Programme Document
Peer-based support to the Central Asia SAIs -
Central Asia SAIs Accountability Initiative
2026-2029

Funded by the Swiss State Secretariat for Economic Affairs, European Union and the General Court of Audit of Saudi Arabia
Implemented by the INTOSAI Development Initiative

Contents

Executive Summary

This programme document outlines a regional programme concept to provide sustained, peer-based support to the Supreme Audit Institutions (SAIs) of Kyrgyzstan, Tajikistan, and Uzbekistan in the Central Asian region. The programme builds on the results of the Global SAI Accountability Initiative (GSAI). It addresses the needs identified during the recent "Strategic Readiness for Long-Term Impact: GSAI Phase 2 Workshop" in Tashkent. These SAIs operate in challenging contexts and face shared obstacles, including institutional capacity constraints, resource limitations, and rapidly evolving public sector expectations. At the same time, they have demonstrated a strong commitment to institutional reform and improvement in performance. The regional programme aims to sustain the progress achieved under GSAI and support long-term development through targeted interventions.

Programme Focus and Objectives

The project focuses on five key areas essential for strengthening the performance and relevance of SAIs in the region:

•   Improving audit quality and professional practices, including support for compliance with international standards, quality assurance mechanisms, and staff capacity development.

•   Strengthening strategic management and SAI governance to ensure alignment between resources, mandates, and long-term institutional goals.

•   Enhancing stakeholder engagement, including effective communication with parliaments, governments, civil society, and development partners to strengthen SAI independence.

•   Building institutional capacity through peer learning, training, and advisory support tailored to each SAI's needs.

•   Supporting digitalisation of audit processes and internal operations to improve efficiency, transparency, and innovation.

Programme Approach

The project will employ a peer-based support model, facilitated by IDI in collaboration with regional and international partners. It will leverage:

•   Partnerships with well-established SAIs,

•   Institutional support from peer SAIs and expert networks,

•   Regional cooperation and shared learning platforms.

Activities will include a mix of joint regional events and country-specific interventions aligned with each SAI's strategic plan. A **four-year**, flexible approach will be used to ensure adaptability to each SAI's context and evolving priorities.

Funding

To ensure effective implementation and coordinated support across the region, IDI will manage project funds and lead the implementation of activities at both the regional and country levels. This includes technical assistance, peer-based support, training, workshops, and continuous project coordination.

The estimated annual budget is CHF452,500, with a total estimated budget of CHF1,810,000 over a four-year period. Funding will enable sustained, high-quality support tailored to the needs and strategic goals of SAIs in Kyrgyzstan, Tajikistan, and Uzbekistan.

This initiative aims to reinforce the foundations for long-term SAI performance, building strong institutions that contribute to good governance, transparency, and accountability in the Central Asian region.

1. Background

This programme aims for long-term, peer-based support to three highly challenged Supreme Audit Institutions (SAIs) in Central Asia: the SAIs of Kyrgyzstan, Tajikistan, and Uzbekistan. These institutions are striving to improve their performance and build capacity while operating in complex and resource-constrained environments.

Since 2022, the SAIs of Kyrgyzstan and Tajikistan have been supported under the Global SAI Accountability Initiative[1] (GSAI), an IDI-led programme funded by the European Union that mobilises coordinated support for SAIs in fragile or challenging contexts. As part of GSAI Phase 1, support has focused on building SAI capacity in four key areas: audit quality, strategic management, stakeholder engagement, and digitalisation. Through this targeted support, these SAIs have made significant progress in building foundational capacities in these four areas.

It's important to note that SAI Kyrgyzstan was considered for GSAI based on its successful participation in the first round of IDI's Strategy, Performance Measurement and Reporting[2] (SPMR) initiative, funded by the State Secretariat for Economic Affairs (SECO), with the focus on improving how SAIs assess, plan, manage, and report on their performance across the full strategic management cycle.

In 2024, SAI Tajikistan was also actively supported by the SPMR ACT, an IDI-led initiative also funded by SECO, which contributes to integrity and accountability by providing SAI-level support. As part of the support, SAI Tajikistan enhanced its stakeholder engagement by conducting the first stakeholder engagement analysis and arranging regular meetings with representatives from the Parliament, government agencies, civil society organisations (CSOs), and the mass media.

In May 2025, the SAI of Uzbekistan joined the first phase of GSAI, recognising the value of coordinated, peer-based support and building on the earlier engagement of Central Asian SAIs, which was supported by the World Bank and IDI. This visit, along with prior participation in a regional GSAI event, revealed strong commonalities in institutional challenges and development priorities among the three SAIs, demonstrating the clear potential and need for a regional

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[1] See more here: https://www.idi.no/bilateral-support/gsai-global-sai-accountability-initiative
[2] See more here: https://www.idi.no/work-streams/well-governed-sais/spmr

collaborative approach. In parallel, SAI Uzbekistan is also joining the SPMR initiative, which will contribute to supporting strategic management.

While one of the core objectives of the GSAI is to help SAIs secure long-term, coordinated support aligned with national strategies, this regional project responds to broader, systemic needs. The SAIs of Kyrgyzstan, Tajikistan, and Uzbekistan operate in similarly challenging contexts, facing limited resources, complex governance environments, and increasing expectations for accountability. They also share development priorities in audit quality, strategic management, stakeholder engagement, and audit digitalisation.

Building on the progress made under GSAI, SPMR and the SPMR ACT, this initiative suggests a multi-year, peer-based support mechanism tailored to the Central Asian context. It responds directly to the SAIs' expressed interest in continued, regionally coordinated support that fosters mutual learning, strengthens institutional capacity, and promotes strategic collaboration. Delivered through trusted partnerships with peer SAIs and implementing partners, including the IDI, the project aims to sustain momentum and drive long-term impact across the region.

Peer-based support from experienced SAIs has been shown to deliver highly relevant advice and foster trust-based, sustainable collaboration. Drawing on the global experience of the INTOSAI community, this regional project will emphasise regionally adapted, context-sensitive approaches and mutual learning.

The programme will be coordinated and implemented by IDI, with a focus on:
- Supporting strategic management, enhancing stakeholder engagement and strengthening audit quality and independence;
- Strengthening coordination among support providers and peer SAIs;
- Facilitating cross-learning and mutual accountability;
- Leveraging the IDI resources and initiatives (including SPMR and SPMR ACT);
- Promoting gender, diversity, and inclusion in SAI operations.

This regional initiative will adopt a flexible, multi-year approach, with activities co-designed to fit the priorities, capacities, and contexts of each SAI. Building on the trust and momentum created by GSAI, it aims to ensure sustained institutional performance and strengthened accountability in the region.

2. Why support the SAIs in Central Asia?

Achieving the Sustainable Development Goals (SDGs) in Central Asia depends on sound governance, effective public institutions, and the transparent use of public resources. SAIs play a vital role in this ecosystem by strengthening accountability, exposing inefficiencies and irregularities, and recommending improvements in public service delivery. This makes them not only key to SDG 16 (Peace, Justice and Strong Institutions) but also critical enablers of broader SDG progress across sectors.

The SAIs of Kyrgyzstan, Tajikistan, and Uzbekistan operate in complex and resource-constrained environments, often with limited access to long-term, coordinated support. Despite these challenges, they have demonstrated a strong commitment to institutional reform and capacity development, particularly in improving audit quality, enhancing strategic management, advancing digitalisation, and strengthening stakeholder engagement. Based on the progress made under GSAI we can see improved stakeholder engagement in both Tajikistan and Kyrgyzstan, where such support was implemented.

Supporting SAIs in Central Asia is therefore both a strategic and timely investment. It ensures that early progress achieved under the GSAI is sustained and scaled, while responding to the unique governance needs of the region. Long-term, peer-based partnerships are essential to enable these SAIs to grow into more resilient institutions capable of fulfilling their mandates and contributing meaningfully to national development goals.

3. What support do the SAIs need?

All three SAIs plan to strengthen capacities in the critical areas of audit processes and digitalisation, strategic management and institutional capacity, as well as stakeholder engagement and independence. However, the existing capacity and priorities may differ, especially in terms of legal reform and audit capacity needs.

The table below shows tentative areas requiring technical support, as identified by each SAI. All SAIs are further developing these needs in dialogue with potential partners.

SAI	Support areas
Kyrgyzstan	- Repeat SAI PMF assessment in 2026 - Strategic Plan 2027-2030 - Strengthening SAI independence - Improving Stakeholder engagement - Implementing a System of Audit Quality Management (SoAQM) in accordance with ISSAI 140 requirements. - Digitalisation of audit processes - Internal professional programme for auditors (certification)
Tajikistan	- Repeat SAI PMF Assessment 2028 - Strategic Plan 2029-2032 - Implementing a System of Audit Quality Management (SoAQM) in accordance with ISSAI 140 requirements - Financial and performance auditing (improving methodologies, training for the auditors and conducting pilot audits) - Further digitalization of audit processes through the improvement of the existing 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
Uzbekistan	• Strategic Plan 2026-2030 (will be covered within the framework of SPMR Round 5) • Stakeholder engagement • Strengthening SAI Independence • Financial, compliance and performance auditing (improving methodologies, trainings for the auditors and conducting pilot audits) • Strategic and IT auditing • Digitalisation of audit processes • Development of IT strategy • Professional capacity building for audit specialists • Implementing a System of Audit Quality Management (SoAQM) in accordance with ISSAI 140 requirements.

4. What are we aiming at?

For the years 2026 to 2029, the general aim for the projects is to enable each SAI to successfully implement their strategic priorities. This means the strategic outcomes and outputs (and their related indicators) set in the SAIs' strategic plans will also be used for the result framework of the projects. To enable these outcomes and outputs, we will prioritise support to capacities that are most critical and fit with the SAI's context, absorption capacity and opportunities.

For the overarching programme and country projects, the draft result framework below has been developed, and is a continuation of the focus of the first phase of GSAI.

Strategy of Intervention	Key Performance Indicators	Baseline	Target (2029)	Means of Verification	External Factors (assumptions / risks[3])
Impact					

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[3] Materialisation of risks will be monitored and managed throughout implementation using IDI's risk management system. Materialisation of high-level risks and their potential impact is to be assessed in the context of a (mid-term) evaluation of CASAI.

Strategy of Intervention	Key Performance Indicators	Baseline	Target (2029)	Means of Verification	External Factors (assumptions / risks[3])
Stronger Central Asia SAIs supported bilaterally that positively contribute to the public financial management ecosystem	% of countries in which Corruption Perception Index increased at least by 1 score since baseline	2024 (KG - 25, TJ – 19, UZ - 32)	TBD	Transparency International: Corruption Perception Index	Assumption: SAIs that improve their capacities in strategic management, stakeholder engagement, audit quality and independence exert a stronger and positive influence on public financial management ecosystem
	% of countries scoring B or higher on PEFA Internal audit score (PI-26)	KG (2021) C+ TJ (2022) C+ UZ (2024) B+	TBD	The Public Expenditure and Financial Accountability assessment: Internal audit score (PI-26)	
	% of countries scoring B or higher on PEFA Annual financial reports score (PI-29)	KG (2021) C+ TJ (2022) D+ UZ (2024) C+	TBD	The Public Expenditure and Financial Accountability assessment: Annual financial reports score (PI-29)	Risk: The public financial management ecosystem players are inconducive and uncooperative and resist demand for better accountability.
	% of countries scoring B or higher on PEFA Legislative scrutiny of external audit reports score (PI-31)	KG (2021) A TJ (2022) C+ UZ (2024) C+	TBD	The Public Expenditure and Financial Accountability assessment: Legislative scrutiny of external audit reports score (PI-31)	
Outcomes					
Sustainable SAI Governance practices (Component 1)	Cumulative number of SAIs supported bilaterally that demonstrate strengthened good	0	3	IDI internal records/ surveys/ monitoring[4]	Assumption: SAIs supported bilaterally are able to internalise and apply methodology, with

[4] IDI indicators are recorded and extracted from IDI's information management system (BLUE). Details on how achievements are measured and concluded are documented and verified through IDI Corporate Support's quality management function. This process is supported by internal records and monitoring of progress under all initiatives and results.

IDI's internal records and monitoring serve as a primary source for the IDI Results Framework and undergo a systematic quality assurance and validation process. In addition, independent evaluations (e.g. mid-term evaluations) may examine the validity of the reported results. While the source data are internal, all information is verifiable, and supporting details can be provided upon request.

Strategy of Intervention	Key Performance Indicators	Baseline	Target (2029)	Means of Verification	External Factors (assumptions / risks[3])
	governance, transparency and accountability by publishing key strategic and performance documents				guidance from peer SAIs and IDI advisors, resulting in positive and sustainable changes in strategic management practices
	Cumulative number of SAIs with an improved strategic management process as demonstrated by improvement of score in at least one dimension of SAI PMF indicator SAI-3	0	3	SAI PMF assessment of each SAI beneficiary	Risks: Lack of ownership by SAI staff or leadership, internal coordination and communication issues, lack or outflow of human resources or time limit quality of changes
SAIs improving their capacity to strengthen their institutional environments (Component 2)	Cumulative number of SAIs supported bilaterally with improved capacity to strengthen their institutional environment	0	3	IDI internal records/ monitoring	Assumption: Through advocacy and support SAIs can successfully improve their independence and engage with institutional stakeholders from the accountability eco-system
	Cumulative number of strengthened country-level legal instruments advocating for and reinforcing the independence of the SAI, developed with peer SAI and IDI support	0	TBD	IDI internal records/ monitoring	Risks: SAI stakeholders are uninterested or unwilling to engage and advocate on behalf of the SAI
	Cumulative number of strengthened SAI-stakeholder relationships at the country level	1	3	Survey to SAIs and stakeholders administered at the onset and following peer SAI and IDI-	

Strategy of Intervention	Key Performance Indicators	Baseline	Target (2029)	Means of Verification	External Factors (assumptions / risks[3])
				facilitated interactions	
SAIs delivering sustainable audit outputs (Component 3)	Cumulative number of SAIs supported bilaterally with improved SAI outputs from sustainable audit practices	0	3	IDI internal records/ monitoring	Assumption: SAIs allocate sufficient human resources and are able to implement activities agreed upon with peer SAI and IDI support within time and with quality to build audit capacity
	% of countries scoring B or higher on PEFA External audit score (PI-29)	KG (2021) B+ TJ (2022) D+ UZ (2024) B+	TBD	The Public Expenditure and Financial Accountability assessment: External audit score (PI-29)	
	% of countries with improved scores on SAI PMF 8 Audit Scope	KG – 1 (2022) TJ – 2 (2024) UZ – N/A	TBD	SAI PMF assessment of each SAI beneficiary	Risk: Implementation is delayed due to external factors, lack of ownership or lower than assessed SAI absorption capacity.
SAIs enhancing the use of technology in their audit practices. (Component 4)	Cumulative number of cases where IDI support contributes to improved SAI outputs on enhancing the use of technology in SAI audit practices	0	3	IDI internal records/ monitoring	Assumption: Through Peer SAI and IDI support SAIs are able to improve digitalisation of their audit practices. Risk: Implementation is delayed due to external factors, lack of ownership or lower than assessed SAI absorption capacity.
Strengthening SAI strategic stakeholder engagement (Component 5)	Cumulative number of SAIs supported bilaterally that contribute to stronger SAI strategic	0	3	IDI internal records/ monitoring	Assumption: Through Peer SAI and IDI support SAIs are able to improve their strategic

Strategy of Intervention	Key Performance Indicators	Baseline	Target (2029)	Means of Verification	External Factors (assumptions / risks[3])
	stakeholder engagement				stakeholder engagement.
	Cumulative number of SAIs with improved score on SAI PMF 24 Communication with the Legislature, Executive and Judiciary	KG – 2 (2022) TJ – 3 (2024) UZ – N/A	TBD	SAI PMF assessment of each SAI beneficiary	Risk: SAI stakeholders are unwilling and not supportive of engaging with the SAI
	Cumulative number of SAIs with improved score on SAI PMF 25 Communication with the Media, Citizens and Civil Society Organizations	KG – 1 (2022) TJ – 1 (2024) UZ – N/A	TBD	SAI PMF assessment of each SAI beneficiary	
Outputs					
Improved SAI staff capacity in strategic management and governance	Number of SAI staff participating in capacity development activities under Component 1 (f/m)	0	TBD	Course registrations/ IDI performance and accountability reports	Assumptions: IDI is able to implement activities under Central Asia SAI accountability initiative as planned and budgeted
Improved SAI staff capacity in audit practices	Number of SAI staff participating in capacity development activities under Component 3 (f/m)	0	TBD	Course registrations/ IDI performance and accountability reports	
Improved SAI staff capacity in stakeholder engagement and independence	Number of SAI staff participating in capacity development activities under Components 2 and 4 (f/m)	0	TBD	Course registrations/ IDI performance and accountability reports	Risks: Unplanned external events, such as a global pandemic, bring a sudden stop/change in activity

Strategy of Intervention	Key Performance Indicators	Baseline	Target (2029)	Means of Verification	External Factors (assumptions / risks [3])
SAIs increase their audit coverage and improve quality of different types of audits and controls	Cumulative number of SAIs supported to digitalize their audit process and used the digital tool for at least one audit.	0	3	Course registrations/ IDI performance and accountability reports	
High quality technical support on SAI performance assessment	Number of SAI PMF assessments conducted by peer SAIs	0	3	SAI PMF assessment of each SAI beneficiary	
High-quality capacity development support on SAI capacity building	% of course evaluation from across all events and activities that indicate overall satisfaction with the course "satisfied" or "very satisfied"	N/A	Published in all IDI working languages	Annual measurement based on all evaluation forms	
SAIs supported in developing project proposals for support	Cumulative number of SAIs supported by IDI (through all mechanisms) to strengthen their capacity to engage with potential providers of support, and/or receive support after submitting capacity development proposals	0	3	IDI records	

5. What support may be provided and how do we expect it to lead to change?

The areas and mechanisms of support need to be tailored for each of the SAI, depending on their unique needs and available partners for support. The table below shows possible support mechanisms for key components to be considered.

Component	Possible support mechanisms
Quality, digitalisation and impact of Audits	Peer support focusing on training and advice to implement the audit standards and procedures well, enabling greater audit coverage and quality. A lot of existing training material can be used, but it must probably be customised. Most of the support is likely to be on-the-job training of actual audits, as part of pilot audits, especially for technically challenging audits. ISSAI 140 shall be prioritized, and the training can be delivered at the regional level to all SAIs jointly with IDI technical experts and peer partners.
Strategic management	External SAI PMF assessment by the peer partners in accordance with the INTOSAI SAI Performance Measurement Framework. Support in developing Strategic development plans for the respective periods and translating these into annual operational plans with clear monitoring systems.
Communication and stakeholder engagement	Use of the existing resources for stakeholder engagement, customized to the national context. Assist the SAI in actively engaging stakeholders for a specific purpose, such as a new strategic development plan or a new legislative framework. Guidance on conducting stakeholder engagement analysis and development of communication strategy. Advice for press conferences, meetings, support for communication of audit findings.
Independence	A peer team giving advice to drafts of legislation and regulations, and how to strengthen actual independence as well as stakeholder engagement presentations. Tailored advice and collaboration with Development Partners with diplomatic weight. Support in this area will be done in collaboration with IDI's SAI Independence programme.
Gender, inclusion and diversity	Experience sharing across SAIs on gender actions and results Advice for how to prioritize gender and inclusion-related strategies

6. How can projects be developed leading to real results?

We know from experience that it is difficult to have successful capacity development projects for SAIs in challenging contexts. The projects with each SAI are expected to be designed in detail based on the general lessons learned from capacity development in challenging contexts and GSAI in particular. The following principles will be used to ensure quality and impact:

1. **Be SAI-led and integrated with the SAI's own management systems:** This means all project deliverables should be grounded in the strategic plan, and the project managed integrated with the SAI's own plans and management systems.

2. **Have a holistic and change oriented intervention strategy:** This means prioritizing support activities that are necessary to enable change and are informed by the SAI's context, absorption capacity and opportunities.

3. **Ensure long-term and predictable support:** Ensure as much as possible comprehensive support for a four-year period.

4. **Be characterized by presence and continuity of support:** Enable regular contact, country presence and interaction, for the necessary trust and understanding, as well as progress.

5. **Competent advisors and project managers:** Include partners that ensure all technical advisors and peers have relevant experience, enough time, context understanding and strong professional and personal qualifications.

6. **Be characterized by flexibility and continuous learning:** This means having funding arrangements that allows for change of plans when needed and project procedures prioritizing learning regularly.

7. **Have in-built mechanisms for synergies with existing global, regional and national programmes and resources:** Guidelines, best practices and manuals are already developed through IDI – these should be utilized in addition to ongoing trainings and programmes.

8. **Strong national coordination mechanisms:** Establish or take part in active coordination through a national coordination group.

9. **Enable and support the SAI to lead by example in accountability, transparency and inclusiveness:** SAIs are expected to lead by example, and the SAI's are likely to have clear plans to strengthen their own management systems and integrity. This will be included, as these are fundamental expectations of any Development Partner that have to be met.

7. How can we ensure that the peer providers of support to all three SAIs succeed?

The peer providers of support in GSAI Phase 1 committed to continuing to provide support to the SAIs as part of the regional programme, and as such, possess the necessary experience in supporting SAIs in this region.

The programme will share best practices and approaches for project management, including areas such as project design, resourcing, reporting, monitoring and follow-up, logistics, and finances. As part of the GSAI Phase 1, a workshop for peer providers of support is planned to take place at the start of 2026. The programme will also seek to share and stimulate learning among providers on how principles for good capacity development to SAIs can be implemented in practice. This will be achieved through a project management and experience-sharing workshop among the providers and recipients of support.

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

- Provide specific advice, for instance, for engagement of advisors, follow-up of project agreements, etc.
- Contribute to joint events of the SAIs, where this is a good support option and necessary in addition to other ongoing programs
- Provide quality reviews of selected project products and deliverables

SAI are expected to finalise the establishment of peer support projects by the end of 2025 as part of GSAI Phase 1 support. Material and good practices for this support have been developed within GSAI, including templates for project proposals and facilitation approaches. The workshop on preparation for the Phase 2 support was conducted in Tashkent, in March 2025. Key support activities include:

- Providing customised advice to each SAI and interested partners in developing projects
- Assisting the SAIs to mobilize and allocate funding for projects, and keep a regular dialogue with financial partners
- Mobilizing and allocating peers and institutional partners in projects, and keep a regular dialogue with potential technical partners

This support is provided as part of GSAI and IDI's Bilateral Support Workstream, implementing the initiative of the INTOSAI Donor-Cooperation.

8. How will the support be managed?

In collaboration with the peer SAIs, there will be tailored projects customised to the needs and plans of each SAI. Each project will have its own results framework and financial resource pool. Project management responsibility will be vested in IDI.

The SAIs in the following countries have so far expressed willingness to contribute to the Central Asian Regional programme:

- SAI Poland
- SAI Georgia
- SAI Kazakhstan

These partners differ in terms of the extent and areas they can support. The organisation involved in each country and the manner in which it will be involved will depend on the request of the SAI, the current relationship with the SAI, and the availability of human and financial resources. For continuity of the current support, partnerships with existing peer-partners of the SAI will be sought.

9. Sustainability considerations

Ensuring the sustainability of results is a central pillar of this regional initiative. The project is not designed as a temporary support mechanism, but as a catalyst for long-term, self-sustaining institutional development within the SAIs of Kyrgyzstan, Tajikistan, and Uzbekistan.

Sustainability will be built into the project from the outset through strong national ownership, alignment with each SAI's strategic and operational plans, and a peer-based approach that encourages institutional learning and mutual accountability. The emphasis will be on developing internal systems, practices, and staff capacities that continue to function and evolve after the conclusion of external support.

It's also important to note that, through the collaboration with other global IDI initiatives, including IDI SPMR ACT, funded by SECO, beneficiary SAIs can transition to these programmes, hence ensuring continuous support.

The project will also create space for regional cooperation and cross-learning, helping SAIs establish lasting professional networks that extend beyond the project cycle. These connections will support ongoing exchange of experiences, practical solutions, and emerging good practices relevant to their shared contexts.

By working through trusted partnerships, integrating capacity development into existing institutional frameworks, and tailoring support to national contexts, the project will promote resilience and reduce dependence on external inputs.

To ensure the long-term sustainability of results within SAI-developed capacities, the project will focus on the following areas:

- **Embedding improved practices in SAI systems and procedures:**
  Support will be integrated into core functions (e.g., audit planning, quality control, stakeholder engagement), enabling SAIs to continue applying improved methods independently.
- **Developing in-house capacity for training and mentoring:**
  SAIs will be supported to develop and retain internal trainers, coaches, or champions in key areas such as audit quality and strategic management.
- **Strengthening internal monitoring and learning mechanisms:**
  The project will help SAIs establish systems for tracking progress, learning from implementation, and adjusting approaches as needed.
- **Aligning support with national strategies and institutional priorities:**
  All interventions will be rooted in each SAI's strategic and operational plans, increasing relevance and institutional commitment.
- **Encouraging leadership engagement and internal ownership:**

Senior management will be actively involved in project design and implementation to reinforce ownership and integration.

- **Building and maintaining regional peer networks:**
Cross-country cooperation will be promoted to ensure continued exchange of knowledge and experience beyond the life of the project.
- **Promoting inclusive and diverse capacity development:**
The project will ensure that capacity development efforts are inclusive and promote gender balance and diversity in SAI teams, increasing resilience and innovation.

10. Funding needs and options

The funding needs for the programme are estimated to be CHF 471,300 per year. The budget is enclosed. The costs are mainly related to travel and accommodation of the resource persons, conference and interpretation costs, as well as the staff costs of IDI staff involved, joint trainings, experience sharing and workshops, programme development and communication.

Below are estimated funding needs for the Central Asian SAIs Accountability Initiative.

Cost items	Funding needs
Country project delivery costs	CHF 56 100 per year per country
Regional level costs (workshops)	CHF 93 500 per year
Programme level support costs (IDI staff)	CHF 165 000 per year
Total average costs per year per country	CHF 157 100 per year per country
Total average costs per year	CHF 471 300 per year
Total funding needs for four-year period	**CHF 1 885 200**
Total in-kind contribution days (peer SAIs)	7,200 days
Total in-kind contribution CHF equivalent	CHF 3 714 954
Total programme value	**CHF 5 600 154**
Contribution from SECO (50%)	**CHF 942 600**
Expected contribution from other donors (50%)	**CHF 942 600**

For details of the budget please refer to the Annex.

11. Programme risks and mitigation measures

Risk Description	Risk Level	Mitigation Measures
Political instability in one or more participating countries	Medium-High	- Maintain flexible planning and regional focus

		- Engage through virtual means when national-level engagement is limited
Change in SAI leadership or senior management affecting ownership or continuity	Medium-High	- Engage broader teams in activities, not just leadership - Maintain onboarding briefs for new leadership
Limited availability or turnover of key SAI staff affecting continuity and institutional memory	High	- Involve multiple staff per SAI - Document and share knowledge internally - Create cross-functional teams
Low technical capacity of SAI staff to absorb and apply new practices	Medium	- Provide hands-on training - Follow up with mentoring and coaching - Use peer-to-peer support and practical exercises (pilot audits)
Peer partner lacks required skills or facilitation capacity	Medium	- Provide capacity development to peers before assignments (planned early January 2026 as part of GSAI support) - Matching of peers is based on experience and from GSAI Phase 1 support and SAIs needs
Weak regional ownership or engagement in planning and implementation	Medium	- Rotate facilitation/hosting responsibilities - Co-design activities with SAIs - Recognize SAI contributions
Low prioritization of crosscutting themes (gender, inclusion)	Medium	- Integrate in all activities - Use success stories from the region
Insufficient resources (time, funding, logistics)	Medium	- Prioritize activities aligned with SAIs' strategies - Use regional and hybrid formats to reduce cost and increase reach - Plan logistics in advance to save costs on flight tickets
Language barriers	Low-Medium	- Common language of communication is Russian language for peer SAIs providers of support and beneficiary SAIs, however working language will be English - Plan translation/interpretation needs where necessary - Ensure interpretation support during key regional workshops

12. Program management, oversight and reporting mechanisms

The overall governance arrangements for the program distinguish between two levels, namely the strategic oversight level and the operational management level.

The program's scope falls under the SAI Governance department, Bilateral Support Workstream. As such, the program will be under the oversight of IDI's Deputy Director General, who will have responsibility for strategic management and supervision and will report to the IDI Director General. SECO and other funding partners will contribute to program oversight and steering in a strategic advisory role. An annual strategic meeting will take place in February each year to discuss the annual progress implementation report and to approve next year's detailed annual operational plan. The high-level annual operational plan will be submitted in November of the preceding year following IDI's overall timeframes.

The direct operational management of the program will be in the hands of the dedicated IDI manager, currently managing the GSAI Programme. Logistics for the events and activities under the Programme will be supported by additional IDI staff and activities will be implemented by peer SAIs staff as well as IDI staff. The Programme core team will ensure the coordination and the various cross-cutting elements of program planning and execution in the Central Asian region. In addition, the Programme core team will hold quarterly progress update calls with SECO.

The programme is to be aligned with SPMR ACT, another IDI initiative funded by SECO and benefit from synergies between the initiatives.

The following activities and related deliverables shall be done to ensure continuous and thorough monitoring and reporting throughout implementation:

Coordination mechanisms

Meeting	Description	Frequency	Outputs
CASAI Strategic Oversight Meeting	A meeting including IDI DG and funding partners, where annual figures on program implementation and upcoming annual operational plan are presented and discussed	Annually (February)	Approved annual progress report for preceding year Approved annual operational plan for the upcoming year
Progress updates to IDI DG and DDGs	Programme core team to provide an update on implementation and upcoming planning and gather feedback on any issues at the strategic level	Tertiary	Tertial progress report
Progress update with SECO	A regular online meeting to provide updates and details on the ongoing implementation	Quarterly	Meeting notes circulated by email
Mission reports by peer SAIs	Peer-SAIs' mission reports on the objectives, results, challenges and lessons learnt.	Within 1 week after each mission	Mission report
Progress update with SECO	Semi-annual interim update	Biannually	Semi-annual interim report
Program meeting	Internal team meeting across components focusing on interlinkages and coordination	Weekly	Meeting notes on Teams channel
Experience sharing annual meeting (virtual/hybrid)	A meeting, including IDI representatives, Programme donors, peer SAIs, beneficiary SAIs to share experience on peer cooperation, results, challenges and lessons learned	Annual	Meeting notes on Teams channel

Reporting against progress will be done annually for the whole duration of the programme. Depending on whether there is continuation of the programme a mid-term or end-of-project evaluation of conceptually led and funded by SECO can be planned.

13. Way forward

To plan new projects and the programme, the following is to be carried out:
- Each SAI is expected to finalize their strategic plans (relevant for SAI Uzbekistan) and related implementation matrix and budgets.
- All the SAIs are assisted to develop a plan for external support (about 2 pages) that clarifies what project proposals and support agreements are to be developed to ensure comprehensive and long-term support over the full strategic planning period. This plan is expected to be developed gradually in close partnership with technical and financial partners, and discussed in the Project Support Groups (also called "SAI Support group").
- A close dialogue between the SAI and peer provider of support will be ongoing to decide on the extent of peer-support in the new project and the components for the project.
- Projects will be developed by seeking partnerships with INTOSAI providers as part of a Cooperation agreement with the SAI.

Annex

For details of the budget estimate and costs composition please refer to the below table.

	Regional programme components:	Y1 , CHF	Y2, CHF	Y3, CHF	Y4, CHF	Total, CHF
1	SAI Tajikistan, annually - 5 missions from peer SAI, 1 mission to peer SAI, 1 stakeholder engagement event, interpretation and meeting costs	56,100	56,100	56,100	56,100	224,400
2	SAI Kyrgyzstan, annually - 5 missions from peer SAI, 1 mission to peer SAI, 1 stakeholder engagement event, interpretation and meeting costs	56,100	56,100	56,100	56,100	224,400
3	SAI Uzbekistan, annually - 5 missions from peer SAI, 1 mission to peer SAI, 1 stakeholder engagement event, interpretation and meeting costs	56,100	56,100	56,100	56,100	224,400
4	Regional component, 2 regional workshops per year, on a chosen by the SAIs topic	93,500	93,500	93,500	93,500	374,000
5	IDI implementation support: IDI staff costs, travel costs, indexed for inflation rate and salary increase	165,000	165,000	165,000	165,000	660,000
7	Project audit and evaluation				90,000	90,000
8	Contingency, 5%	22,000	22,000	22,000	22,000	88,000
	Funding needs:	**448,800**	**448,800**	**448,800**	**538,800**	**1,885,200**
	SECO funding contribution:	**224,400**	**224,400**	**224,400**	**269,400**	**942,600**
9	**In kind contribution**: peer SAIs: SAI Poland, SAI Georgia, SAI Kazakhstan (10 days per resource person, 3 resource persons per visit), **days**	1,800	1,800	1,800	1,800	7,200
	In kind contribution: CHF equivalent	**873,080**	**916,734**	**962,570**	**962,570**	**3,714,954**
	Total programme value:					**5,600,154**