



INTRODUCTION

Reference is made to the Memorandum of Cooperation between the Chamber of Accounts of the Republic of Tajikistan (CART), the Chamber of Accounts of the Republic of Azerbaijan (CARA), Chartered Institute of Public Finance and Accountancy (CIPFA) and INTOSAI Development Initiative (IDI) dated December 11, 2023.

The SAI of Tajikistan have joined the Global SAI Accountability Initiative (GSAI). 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.¹ The initiative is expected to empower the SAI to take forward its own capacity development and reach a new and improved level of sustained capacities and performance.

External support to SAI Tajikistan can strengthen the SAIs performance and quality of audit activities. This includes analyzing the causes and consequences of identified shortcomings in the process of developing and reviewing state budget projects, as well as the formation of the income and expenditure part of the state budget leading to its enrichment.

The State Audit Office of Georgia (SAOG) is well experienced in providing peer-to-peer support and has stepped up as a partner in the GSAI programme. The SAOG is the supreme audit institution that independently carries out external state financial control in the country. As a partner SAOG intends to make available its own experience of modernization and transition into a stronger SAI by providing its support from the audit and quality assurance perspective.

IDI has a global mandate to provide capacity development support to SAIs in developing countries to sustainably enhance their performance and capacity. For GSAI, IDI has established an overall programme to promote partnerships and provide financial support to country projects in a first phase of the cooperation. IDI's role is to support the country projects in ensuring results are achieved and to the extent possible support the parties to be prepared for a phase 2 without IDI involvement other than potential technical support through other initiatives than GSAI.

The Agreement on participation in the GSAI Initiative is the result of the partners earlier work together to plan and prioritize key areas of peer-based support. The Agreement lays out expected results, resources, responsibilities, and governance of the project. On this background, CART, SAOG and IDI have agreed to develop this Cooperation Agreement as Supplementary agreement to the Memorandum of Cooperation dated December 11, 2023.

This Cooperation Agreement (Agreement) shall not be construed as an international treaty and shall not give rise to obligations governed by international law. The parties undertake to maintain confidentiality with respect to proprietary information received within the framework of this Agreement and its validity. In case of disputes and disagreements in the interpretation or application of the provisions of this Agreement, the Parties shall resolve them through negotiations without recourse to the courts.

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



1 OBJECTIVE AND EXPECTED RESULTS

1.1 OBJECTIVE

The overall objective of the project is to strengthen the capacity of the CART, thereby improving accountability and transparency in the management of public resources in the Republic of Tajikistan, through improved audit quality, effective strategic management, digitalisation of the audit processes and strengthened stakeholder engagements.

Within the framework of this Agreement, the following areas of support have been agreed:

1. Audit methodologies, quality and reporting
4. Stakeholder engagement and communication
5. Project management and coordination

1.2 EXPECTED RESULTS AND ACTION PLAN

No	Action items	When	Responsible	Expected results
1	<u>Audit methodology, quality and reporting</u>		SAOG/CART	
1.1	Seminar and practical knowledge sharing on Budget Execution 2024 – SAI Tajikistan in Tbilisi	April 28 – May 2	SAOG/CART	SAI Tajikistan instruction on budget execution assessment is improved
1.2	Seminar and practical knowledge sharing on audit quality control – SAI Tajikistan in Tbilisi	April 28 – May 2	SAOG/CART	SAI Tajikistan audit quality management is improved (During the visit SAI Georgia can engage SAI Tajikistan representatives to the real quality control process for particular audit with quality reviewers)
1.3	Seminar on Budget Analysis of the upcoming year's Draft Budget Law – SAI Georgia in Dushanbe	September 2025	SAOG/CART	SAI Tajikistan capacity on audit quality management is improved
1.4	Seminar on audit quality assurance – SAI Georgia in Dushanbe	September 2025	SAOG/CART	SAI Tajikistan capacity on audit quality management is improved
	<u>Stakeholder engagement</u>		CART	
4.1	GSAI Phase 1 Final Stakeholder engagement event	November 2025	CART	Event is attended by Parliament members key stakeholders
5	<u>Project management and coordination</u>		CART/PMT	
5.1	Regular meetings within Project management team	On a monthly basis	CART/PMT	Meetings are conducted, meeting minutes are documented, including action plan and follow up actions items
5.2	Steering committee meetings	Twice a year	CART	Meetings are conducted with participation of all partners involved, meeting minutes are documented



5.3	Meetings with donors and partners through the cooperation mechanism	Twice a year	CART	Meetings are conducted with participation of all partners involved, meeting minutes are documented
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2 PROJECT GOVERNANCE, ROLES AND RESPONSIBILITIES

2.1 ROLES AND RESPONSIBILITIES OF EACH PARTNER

Partner	Role	Responsibilities
CART	Project Lead	Overall ownership and responsibility for the Project. Leads the steering committee. Daily management of the project through the Project Management team Implementation of project activities.
SAOG	Technical support	Provides technical support for the components on Audit, quality and reporting. This includes experience and knowledge sharing and coaching, review of documents, both online and onsite.
IDI	Technical support	SPMR team provides technical support to the component on Stakeholder engagement. This includes consultations, review of documents, development and update of strategies, training and coaching, both online and on site.
	Project management and financial support	Active involvement of GSAI team in Project management activities, coordination between partners through the Project management team at the earlier stage of the Project. Provides financial support to project activities. Financial management and reporting for use of donor funds to the GSAI programme.

2.2 PROJECT GOVERNANCE MECHANISMS

The CART, CARA, CIPFA and IDI have established a project steering committee where each of the partners are represented. SAOG has joined a project steering committee with this Agreement. The committee is led by the Head of the CART. The committee shall approve the annual plan and report for the project. It shall meet at least two times per year enabling overall monitoring of progress and results, and ability of project partners to discuss and address strategic challenges and opportunities during project implementation. The steering committee can also meet ad-hoc to discuss the support project and be consulted on arising issues. The steering committee has committed to follow the principles and procedures of the Project Steering Committee as detailed in Appendix 1.

2.3 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 member from each partner and is led by CART representative.

A Project Management Team is established to manage and oversee the support daily and ensure coordination with partners involved in support. The team is led by CART representative and will meet regularly (approximately monthly). Its responsibilities include:

-) Prepare and adjust project implementation plans and budgets
-) provide all the necessary support to facilitate meetings and workshops, both online and physical



-) monitor and support the implementation of the project, such as by reviewing ToRs and activity reports
-) ensure IDI is informed and consulted in good time for project related costs to be covered using IDI managed funding, especially by sharing ToRs ahead of travels clarifying dates, participants and expected outputs, and sharing short reports after activities analyzing whether activities have been implemented as intended, outputs achieved, and lessons learned
-) facilitate synergies between components and with other support to the SAI
-) facilitate regular updates to and meetings for the SAI Support Group
-) contribute to developing project proposals for new required support to the SAI
-) compile and share good stories from the project activities for all involved and external stakeholders.
-) facilitate meetings and reporting to the steering Committee.

Peer teams will be established to be responsible for the technical support in each component.

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

The following is expected from each Peer team:

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

2.4 PLANS, REPORTING AND EVALUATION

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

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

2.5 BUDGET AND FINANCIAL MANAGEMENT

The partners have developed a budget of human and financial resources based on the available resources at the launch of the project (see annual project plan and report). The financial budget will be updated during the project period, considering progress, lessons and any additional funding available to the GSAI programme pool funds.

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 taking into



consideration the legislation requirements of the partners 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. Applicable IDI policies such as Procurement, Safeguarding policy, Anti-corruption policy, Code of Ethics can be found <https://www.idi.no/component/sppagebuilder/page/145?Itemid=>. Partners are obliged to inform each other should there be any risks or incidents related to misuse of funds. IDI is required to practice zero tolerance against corruption and other financial irregularities within and related to the project. Financial irregularities refers to all kinds of:

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

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

2.6 RISK MANAGEMENT

The partners integrated risk management in the project. The table in the Annual project plan and report document 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.

2.7 COORDINATION WITH OTHER PROJECTS AND PARTNERS

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

- CART (lead)
- CARA
- SAOG
- Development partners present in Tajikistan, as World Bank, European Union Delegation, Asian Development Bank, GIZ (German Agency for International Cooperation), European Bank for Reconstruction and Development, and SECO (Swiss State Secretariat for Economic Affairs)
- Embassies
- IDI
- ASOSAI (Asian Organization of Supreme Audit Institutions)
- Any new implementation partner



3 PRINCIPLES AND COMMITMENTS

Respect and professionalism

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

Good project governance

-) The parties see overall project governance as critical for progress and results, as well as to ensure partners and well-coordinated project.
-) When working together for the strengthening of CART the partners will strive to be role models in good project governance, inspired by INTOSAI-P 12.
-) The Steering Committee led by the Heads of CART, CARA, SAOG, CIPFA and IDI 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 sensitive information relating to the audit work and internal information unless prior 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.

4 COOPERATION AGREEMENT

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

We will allocate the required resources and staff for participation in the project taking into account local legislation requirements of the partners.



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

We commit to the cooperation principles and requirements.

We agree that this cooperation does not create any legally binding consequences.

**Chamber of Accounts of the
Republic of Tajikistan**

**State Audit Office
of Georgia**

IDI

Dushanbe,
April 8, 2025

Tbilisi,
April 8, 2025

Oslo,
April 8, 2025





APPENDIX 1: PROJECT STEERING COMMITTEE PRINCIPLES AND ROUTINES

I. Establish a predictable and well-timed annual schedule for our meetings

- a. Set meeting dates for the full year when doing our annual planning, so all partners can be available and preparations can be made in good time.
- b. Seek to align overall project decisions with the partners' planning and reporting schedule.

II. Use SAI capacities, systems and location for the meetings

- a. SAI focal point sends out invitations and information to the Steering Committee from the project management team.
- b. Use the SAI own online meeting tool and premises for meetings as far as possible.

III. Be well prepared for meetings and hold ourselves accountable

- a. Use a meeting document showing agenda items with proposed decisions and key documents to be discussed.
- b. The meeting document is shared 2 weeks in advance of the meeting (exception for ad-hoc meetings).
- c. All team members are 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. 14

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	When	Responsible	Expected results
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