After six years, this is likely to be the last article I write as a member of the INTOSAI-Donor Secretariat. From 6th June, Ole Schøyen has taken the role as the new Head of the INTOSAI-Donor Secretariat, and a mainly new team is taking over the reins. However, I will remain with IDI, and will help the new team avoid my mistakes, and make fresh ones of their own.

So let me take this opportunity to provide a personal reflection on the INTOSAI-Donor Cooperation. Why is it needed? What has it achieved to date? What could and should it do in the future?

**Why an INTOSAI-Donor Cooperation?**

Despite our best intentions, providing support to developing countries has always faced challenges. In most areas of development, challenges arise from the different priorities of those providing support and those in need of support. Challenges also come from the fact that so many organisations – all individually well meaning – want to provide support. And each wants to claim that it was their support that led to success (and someone else’s error if things went wrong). In most areas of development, the landscape is littered with different donors, NGOs and others providing support at the country level. In addition, in the INTOSAI world we also have SAIs from developed and emerging economies also providing peer support, frequently without a country level presence. The challenge is making sure this support adds up to more than the sum of its parts. Too often, in the past, the opposite has been true.

My own experience, from Vietnam, illustrates the point well. Working on an EC funded project with the State Audit of Vietnam (SAV) in 2006-7, we counted up seven donors and SAIs providing support at the same time, including ourselves, GIZ, the World Bank, Asian Development Bank, and SAI Denmark. Others came to visit with a view to setting up support, including the SAI’s of Norway and Hungary. The projects overlapped heavily, and coordination mechanisms were weak or non-existent. The SAV was receiving multiple advice on setting up performance auditing. We were teaching the UK approach; GIZ the German approach; and SAI Denmark the Danish approach. There were no performance audit ISSAIs we could all support. We all meant well. But I’m sure the end result for the SAV was one of confusion. Talking with other technical advisors working in other countries, I realised this was the norm and not the exception.

In another case, back in 2004 I was lucky enough to be involved in setting up a DFID (UK) project to support the SAI in Sierra Leone. As an enthusiastic junior on the team, I was reviewing the draft program document, and trying to formulate the project’s expected results. It was a tangled mix of our project activities, and results we wanted the SAI to achieve. I couldn’t get my head round it, and asked one question: we are we setting results for the SAI? The answer surprised me, though perhaps it shouldn’t have. The SAI had no statement of where it wanted to get to, no defined results – in short, no strategic plan. In attempting to design a project which included results as required by donors, we were implicitly making strategic decisions for the SAI on where it should be. Rather than aligning behind a SAI-led strategic plan, we were driving the strategic planning process based on our priorities, and DFID’s priorities, rather than the SAI’s and the country’s priorities. Again, this turned out to be a common problem replicated on projects in too many other countries.

Globally, the development community was waking up to these issues. In the Paris Declaration signed in 2005, countries agreed a number of principles to improve the way aid was provided, to make it more effective. Specifically: developing country ownership, donor alignment, harmonisation of
support, managing for results, and mutual accountability. These principles were also taken on board by the INTOSAI and Donor communities in the context of providing support to SAIs. In 2009, 15 Donors and INTOSAI signed a Memorandum of Understanding (MoU) aimed at scaling up and improving the effectiveness of support to SAIs. The INTOSAI-Donor Cooperation was born. SAIs committed to developing strategic plans to set out their priorities and reform plans. Donors and other SAIs committed to aligning their support behind these plans. All agreed to ensure support was harmonised or coordinated, to avoid overlaps and confusion. And all committed to supporting implementation of INTOSAI’s strategic priorities, such as the International Standards of Supreme Audit Institutions (ISSAIs).

As well as making these commitments, the Cooperation became the principal forum for discussions between the INTOSAI and Donor communities around the shared goal of strengthening SAIs to improve governance, fight corruption and contribute to better lives for citizens. The Cooperation spreads the message about the importance of SAIs for good governance and keeps them on the international development agenda. It advocates for support delivered according to those MoU principles and seeks to change the behaviour of those receiving and providing support towards these ends. It also discusses and seeks to address the pertinent issues of the day regarding strengthening SAIs, carries out and disseminates research findings to improve the way that support to SAIs is provided, and promotes continual lesson learning.

What has the Cooperation Achieved to Date?

As the Cooperation developed, more effort was focused on better understanding the needs of SAIs, and the performance of SAIs. It was gradually recognised that we also needed to understand how performance was changing, and to be able to assess whether support provided was contributing to SAI performance improvement. The SAI Performance Measurement Framework was developed as a tool to enable SAIs to better understand and measure their performance over time. As more and more SAIs chose to undertake SAI PMF assessments, so the pool of information about SAI performance grows. It also becomes possible to see changes over time, and answer crucial questions such as whether money spent on project support has contributed to results that matter for citizens. I expect in future, that the data from SAI PMF assessments will help shed light on factors that contribute to successful SAI reform, and successful projects. This in turn should lead to better reforms and projects.

Matchmaking

For all its other achievements, in my opinion the most important part of the Cooperation’s work lies in matchmaking. Matchmaking is the process of bringing an SAI (or groups of SAIs) with a specific development need, together with a donor and/or INTOSAI provider of support. The Cooperation began matchmaking in 2010/11, with a concerted effort to mobilise donor and INTOSAI funding for several high priority global and regional initiatives, which linked strongly to the INTOSAI Strategic Plan 2010-16. The ISSAI Implementation Initiative (3i program) was kicked started this way with a World Bank grant. DFID provided support to IDI for implementation of INTOSAI’s Capacity Building Committee’s guides and support to the CBC. Switzerland supported SAI strategic planning work in CREFIAF, and the Inter American Development Bank likewise in CAROSAI. The success of these initiatives led to calls for a wider opportunity, for all SAIs, INTOSAI regions and INTOSAI committees to seek support for projects benefitting SAIs in developing countries.

And here we reach the milestone. The biggest and most fundamental shift in the way support is provided to SAIs. When we developed the Global Call for Proposals (GCP) we insisted that it would
be the recipient SAIs that defined their needs and wrote the proposals. This is not the normal way that projects are conceived and supported in development. Usually, there is a dialogue between donors and recipients, agreements are reached, and often a donor drafts a proposal that it is prepared to fund. Having worked several years in a donor organisation before joining the INTOSAI-Donor Secretariat, I’ve seen a whole range of practices. I’ve seen excellent dialogue, donor staff that really know how to listen, and proposals prepared jointly and even under SAI leadership. But I’ve seen the opposite too. I’ve seen donors pushing their priorities against the will of SAIs, because the donor staff think they know the work of SAIs better. I’ve seen donors push financial audit – because that’s the norm in their countries – on an SAI that has no financial statements to audit. And I’ve seen donors develop an entire project proposal with no SAI involvement.

There was some resistance when we said that SAIs would be the ones developing the project proposals. Did they have the time? The skills? The experience? Perhaps not initially. But they needed them, and with some support, and a lot of practice, SAI’s have been articulating their needs and putting them forward, initially as project proposals in 2011, and then as shorter concept notes in 2013. It was also risky. We knew we would be asking SAIs to develop proposals, with no guarantee that they would be funded in the end. Some were bound to be disappointed. Ensuring that proposals were of sufficient quality, and targeted areas which donors also saw as a priority, was going to be difficult. Some trends emerged early on. Few donors had funds for large scale infrastructure support – like new SAI offices – in the absence of reforms which would produce the sort of results donors can communicate to their tax payers. Other themes were hugely successful, such as ISSAI-based cooperative audits, SAI PMF assessments and strategic planning initiatives. All in all, around half of proposals did receive some form of support, in both the 2011 and 2013 GCPs.

**Show me the Money**

The GCP also did something that was critical to the cohesion of the INTOSAI-Donor Cooperation. It required each side to raise its game. First, donors said “show us high quality, strategic proposals we can support”. INTOSAI responded with over 50 proposals and said, in the words of Jerry Maguire, “show me the money”. Cheque books opened. Projects started.

Matching, and project mobilisation is of course a slow process. Then the work of a project begins, and some years pass before the real end results can be felt – changes in SAI activities and SAI performance that starts to make a difference to government activities and to the lives of citizens. However, we are now seeing the fruit of some of our labours. Not just better audits, and greater transparency, but better government debt management, better revenue collection, better environmental protection, and better service delivery. And so we reach the point where we can start to communicate the success of our work, to show its true value, and hopefully maintain support for strengthening SAIs in developing countries.

**What Could and Should the Cooperation do in Future?**

The Cooperation has entered a new, exiting phase. The 2015 Evaluation gave us a lot to think about. The Cooperation is a learning organisation, and showed this by spending 2016 reviewing its strategies in key areas to learn lessons from its first few years’ existence. 2017 is now full implementation mode. The key to the Cooperation’s future success is definitely the relaunched GCP. The need to retain an inclusive opportunity for all, and the need to really focus on reaching the hardest to reach SAIs, those in ‘challenged’ environments, led to the creation of a two-tier approach. Tier 1, relaunched in March, retains the inclusive opportunity for all. But rather than being time
bound, it is now on a rolling process, allowing SAIs to apply for support when it best suits the needs of the SAI. The MoU principles have also been put more closely at the heart of the GCP.

Tier 2 is a new approach, focusing on SAIs in challenged environments, which may find it difficult to articulate their needs and mobilise support. It shows that the Cooperation is not afraid of addressing the most difficult challenges in development. The list of target SAIs for Tier 2 – including Somalia, Central African Republic, Democratic Republic of Congo – demonstrates the intention of the Cooperation to try to make a difference to the lives of those living in some of the world’s poorest and most dangerous countries. The risk of failure – of spending time and money without making a difference to the lives of citizens – is real. But the potential to make a difference is equally huge. This will not be a quick win. This will be a long, slow process requiring commitment, long term partnerships, effective relationship building, and potentially working in the face of strong opposition to SAI reform. But I do believe this is where the Cooperation needs to be if it is truly to live up to its goal of stronger SAIs for better lives of citizens.

In addition to the GCP, the Cooperation will increase its communications work, promoting the importance of SAIs, the MoU principles, and the Cooperation. We will move into a new phase on results. Not just utilising increasing results data to show our impact, but communicating successes as a way of stimulating behavioural change towards the MoU principles. During 2017, the Cooperation will start to collect more success stories based on earlier rounds of matching, so we can show not only that projects were matched, but the results from those projects for SAIs, good governance and citizens. I also think results data – especially from SAI PMF – will start to feed into evaluations and lesson learning to a greater extent.

An area I think we all still need to improve on is evaluations. The number of sizeable SAI support projects that are subject to evaluation – or a more light touch project review – is increasing. But I still feel that too many evaluations are done for accountability purposes, and focus on the project as the topic of review. From these we learn a little about improving project delivery. But I would like to see more evaluations where the primary focus of the review is the SAI, and then questions are asked about whether and how the various forms of support to the SAI made a contribution to performance change in the SAI. This requires more joined up thinking – more coordination of evaluations – between the SAI and all providers of support. I’m also keen on cross-country evaluations, where evidence is used from a number of countries to answer hypothesis about what works and what doesn’t work in supporting SAIs. But these have their critics too – when countries and SAIs differ so much, can we really take lessons from one country and hope they will hold equally well in a very different country? Perhaps the new team in the INTOSAI-Donor Secretariat will be able to make a better contribution in this area than I have managed. Or, more accurately, build on everything we have learnt so far, and take the Cooperation further.

These are indeed exiting times for the Cooperation. And I look forward to watching it grow from strength to strength, and also playing a small part as best I can.