



Term End Evaluation of the Global SAI Accountability Initiative (GSAI)

Terms of Reference

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Information in Brief

Item	Description
Document	Terms of Reference
Assignment	Term end evaluation of the Global SAI Accountability Initiative (GSAI)
Principal	INTOSAI Development Initiative (IDI), Stenersgata 2, 0184 Oslo, Norway
Contact Person	Shourjo Chatterjee, Senior Manager – Corporate Support, IDI
Procurement Method	Competitive bidding among external consultants / firms

Acronyms

- AFROSAI-E – African Organisation of English-Speaking Supreme Audit Institutions
- CBC – INTOSAI Capacity Building Committee
- DAC – Development Assistance Committee (OECD)
- GSAI – Global SAI Accountability Initiative
- IDI – INTOSAI Development Initiative
- IDC – INTOSAI-Donor Cooperation



- ISSAI – International Standards of Supreme Audit Institutions
- OECD – Organisation for Economic Co-operation and Development
- PAP-APP – Accelerated Peer-Support Partnership
- PDIA – Problem-Driven Iterative Adaptation
- SAI – Supreme Audit Institution

1. Background

The INTOSAI Development Initiative (IDI) supports Supreme Audit Institutions (SAIs) in developing countries to strengthen their capacity, performance and impact in promoting transparency, accountability and good governance. A particular focus of IDI's strategic mandate is supporting SAIs operating in challenging environments, where political instability, fragility, capacity constraints and limited stakeholder trust significantly affect audit effectiveness.

The Global SAI Accountability Initiative (GSAI) was established by the INTOSAI-Donor Cooperation (IDC) as a global response to the persistent under-support of the most challenged SAIs. The initiative aims to ensure that SAIs operating in complex and fragile contexts are able to access scaled-up, coordinated and context-sensitive support aligned with their own priorities.

To operationalise this initiative, IDI was requested to design and implement the GSAI Programme, running from January 2023 to December 2026. The programme supports SAIs in Benin, Belize, Dominica, Haiti, Honduras, Kyrgyzstan, Lebanon, Tajikistan and Uzbekistan. The programme works through a network of SAIs, INTOSAI regional bodies, donor organisations and technical partners.

The programme focuses on:

- Mobilising and coordinating financial and technical support to selected SAIs;
- Enabling peer-to-peer and provider-led support arrangements;
- Strengthening provider capacity to work effectively in fragile and politically sensitive contexts;
- Supporting SAI-led and problem-driven capacity development approaches; and
- Facilitating global learning and sharing of good practices for supporting highly challenged SAIs.

The GSAI Programme is expected to conclude at the end of 2026. These Terms of Reference set out the requirements for an independent term end evaluation of the programme.

2. Purpose, Objectives and Use of the Evaluation

2.1 Purpose

The purpose of the evaluation is to provide an independent and evidence-based assessment of the design, implementation, results and emerging effects of the GSAI. The evaluation is

intended to strengthen accountability, generate learning and support informed decision-making by IDI, IDC partners, donors and participating SAIs.

2.2 Objectives

The evaluation will pursue the following objectives:

- Assess relevance and coherence of the programme in relation to:
 - The needs, constraints and priorities of SAIs in challenging environments;
 - IDC objectives and IDI's strategic direction;
 - The broader ecosystem of SAI capacity development support.
- Assess effectiveness and efficiency of the programme in:
 - Mobilising, coordinating and facilitating support to beneficiary SAIs;
 - Delivering planned programme outputs and immediate outcomes;
 - Enabling SAI-led, context-appropriate capacity development processes.
- Assess early signs of programme contribution to change, particularly in relation to:
 - Enhanced SAI capacity and performance;
 - Improved quality, relevance or utilisation of audit outputs;
 - Strengthened coordination and ownership of external support.
- Assess sustainability of results, including the likelihood that:
 - Support arrangements and partnerships will continue beyond programme funding;
 - Providers and SAIs will retain and apply capacities developed through the programme.
- Identify lessons learned and practical recommendations to inform:
 - Future GSAI phases or successor initiatives;
 - IDI's bilateral and fragile-context programming;
 - IDC-level decision-making on global support to challenged SAIs.

2.3 Intended Use

Evaluation findings will be used to support:

- Accountability to donors, IDC and participating partners;
- Organisational learning within IDI;
- Strategic decisions on future global initiatives targeting challenged SAIs;
- Knowledge-sharing within INTOSAI and the broader accountability community.

3. Scope of the Evaluation

The evaluation will cover the entire GSAI Programme (2023–2026) and will focus primarily on:

- Programme-level design, governance and management arrangements;
- Delivery mechanisms for mobilising and coordinating support;
- Programme outputs related to provider capacity development and global learning;
- Immediate and emerging outcomes at SAI and provider level, drawing on available evidence from country projects.

The evaluation will be informed by programme documentation, monitoring and reporting data, and relevant country-level evaluations or reviews where available. Given the diversity of contexts and timelines, the evaluation will not seek to attribute long-term impact, but will assess plausible contribution pathways and early outcome signals using a theory-based approach.

The evaluation will be conducted at two levels, the overall programme level and country level projects. As mentioned above, the programme is operating in Benin, Belize, Dominica, Haiti, Honduras, Kyrgyzstan, Lebanon, Tajikistan and Uzbekistan. However, Haiti and Uzbekistan will be outside the scope of the evaluation. Programme activities could not be undertaken in Haiti owing to the domestic political situation. Uzbekistan is a recent entrant to the programme.

4. Evaluation Criteria and Key Questions

The evaluation will be guided by the OECD-DAC criteria, as adopted in the IDI Evaluation Policy and Guidance (2025). In addition, a cross-cutting criterion on partnerships will be applied due to the programme’s multi-actor delivery model.

Indicative evaluation questions include, but are not limited to, the following:

Evaluation Criteria	Possible Evaluation Questions (Wherever relevant, these questions are to be considered at both the overall programme level and the country support level)	Applicable at Programme Level	Applicable at Country Project Level
Relevance	<ul style="list-style-type: none"> ✓ To what extent has the GSAI programme been relevant in terms of right priorities enabling the country project support to succeed? ✓ How involved have GSAI SAIs and other stakeholders been in the design? ✓ To what extent is the programme and country projects informed by an appropriate gender, diversity and/or inclusion analysis? How relevant were recommendations of the analysis? how were they used and how might this be improved? 	<ul style="list-style-type: none"> ✓ ✓ ✓ 	<ul style="list-style-type: none"> ✓ ✓ ✓

Coherence	<ul style="list-style-type: none"> ✓ Could IDI and partners make the necessary resources available to provide support to GSAI SAIs? ✓ Are the governance arrangements for the country projects clear and easy to implement? ✓ Have the synergies between different partners been adequately explored and are the different partners complementing efforts? ✓ Have the principles of the GSAI programme document been considered and followed in developing and delivering the country projects? ✓ Has the GSAI programme been able to mobilise sufficient quality and number of support peer-SAI partners? ✓ Have the grant management processes regarding the different donor funding agreements been appropriate and in sync with the programme and project requirements? 	<ul style="list-style-type: none"> ✓ ✓ ✓ ✓ ✓ 	<ul style="list-style-type: none"> ✓ ✓ ✓ ✓ ✓ ✓
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Efficiency	<ul style="list-style-type: none"> ✓ Has the programme and country projects established planning, monitoring and reporting arrangements that are appropriate and linked to SAI systems? ✓ Have the activities, deliverables and costs been consistent with plans and budgets? ✓ Are the results delivered till now keeping the programme and country projects on track for meeting the final expected results? ✓ Have risks been appropriately identified and managed at programme and country project level? ✓ Have appropriate arrangements been established and followed to ensure quality of support activities? ✓ How efficient have the chosen delivery mechanisms been (peer-peer support, mobilisation of resource persons, combination of in-country and remote assistance) compared to other feasible alternatives (e.g. use of consultants, use of IDI staff, increased country presence, long term advisors)? ✓ How well has support to new areas as ICT governance and tools been implemented in country projects? 	<ul style="list-style-type: none"> ✓ ✓ ✓ ✓ 	<ul style="list-style-type: none"> ✓ ✓ ✓ ✓ ✓ ✓ ✓
Effectiveness	<ul style="list-style-type: none"> ✓ What is the performance (audit results and sharing of these) of the SAIs now as compared to baseline, and what difference has GSAI made? ✓ To what extent have the deliverables contributed to the expected SAI outputs and outcomes, and what factors hindered or contributed to this? ✓ How well is strategic management and external support coordination established by the SAIs, and under what conditions have the support to these areas worked well? ✓ To what extent did the partners monitor the programme and country project pre-conditions and make adjustments to plans 	<ul style="list-style-type: none"> ✓ ✓ ✓ 	<ul style="list-style-type: none"> ✓ ✓ ✓ ✓

	<p>where necessary pre-conditions did not hold during implementation?</p> <ul style="list-style-type: none"> ✓ For the areas where the programme has struggled to achieve the intended results, why is that so? ✓ How effective has the support to SAIs been on gender, diversity and inclusion issues? ✓ Is the underlying theory of change (including pre-conditions) clear for both programme and country projects? ✓ Are the Monitoring, Evaluation and Learning arrangements for the programme and country projects adequate? 	<p>✓</p> <p>✓</p> <p>✓</p> <p>✓</p>	<p>✓</p> <p>✓</p> <p>✓</p> <p>✓</p>
Sustainability	<ul style="list-style-type: none"> ✓ How sustainable are the capacities supported? ✓ Have the main supporters of the GSAI SAIs been identified, and efforts to strengthen and harness this support been factored into the country projects? ✓ Is the method of support increasing the likelihood that changes to performance and capacity can be sustained? 	<p>✓</p> <p>✓</p> <p>✓</p>	<p>✓</p> <p>✓</p> <p>✓</p>
Impact (early and emerging effects)	<ul style="list-style-type: none"> ✓ What early changes can be observed in SAI capacity, performance or audit practice? ✓ Are there indications that programme-supported activities are influencing broader accountability dynamics? 	<p>✓</p> <p>✓</p>	<p>✓</p> <p>✓</p>
Partnerships	<ul style="list-style-type: none"> ✓ Are the governance arrangements for the programme partnership between IDI, INTOSAI regions and other stakeholders clear and is there room for improvement in future? ✓ Is the programme partnership leading to mutual learning regarding delivery of tailored support to SAIs in challenging environments? ✓ How has the partnerships with donors been working at global and country level? 	<p>✓</p> <p>✓</p> <p>✓</p>	<p>✓</p> <p>✓</p> <p>✓</p>

5. Evaluation Methodology and Approach

The evaluation shall be conducted in line with the IDI Evaluation Policy and Guidance (2025) and adhere to principles of independence, impartiality, transparency, ethics and quality.

The evaluator is expected to apply a theory-based evaluation approach, including:

- Development and validation of a programme-level theory of change during the inception phase;
- Desk review of programme, country project and monitoring documentation;
- Remote key informant interviews with IDI staff, SAs, providers, donors and other stakeholders;
- Triangulation of evidence across multiple sources;
- Integration of gender, diversity and inclusion considerations throughout the evaluation.

No physical country visits are anticipated. The evaluator will submit an Inception Report to confirm the evaluation framework, questions, methodology and work plan.

6. Roles and Responsibilities

- The evaluation will be commissioned and managed by IDI Corporate Support in accordance with the IDI Evaluation Policy.
- Shourjo Chatterjee, Shourjo.chatterjee@idi.no will be the Evaluation Manager independent from the initiative's implementation team.
- The evaluation will be supported by Muhammad Wahyudi, Manager m.wahyudi@idi.no and Godwin Matte, Assistant Director General, godwin.matte@idi.no. Together, they will be the focal point for providing information on the initiative, and evidence obtained during initiative implementation, as well as for liaison with the partners and SAs.
- Ola Hoem, Deputy Director General and Einar Gørrissen, Director General will be responsible for clearing the final review report
- IDI will facilitate access to documentation and contacts.
- The Independent Evaluator is fully responsible for the evaluation design, analysis, findings, conclusions and recommendations.

7. Deliverables and Indicative Timeline

Deliverables

- Inception Report
- Draft Evaluation Report
- Final Evaluation Report (maximum 30 pages, excluding annexes; executive summary maximum 4 pages)

Indicative Timeline

- i. Invitation to tender issued (03 July 2026)
- ii. Technical and financial proposals submitted to IDI (31 August 2026)
- iii. Preferred reviewer selected (04 September 2026)
- iv. Initial video conference between reviewer and IDI (11 September 2026)
- v. Inception report, including proposed review approach, submitted to IDI (25 September 2026)
- vi. Comments on inception report (02 October 2026)
- vii. Revised inception report to IDI (09 October 2026)
- viii. Draft report 1 to IDI (30 November 2026)
- ix. Comments on 1st draft report to reviewer (07 December 2026)
- x. Final report (max 30 pages including executive summary of max 4 pages) submitted to IDI, for sharing with key stakeholders (14 December 2026)

8. Budget

The maximum available budget for the evaluation is **NOK 400,000**, inclusive of all professional fees, overheads and expenses.

9. Eligibility of Evaluators

Bidding is open to firms, SAIs and individual consultants. Permanent IDI staff, organisations on sanctions lists and individuals directly involved in the GSAI Programme are not eligible.

Evaluators must demonstrate:

- Independence and absence of conflicts of interest;
- Proven experience in evaluation of governance or capacity development programmes;
- Familiarity with OECD-DAC criteria and theory-based evaluation;
- Fluency of all team members in written and spoken English. Team should also have fluency in written and spoken Arabic, Russian and Spanish.

10. Procurement Method

The procurement will be conducted in accordance with IDI procurement policies. A minimum number of eligible service providers will be invited to submit technical and financial proposals.

In accordance with IDI procurement policy for contracts of this value, a minimum of five service providers will be invited to tender.

Submission of Proposals

Interested service providers should submit a short technical and financial proposal, in English, by email to shourjo.chatterjee@idi.no with a copy godwin.matte@idi.no by 31 August 2026, 5 pm Oslo time. This should comprise:

- Proposed methodology and timetable for the assignment, including outline evaluation approach.
- Experience in designing and delivering project and project evaluations.
- Experience in evaluating capacity development initiatives in governance or public financial management.
- Declaration about no involvement in the design or delivery of GSAI initiative
- Understanding of IDI and capacity development of SAIs in developing countries.
- Full CV of the proposed team leader and short CVs of any other proposed team members.
- A financial proposal for the work, on either an input basis or lump sum contract.

11. Selection of Service Provider

Selection will be made based on the best price and quality combination, according to the following evaluation matrix.

Criteria	Maximum Score
Methodology	
Proposed methodology for assignment including evaluation approach	30
CV	
Experience of individual/team in designing and delivering programme and project evaluation	10
Experience of individual/team in evaluating SAI capacity development initiatives	10
Experience of individual/team in integrating gender, diversity and/or inclusion considerations into the design and delivery of programmes, projects and/or evaluations	10
Individual/team understanding of IDI and capacity development of SAIs in developing countries	15
Language	
Fluency of proposed individual/team in English is essential	5
Financial proposal	
Financial proposal (based on Norwegian Kroner equivalent at the time of evaluation)	20*
TOTAL	100

* The lowest price proposal considered eligible will be scored at 20, others will be scored according to the following formula:

score = lowest fee rate/(quoted fee rate) x 20. The assignment will be contracted in Norwegian kroner.

12. Reference Documents

<https://idi.no/our-work/initiative/gsai-global-sai-accountability-initiative/>