning, operational planning and monitoring processes</li> <li>• Support for ethics, internal controls and risk management</li> </ul>

## 12.6 Support to the Cour des Comptes of Madagascar

Quality and impact of Audit Services	<ul style="list-style-type: none"> <li>• Planning and preparation for the project to kick off in 2026 commenced</li> </ul>	<ul style="list-style-type: none"> <li>• Commence support for the development of a system of quality management</li> <li>• Facilitate participation of selected CdC auditors in PESA and Audit Quality Management certification</li> <li>• On-the-job peer support for 1–3 audits per year</li> <li>• Financial support to enable field-level controls (travel and accommodation, meals, and incidental costs for auditors and peers)</li> <li>• Equip auditors with ICT tools for enhancing collaboration and efficiency throughout the audit process (continuation of software licenses for Outlook, Office, Teams...)</li> <li>• Implement audit recommendation follow-up system that leverages synergies with ongoing external stakeholder engagement initiatives</li> </ul>
Strengthened internal governance and institutional capacity	<ul style="list-style-type: none"> <li>• Planning and preparation for the project to kick off in 2026 commenced</li> </ul>	<ul style="list-style-type: none"> <li>• Development and publication of Annual Performance Report</li> <li>• Publication of Annual Audit Plan</li> </ul>

## 12.7 Support to the Cour des Comptes of Guinea

Audit quality and adoption of ISSAIs	<ul style="list-style-type: none"> <li>• Support development of risk-based audit plan</li> </ul>	<ul style="list-style-type: none"> <li>• Customise and pilot compliance audit manual</li> <li>• Online and in-country support, for CdC participation in PESA certification- compliance audit</li> <li>• On-the-job peer support for at least two ISSAI compliant audits</li> <li>• Support to design an audit recommendation follow-up system</li> </ul>
Strategic management and HR	<ul style="list-style-type: none"> <li>• Planning for 2026 support</li> </ul>	<ul style="list-style-type: none"> <li>• SAI develops Strategic and Operational plans</li> <li>• Develop Annual Performance Report</li> </ul>
ICT and Digitalisation	<ul style="list-style-type: none"> <li>• Support to conduct an ICT needs assessment</li> <li>• Support with certification training for ICT unit staff</li> <li>• Internet support to facilitate collaboration</li> </ul>	<ul style="list-style-type: none"> <li>• Equip audit teams with ICT tools that enhance collaboration, efficiency, and documentation of the audit process</li> <li>• Develop ICT project proposal</li> <li>• Training for staff in Microsoft Office suite</li> </ul>
Project management	<ul style="list-style-type: none"> <li>• Project planning, monitoring and reporting</li> </ul>	<ul style="list-style-type: none"> <li>• Project monitoring and reporting</li> </ul>

## COMPONENT 13: Proposed CENTRAL ASIAN SAIs PROGRAMME

### 13.1 Regional programme

Programme management and coordination

- Funding proposal developed and submitted to the potential donor
- Initial meetings on programme with beneficiaries, partners and donors

- Three regional workshops on a shared priority topic
- Quarterly update meetings with the donor
- Annual online/offline meeting with beneficiaries and partners on sharing results, challenges and lessons learnt

### 13.2 Support to the Chamber of Accounts of the Kyrgyz Republic – Kyrgyzstan (CAsAI)

Country project

- Previously funded and reported on under GSAI until 2025

- Planned areas of support:
  - Repeat SAI PMF assessment in 2026
  - Strategic Plan development for 2027-2030
  - Strengthening SAI independence
  - Improving Stakeholder engagement
  - Implementing a System of Audit Quality Management (SoAQM)
  - Digitalisation of audit processes
  - PESA and other professional certification programmes

### 13.3 Support to the Accounts Chamber of the Republic of Tajikistan (CAsAI)

Country project

- Previously fully funded and reported on under GSAI until 2025

- Planning for project implementation in 2026 to be completed by the end of 2025
- Planned areas of support:
  - Repeat SAI PMF Assessment 2028
  - Strategic Plan 2029-2032
  - Implementing a System of Audit Quality Management (SoAQM)
  - Financial and Performance auditing (improving methodologies, training and conducting pilot audits)
  - Further digitalisation of audit processes through improvement of Audit Management System (AMS)
  - Stakeholder engagement, including development of communications strategy
  - Assessment and update of legislative framework to ensure independence and absence of gaps and contradictions to the Law on the Chamber of Accounts and ISSAIs

### 13.4 Support to the Accounts Chamber of Uzbekistan (CAsAI)

Country project

- Previously fully funded and reported on under GSAI until 2025

- Planning for project implementation in 2026 to be completed by 1st quarter of 2026 based on SAI PMF assessment results
- Planned areas of support:
  - Strategic Plan 2026-2030 (within framework of SPMR Round 5)
  - Stakeholder engagement
  - Strengthening SAI Independence

- Financial, Compliance Performance auditing (improving methodologies, trainings and pilot audits)
- Support to IT audits
- Digitalisation of audit processes
- Development of IT strategy
- Professional capacity building for audit specialists
- Implementing a System of Audit Quality Management (SoAQM)

## F. Expected Results

Result Level	Links to IDI Aggregate Indicator for Strategic Priority	Expected Result	Indicator Number & Definition	Baseline Date	Baseline Measure	Target 2024	Target 2025	Target 2026
Long-term Outcomes	P3 SAIs demonstrating their value to the public	Highly challenged SAIs audit the government budget on an annual basis, increase their audit coverage and improve quality of different types of audits and controls	<b>[118]</b> Number of SAIs supported bilaterally publishing the annual audit report or equivalent on their webpage within 12 months of the end of the audited financial year	2023	3	6	6	9
Long-term Outcomes	P3 SAIs demonstrating their value to the public	Highly challenged SAIs audit the government budget on an annual basis, increase their audit coverage and improve quality of different types of audits and controls	<b>[119]</b> Number of SAIs supported that increase their score of SAI PMF indicator 8 "Audit coverage".	2023	N/A	N/A	N/A	4
Short-term outcomes	D2 SAIs enhancing the use of technology in their audit practices	Highly challenged SAIs audit the government budget on an annual basis, increase their audit coverage and improve quality of different types of audits and controls	<b>[123]</b> Number of SAIs supported to digitalize their audit process and who has used the digital tool for at least one audit	2023	3	4	4	5

Result Level	Links to IDI Aggregate Indicator for Strategic Priority	Expected Result	Indicator Number & Definition	Baseline Date	Baseline Measure	Target 2024	Target 2025	Target 2026
Long-term Outcomes	S1 Sustainable SAI Governance Practices	Highly challenged SAIs are being managed strategically to ensure government and donor resources are utilized effectively and strategic priorities achieved	<b>[120]</b> Number of SAIs supported to enhance internal governance and/or strategic management that publish the SAI	2023	3	4	5	9

Result Level	Links to IDI Aggregate Indicator for Strategic Priority	Expected Result	Indicator Number & Definition	Baseline Date	Baseline Measure	Target 2024	Target 2025	Target 2026
			performance report on their webpage within 12 months of the end of the financial year					
Long-term Outcomes	S1 Sustainable SAI Governance Practices	Highly challenged SAIs are being managed strategically to ensure government and donor resources are utilized effectively and strategic priorities achieved	<b>[121]</b> Number of SAIs supported in taking actions for gender and inclusion, where the annual SAI performance or other report issued by the SAI includes progress against targets for gender and inclusion.	2023	1	3	3	3
Short-term outcomes	S1 Sustainable SAI Governance Practices	Highly challenged SAIs are being managed strategically to ensure government and donor resources are utilized effectively and strategic priorities achieved	<b>[124]</b> Number of SAIs supported to establish coordination mechanisms for support where at least one joint meeting for all partners (both current and potential partners for both technical and financial support) have been held during the year	2023	3	5	6	7

Result Level	Links to IDI Aggregate Indicator for Strategic Priority	Expected Result	Indicator Number & Definition	Baseline Date	Baseline Measure	Target 2024	Target 2025	Target 2026
Long-term Outcomes	P2 Strengthening SAI strategic stakeholder engagement	Highly challenged SAIs have proactive and systematic engagement with their stakeholders, enabling impact of audit reports and institutional strengthening of the SAI	<b>[122]</b> Number of SAIs supported for stakeholder engagement that conduct minimum one major engagement with external stakeholders during the year (e.g. a press conference or a sensitization event with Parliament,	2023	5	6	7	7

Result Level	Links to IDI Aggregate Indicator for Strategic Priority	Expected Result	Indicator Number & Definition	Baseline Date	Baseline Measure	Target 2024	Target 2025	Target 2026
			media or civil society).					

## G. Work stream focus on Gender and Inclusion

The work stream supports gender and inclusion through both audits and strengthening the organisational efforts of the SAI in these areas.

The upcoming programmes in Africa and Central Asia have been designed with a gender and inclusion lens. The programmes will undertake Gender Diversity and Inclusion (GDI) assessments where these have not been previously conducted. They will also incorporate and follow up on recommendations from past reviews where possible. Capacity-building activities will prioritise increasing women's participation and leadership within SAIs, alongside training auditors to apply gender-responsive approaches in their work. This will be tracked in the annual reporting.

In Madagascar, the Canadian Fund for Local Initiatives prioritises support for gender-sensitive audits, as well as employment opportunities for persons with disabilities and access to drinking water in the southern region. As such, gender and inclusion training will be undertaken for the Financial Tribunals and new joiners to complete the series of training provided over the past years.

## H. Financial overview at the workstream level

For 2026, Bilateral Support work stream's total budget is NOK 32.2 million, which represents an increase of 43.8% over the 2025 revised budget of NOK 22.4 million. The increase includes a 106.6% increase of NOK 10.4 million in work stream delivery costs. This increase is attributed to the proposed support programme for Central Asian SAIs and increasing the roll-out of support to GSAI country SAIs. The work stream staff costs represent a decrease of 9.8% or NOK 0.9 million. The increased scope of work will be supplemented with additional staff after finalisation of funding arrangements that are currently under discussion. The balance accounts for apportioned overhead and support costs at the organisational level.

## I. Risk Management

Support to SAIs in challenging contexts involves high results and development risks. In addition to the corporate and development risks identified at the organisation level, the following risks are specifically identified for Bilateral support:

Risk	Impact (H/M/L)	Likelihood (H/M/L)	Risk Response (Tolerate, Treat, Transfer, Terminate)	Control Measures/Assessment
<b>Political instability and country crisis:</b> Political upheavals such as elections, widespread protests, changes of government, coups, or violent conflict could disrupt SAI development and operations	H	H	Tolerate	<ul style="list-style-type: none"> <li>Engage in regular dialogue with partners to assess the political situation and its potential impact on the SAI, such as during elections.</li> <li>Adjust project timelines and scale down support if the political environment hinders execution.</li> <li>Assess the options to implement flexible planning to ensure rapid adaptation during election periods or political transitions.</li> </ul>
<b>Funding and Partner Coordination Risks:</b> Few regional INTOSAI providers (SAIs and regional secretariats) are capable of managing donor funds or offering long-term support to SAIs in challenging environments	M	H	Treat	<ul style="list-style-type: none"> <li>Mobilize regional secretariats as project partners and build their capacity to manage donor funding for long-term SAI support.</li> <li>Foster partnerships with implementation partners that can manage funding and collaborate with INTOSAI.</li> <li>Engage in regular dialogue with donors on funding mechanisms and project sustainability</li> </ul>
<b>SAI financial challenges:</b> SAIs are unable to cover basic operational and salary costs due to low-budget releases, which puts project execution at risk as staff are unable to report to work consistently	H	M	Tolerate	<ul style="list-style-type: none"> <li>Provide other incentives such as training and professional development opportunities as part of project support</li> <li>Dialogue with project donors and other in-country donors to scale up coordinated support to the SAI</li> </ul>
<b>SAI leadership:</b> SAI leadership is not upholding its commitment, driving change in the SAI or is replaced.	H	M	Treat	<ul style="list-style-type: none"> <li>Involve many SAI staff in project activities to ensure institutional anchoring of support and sustainability</li> <li>Prioritise support to SAI strategic management and leadership where possible</li> <li>In-person updates and meetings with the SAI leadership during in-country visits to enable their full project understanding and regularly inform them on progress</li> <li>As a last resort, consider termination of support if there is a total lack of commitment and</li> </ul>

Risk	Impact (H/M/L)	Likelihood (H/M/L)	Risk Response (Tolerate, Treat, Transfer, Terminate)	Control Measures/Assessment
				communication from the SAI leadership.
<b>Quality and delivery methods:</b> Support processes not customised to the context and current capacity and needs of the SAI	H	M	Treat	<ul style="list-style-type: none"> <li>• Emphasise the personal qualifications of the advisors mobilised</li> <li>• Train advisors in the country context, conflict sensitivity, and country-specific PFM</li> <li>• Utilise globally accepted standards and best practices as a basis for advice and training, but adapt manuals and guidance material to the context.</li> <li>• Regular dialogue with SAIs and peer SAIs on how to ensure relevance and quality of support</li> </ul>
<b>Resource person mobilisation:</b> Inability to source consistent resource persons for some country projects. On the other hand, there is a risk of overreliance on a few SAIs for the provision of peer support	H	M	Treat	<ul style="list-style-type: none"> <li>• Develop a reach-out plan to expand the pool of SAIs that can provide resource persons for bilateral support</li> <li>• Use of IDI staff to provide peer support where required.</li> <li>• Dialogue with the regional secretariat to recommend resource persons within the region. Consider the use of regional secretariat technical persons if necessary. Project time sheets should however, be used in case of salary reimbursements</li> <li>• Use of long-term advisors and consultants if feasible.</li> </ul>
<b>IDI and partner staff safety:</b> Support in unsafe contexts means higher medical and security risks	H	M	Treat	<ul style="list-style-type: none"> <li>• Use reliable transport and in-country security firms for security risk assessments and movement.</li> <li>• Use neighbouring countries if security risk is high in-country</li> <li>• Support ICT tools and systems enabling more online collaboration where in-country travel is high risk.</li> <li>• Training on emergency preparedness and management for all involved</li> </ul>
<b>Duplication of support:</b> Uncoordinated efforts by multiple donors could lead to redundant or	H	M	Treat	<ul style="list-style-type: none"> <li>• Encourage and support SAIs to hold regular joint donor coordination meetings</li> </ul>

Risk	Impact (H/M/L)	Likelihood (H/M/L)	Risk Response (Tolerate, Treat, Transfer, Terminate)	Control Measures/Assessment
overlapping support, reducing the overall effectiveness and efficiency of interventions.				<ul style="list-style-type: none"> <li>• Engage with other PFM actors and international donors to improve coordination and avoid duplication.</li> <li>• Participate actively in local PFM coordination groups if necessary</li> </ul>

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