Cooperation agreement between the Office of the Director of Audit of the Commonwealth of Dominica, the State Audit Office of Latvia, the Caribbean Organisation of Supreme Audit Institutions (CAROSAI) and the INTOSAI Development Initiative (IDI)

GSAI phase 1 peer support project 2023-2025

Commonwealth of Dominica

Contents

1 Introduction

The SAI Dominica has a crucial role in promoting and ensuring good governance in Dominica. Its mandate is stated in the legal framework – Constitution of Dominica and Audit Act (1994). The SAI Dominica is responsible to audit all the government institutions and deliver an audit report to the Parliament annually.

The SAI Dominica aims to develop its organization and performance. It has 21 staff members and receives annual funding from the government. To effectively develop the organization, external financial and technical support are required.

The SAI Dominica has 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. The initiative is expected to empower the SAI to take forward its own capacity development and reach a new level of sustained capacities and performance.

Worldwide experiences of SAI capacity development show that peer-to-peer cooperation can be effective as colleagues have a trustful relationship and can provide relevant advice and training based on similar experiences and challenges. The INTOSAI community has a rich set of guidelines and experiences that can be utilized for capacity development. The cooperation agreement is the result of a planning phase where the partners have worked together to plan and prioritize key areas of peer-based support. The agreement lays out the expected results, resources, responsibilities and governance of the project. On this background, SAI Dominica, SAI Latvia, CAROSAI and INTOSAI IDI have agreed to develop this agreement.

Based on a SAI Performance Measurement Framework (PMF) assessment, areas have been identified which will benefit from support to improve the performance of SAI Dominica. In recent times, SAI Dominica has been challenged by some internal constraints that have impeded its capacity development efforts, particularly as it relates to its limited, annual budgetary provisions. The GSAI project and its results will contribute to the implementation of SAI Dominica's strategic plan 2022-2027.

The support partner SAI Latvia is recognized as a professional, modern, agile and ISSAI-compliant supreme audit institution being able to provide advisory and peer support to other supreme audit institutions. Many years ago, SAI Latvia also experienced the role of beneficiary of P2P support, as supreme audit institutions of developed countries helped SAI Latvia develop professionally by offering experience and best practices. Thus, SAI Latvia perceives it as a moral obligation to support other supreme audit institutions in their growth, both through bilateral cooperation and international advisory projects.

As the regional organization for SAIs, CAROSAI has an important role in sharing regional resources and experiences, and facilitating synergies between various initiatives in the region.

Being a project partner is a way for CAROSAI to contribute to effective and coordinated capacity development in the region.

IDI has the overall responsibility of the GSAI programme, and its main ambition is to enable other INTOSAI providers to be the main provider of support to the SAIs. As a project partner IDI would enable financial support for project activities and contribute to coordination and mobilisation of resources using its network.

Project activities are aligned with SAI Dominica's strategic plan for 2022-2027 and will contribute to improve the SAI PMF score in audit strategy, human resource management, SAI independence, professional development and communication/stakeholder engagement areas. All training activities will be tailored to meet the specific needs of SAI Dominica and staff capacity. During the project, international best practices and support resources shared by CAROSAI and IDI will be used where appropriate to facilitate optimal results and increase efficiency within the Audit Department of Dominica.

2 Objective and expected results

2.1 Objective

Enable SAI Dominica to conduct more impactful audits and have a stronger institutional standing through peer collaboration.

2.2 Expected results and measurement framework

Component	Expected result	Measurement of result (target, indicator)	Current status (baseline)
C0. Project management and coordination	Good practice project management and coordination based on SAI plans and preferences. Development partners engaged and a proposal for a new project of long-term support developed	Q2 2023 - Q2 2025 Project implemented according to Master Plan and Project Cooperation agreement. Planned results achieved within agreed time, quality and budget. Proposal for a new project of long-term support developed. Project implementation report.	Project governance mechanisms, components, specific activities and project team roles defined, discussed and agreed.
C1. Audit competencies, quality, processes, and results	Enable ODA to produce more timely, relevant audit reports of high quality	By Q2 2025 (activity implemented in line within ongoing audit cycle through the project). Customized manual and procedure for CA, PA & FA including ICT aspects (fulfilling PMF 9 (I), 12 (I),15 (I) criterions). ODA strategy 2022-2027 priority area 1 goal and activity No 1. and 3. achieved. By Q1 2024 (2 weeks, 4 hours per day, combination of on-line theoretical and case-study	No manuals, use of benchmarking against ISSAIs No tailored trainings on ISSAIs conducted No permanent training programme, primarily self-learning based

Component	Expected result	Measurement of result (target, indicator)	Current status (baseline)
		in-country); Q2 2025 – all audit staff are trained in the use of customized manuals and ISSAIs. By Q2 2025 At least one pilot audit conducted of each audit type based on customized manuals and tabled at relevant authorities. Developed and implemented a plan for professional development and training (PMF 23 (I)). ODA strategy 2022-2027 priority area 2 goal and activity No 1. and 2. addressed.	
C2. Independence and stakeholder engagement	Increased credibility of the ODA as an independent institution which provides objective insight on public sector accountability.	By Q1 2025 Independence gaps in the legislation identified and action plan prepared for discussion with legislator. By Q3 2023 Established stakeholder engagement policy being implemented. At least 3 criterions from PMF 25 (ii) met. ODA strategy 2022-2027 priority area 4 goal and all activities fully addressed. By Q4 2024 Identification of how issues from PMF can be addressed in terms of HR and staffing (options, cost	Audit Acts have not been updated since 1994 No systematic practice of stakeholder engagement

Component	Expected result	Measurement of result (target, indicator)	Current status (baseline)
		analysis, structure). PMF 22 (ii) c. ODA strategy 2022-2027 priority area 1 goal and activities 1 and 5 addressed.	No detailed cost-based analysis with alternative options. No tailored internal HR procedures.
C3. ICT development for effective audit work	Information and Communication Technology (ICT) infrastructure, systems, and support service strengthened to efficiently support ODA operations	By Q2 2024 – Q4 2024 Develop an understanding of and apply data analytics to reduce audit risks and increase ODA performance. (PMF 21 (I) criterions f and PMF 21 (ii) criterions c and d addressed). ODA strategy 2022-2027 priority area 1 goal and activity No 2 achieved. Where appropriate results are tested and activities being implemented within the ongoing audit cycle.	No Audit MIS developed. No systematic use of CAAT's tools and audit overall management system. No sufficient staff training in the application of CAAT's tools.

3   Project governance, roles and responsibilities

3.1 Roles and responsibilities of each partner

Partner	Role	Description
SAI Dominica	Project lead	Identify and communicate issues that can impact project implementation. Set meeting agenda for project team and PSC. Arrange and prepare other external meetings
SAI Latvia	Main technical partner	Provide support on identified areas and specific topics. As necessary, provide ad-hoc support. Communicate any issues identified during implementation which can affect results. Contribute to the PSC meeting agenda. Engage with partner team. Participate in all meetings identified by the lead.
CAROSAI	Regional partner	Participate in PSC and other meetings as identified by the lead. Provide information on CAROSAI initiatives and activities relevant to the project.
IDI	Financial partner	Participate in PSC and other meetings as identified by the lead. Provide information on initiatives relevant to the project. Provide quarterly financial report for the partners. Facilitate meetings with donors and provide any updates on potential projects/funding opportunities.

3.2 Project governance mechanisms

Project governance will be established through 2 level management processes, that is, a project team and a project steering committee.

The Project Steering Committee (PSC) will be composed of representatives from SAI Dominica, SAI Latvia, a representative from IDI, and a representative from CAROSAI. The Project Steering Committee will meet twice a year and/or if necessary, upon agreement among its members more frequently. The Project Team will prepare information on project implementation in the previous period (to be submitted to PSC members 2 weeks in advance of meetings). The PSC will be responsible for monitoring project progress and addressing issues raised by the project team to ensure project results are achieved as planned. Any issue that affects the project goal, results achievement and budget should be discussed in the PSC meeting.

The project's main documents to be set include meeting minutes, and a progress tracker (an Excel document to oversee project activity and results progress).

3.3 Project management, teams and communication routines

The project should have a small project team with one lead activity coordinator from SAI Dominica and at least one activity coordinator from SAI Latvia. The project team prepares information on project progress for the PSC. The project team is responsible for the project's every day running, flagging issues impeding progress and bringing those to the PSC's attention. The project activity coordinators are responsible for engaging additional support to project implementation from their respective teams, if necessary.

The project team meets at least every 6 weeks on MS Teams platform – more frequently, if necessary. The next meeting is set as the final agenda time of each meeting. Documents will be shared on IDI's GSAI shared document platform for SAI Dominica. For maximum flexibility, the project team will establish a WhatsApp group for any last-minute or more expedient communication.

Each country visit is planned well in advance. Country visit ToR should be prepared and agreed within project team. If needed visit notes/report should be prepared.

Due to the size of both SAIs – the lead and main partner, it is not anticipated to establish separate team per project component. Both the lead activity coordinator and the activity coordinator from SAI Latvia, will be responsible for engaging appropriate staff from each SAI in accordance with the project plan.

Project Team:
- Executing all tasks of project components set in Cooperation Agreement.
- Ensure all support is well coordinated and interlinkages handled.
- Set dates of major events.
- Monitor project risks and ensure tracking of project progress and results.
- Support teams to plan and conduct activities.
- Share info and organize meetings regularly.
- Compile and discuss lessons learned.

Peers:
- Plan and deliver support to agreed areas.
- Ensure full participation and ownership by ODA staff

ODA as an institution:
- Integrate the project-related activities with the rest of the plans for the office, and ensure plans are linked to the ODA's Strategic Plan for enhancing sustainability
- Actively monitor and follow-up on the execution of activities, milestones and expected outputs in the project
- Ensure the availability of adequate staff and their continuity in the areas covered through the project
- Chair the Steering Committee

3.4 Plans, reporting and evaluation

The partners have developed a plan with activities and milestones (see appendix 2). The project 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.

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

3.5 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 appendix 3). The financial budget will be updated during the project period, considering progress, lessons and any additional funding available.

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 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. 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. For further conditions and routines related to financial management and logistics, see appendix 4.

3.6 Risk management

The partners will integrate risk management in the project. The table in appendix 5 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.

3.7 Coordination with other projects and partners

Any external support activity or other donor financial assistance for the SAI Dominica shall be coordinated with all involved project partners to avoid overlapping initiatives and activities. Where possible and if such other support is expected to be received, the Project team will coordinate activity content so it will be implemented based on mutual understanding.
Joint meetings (incl. PSC) could be considered if more than one ongoing project for the support of SAI Dominica.

SAI Dominica is responsible to share information on other initiatives and development activities if those implemented by the office itself or from the state budget.
Members of the support group:

Partner	Role
SAI Dominica	Organize project and PSC meetings, prepare and agree on detailed work visit agenda and agree on timing and meetings with external stakeholders
SAI Latvia	Advice on donor coordination and long-term project planning and funding.
CAROSAI	Contribute to donor coordination and mobilization of resources for long term support, especially at the regional level. Share information regarding other CAROSAI initiatives, strategies, and events.
IDI	Oversights and contribute to coordinate donor cooperation, especially at global level. Participates in PSC meetings, share information useful in the context of ODA professional development.

Other partners to keep informed and consult with:
EU delegation in the east Caribbean region and the World Bank (especially Caribbean ICT development project). EU relations and cooperation with Dominica are carried out both on a bilateral and regional basis, the latter within the framework of the ongoing EU-CELAC and EU-CARIFORUM dialogues. Based on the content of the PSC agenda, DAIC and PAC could be included on some informational matters. IDI in collaboration with CAROSAI can assist in a regional meeting for donor representatives, if that is the most realistic track for a phase 2 project and substantial engagement of donors.

4 Principles and commitments

The change is to be led by SAI Dominica with strong, and coordinated support from SAI Latvia (such as CAROSAI, IDI initiatives, and others)

Open approach in communication:
1) frank and collegial approach in collaboration and transparency
2) Constant communication, flexibility of SAI Latvia to provide support

Mutual respect to time management for project activities and response time

Commitment to one another and the results to be obtained for SAI Dominica

The proposed project is a two-year GSAI initiative to support the ODA Dominica to deliver its strategic priorities in the with an emphasis on helping build the ecosystem around its work.

The project will be partner-driven toward ISSAI compliance, with its theory of change and management routines based on the ODA's own plans and systems and targeting meaningful performance improvements. It will take a holistic and change-oriented approach by covering a wide range of the ODA's capacity needs, both audit and non-audit, and designing the support to phase out over time as the SAI becomes more confident in its work. Delivery will be through experienced peer-to-peer support from SAI Latvia. There will also be an emphasis on presence and continuity by maintaining a constant dialogue with partners and within the project team.

Recognizing that ODA's capacity is limited, we will ensure that there is active coordination with CAROSAI and other development partners. If new providers step in to support the ODA, the project will scale down and/or redirect accordingly. This is also in line with our broader efforts to remain flexible and continuously learn so that we can adjust our plans to be more effective. Similarly, risk management will be a priority for the project team.

It is advantageous to have an increase of openly available information to provide agility for working. This enables speed, clarity, and engagement. Essentially, to understand this behavior is to realize that there is more to transparency than just visibility. The most important elements of this principle come in the form of the common agile values of honesty, trust, integrity, and respect. This openness is an essential ingredient for an agile way of working. Transparency means that everyone knows the situation and there are no surprises.

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 impact on the work of the other parties and will seek ways to complement each other in the performance of their functions.
- The three 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 INTOSAI standard 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 an SAI-led and well-coordinated project.
- When working together for the strengthening of SAI the partners will strive to be role models in good project governance, inspired by INTOSAI-P 12.
- The Steering Committee led by the AG 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 information relating to each other's business unless prior written 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.

Quality criteria of support

Results and products delivered is needs-based and tailored to SAI Dominica needs.
- SAI Dominica staff feel ownership to the process and contents delivered
- Learning methods used emphasize interactivity and SAI Dominica taking lead where possible
- Peers seek a facilitative and advisory role
- Peers are well prepared

- Peers portray professional behavior and lead by example
- Support is provided in line with SAI Dominica strategic priorities
- Feedback and learning are embraced
- Frustrations are taken seriously and raised in the right fora

5 Agreement

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

We will seek to allocate the required resources and staff for participation in the project.

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

We commit to the cooperation principles and requirements.

Roseau, Riga, Kingston Town, Oslo, 20th July 2023

SAI Dominica　　　　**SAI Latvia**　　　　**CAROSAI**　　　　**IDI**

Appendix 1: Project steering committee principles and routines

The Project Steering Committee (PSC) will be composed of representatives from SAI Dominica, SAI Latvia, a representative from IDI, and a representative from CAROSAI. The Project Steering Committee will meet twice a year and/or if necessary, upon agreement among its members more frequently. The Project Team will prepare information on project implementation in the previous period (to be submitted to PSC members 2 weeks in advance of meetings). The PSC will be responsible for monitoring project progress and addressing issues raised by the project team to ensure project results are achieved as planned. Any issue that affects the project goal, results achievement and budget should be discussed in the PSC meeting.

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. The chair is 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.

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 and milestones (italic)	When	Responsible
C0	Project implemented according to Master Plan and Project Cooperation agreement. Planned results achieved within agreed time, quality and budget. Proposal for a new project of long-term support developed.	Q2 2023 – Q2 2025	SAI Dominica, Project Team, Steering committee
	Milestones: At least 4 PSC meetings held. At least 12 project team meetings held. Final project implementation report prepared. 1 Proposal for a new project of long-term support developed.	Q2 2023 – Q2 2025	SAI Dominica, Project Team, Steering committee
C1	Adopt appropriate auditing standards, processes and methods in ensuring applicable accountability and transparency. Customized manual and procedure for CA, PA & FA including ICT aspects. International best practices as well as IDI elaborated audit resources used as customization baseline.	Completed by Q4 2024	SAI Dominica, Project Team
C1	Update/Develop and implement detailed Standard Operating Procedures (SOP) for the ODA and train staff in the use of the document as integral part of customized audit manuals.	Completed by Q4 2024	SAI Dominica, Project Team
C1	Piloting of customized manual and procedures. At least one pilot audit conducted of each audit type based on customized manuals and tabled at relevant authorities.	Q1-Q2 2024 and Q1-Q2 2025	SAI Dominica, Project Team
	Milestone: FA, CA and PA manual prepared by customizing and adapting best international practices and resources, guidelines prepared by INTOSAI community, including IDI materials.	Q1 2025	SAI Dominica, Project Team
C1	Training activity – initial on ISSAIs and its application. All staff are aware of ISSAIs framework, and its interpretation based on competence assessment at the end of training.	Q4 2023	Project Team, SAI Latvia

No	Activity and milestones (italic)	When	Responsible
C1	Training activity – on specific topics and use of customized manuals (needs-based). Specific topics will be identified when staff professional development and training plans are elaborated (possible topics include audit QA, QC, risk assessment, audit planning, report writing, materiality, sampling, audit evidence gathering etc.).	Completed by Q4 2024	Project Team, SAI Latvia
	Milestone: All audit staff trained on ISSAI standards and its practical application	Completed by Q4 2024	SAI Dominica, Project Team, SAI Latvia
C2	Improve interaction on annual report with PAC and other stakeholders	Completed by Q2 2025	SAI Dominica, Project Team, SAI Latvia
	Milestone: 3 Meetings and discussion with PAC held	Q2 2023 Q2 2024 Q2 2025	SAI Dominica, Project Team, SAI Latvia
C2	Identification of gaps in legislation and action plan with justification prepared for further implementation and discussions with legislator and other stakeholders.	Q3 2023-Q2 2025	SAI Dominica, Project Team, SAI Latvia
C2	Identification of how issues from PMF can be addressed in terms of HR and staffing. Internal procedures and documentation prepared in relation to HR aspects, such as qualification requirements for the positions, handbook or guideline for the implementation of the Code of Ethics, Staff annual evaluation procedures. Including training on HR-related issues and customization of procedures. Mentoring and coaching as required.	Q3 2023-Q 2025	SAI Dominica, Project Team, SAI Latvia
	Milestone: Action plan prepared and initiated for the legislation change, HR and staffing	Completed by Q2 2025	SAI Dominica, Project Team, SAI Latvia
C3	Existing IT infrastructure and development options (needs-based technical support).	Q2 2023 - Q3 2023	SAI Dominica, Project Team, SAI Latvia

No	Activity and milestones (italic)	When	Responsible
C3	Detailed assessment of current processes and procedure in terms of ICT aspects and government strategy in e-governance.	Q2 –Q3 2024	SAI Dominica, Project Team, SAI Latvia
C3	Based on the detailed assessment, establishment of processes and procedures (in line with C1)	Q3 2024	SAI Dominica, Project Team, SAI Latvia
C3	Identification of the most suitable tools (software programmes, etc.) for general audit management and IT audits based on best international practices, incl. IDI PicTURe initiative resources and guidelines prepared by the INTOSAI community, including IDI materials.	Q4 2024-Q1 2025	SAI Dominica, Project Team, SAI Latvia
	Milestone: ICT policy/strategy is developed and implementation is on track. SAI Dominica have developed an understanding of and apply data analytics to reduce audit risks and increase office performance	By Q 2025	SAI Dominica, Project Team, SAI Latvia

Appendix 3: Resources and budget

Resources in the beneficiary SAI available for project activities

SAI Dominica will ensure dedication of its staff resources to fully implement project activities. SAI Dominica will ensure Operational funding what will be needed to cover in-country visits and meetings costs (local transportation, workshop materials, printing services if needed, office space for the peers during the visits, internet access, coffee breaks during the workshops and trainings if agreed beforehand).

Overall project management and oversight are assured by Auditor General – Director of Audit Mrs. Maylina Matthew Jno Ville.

Beneficiary SAI project team members and counterparts are Ms. Ann Marie George and Mr. Arthur Peterson Pemberton. Team members will select issues from project component 1 to be covered by the supervisory advisory committee of the SAI Dominica.

If possible additional Investment funding might be considered especially for the institutional capacity and ICT infrastructure development.

Staff resources available for technical support

SAI Latvia will ensure appropriate number of involved staff with appropriate competencies in auditing, audit methodologies, implementation and monitoring of audit recommendations, SAI legal framework, ICT audits and ICT aspects in audits.

SAI Latvia will ensure operational funding to cover in-country visits and meetings costs in Latvia (local transportation, workshop materials, printing services if needed, office space for the peers during the visit, internet access, coffee breaks during the workshops and trainings if agreed beforehand).

Coordinating and support staff availability will be assured. In kind online support and staff time can be provided for the consultations. Specific online support and consultations are limited to 24h per month, excluding planned project team and PSC meetings.

SAI Latvia support intervention will be coordinated and led by the head of Strategy and Development – Ms. Silvija Nora Kalnins and the Development project manager Mr. Emils Pulmanis. Coordinators ensure selection of other resource persons within each project component based on SAI Latvia internal procedures.

Financial resources and budget

The table shows the budget for funds provided by IDI (GSAI programme).

Activity	Cost item	Cost calculation	Amount	Comments
C1-C3				
Training and development visit (autumn 2023, March 2024, June 2024, October 2024, spring 2025)	Travel and accommodation/per diem	Travels - 5 work missions in total, each work mission 14 days (2 weeks, 4 work missions – 2 persons, 1 work mission – 3 persons) Accommodation: 4 work missions x 2 persons x 14 nights x 140 USD. 1 work mission x 3 persons x 14 nights. Per diem 14 days x 2 persons x 4 work missions, Travel 14 days x 3 persons x 1 work mission	11 x 1 909 USD = **20 999 USD** **15 600 USD** **10 500 USD** 2 persons x 1724 USD x 4 work missions = **13 792 USD** + 3 persons x 1724 x 1 work mission = **5172 USD** Subtotal: **66 063 USD**	Cross-cutting with C2 and C3 For DSA UN rates applied Travel costs based on Travel Agency quote. St James Guesthouse as cheaper option for accommodation is considered.
		Possible regional visit to CAROSAI Travels for SAI Dominica	3 persons x 1 100 USD = **3 300 USD** 3 persons x 5 days x 290 USD = **4 350 USD**	

Activity	Cost item	Cost calculation	Amount	Comments
		representatives: 3 persons x 5 days. Per diems including accommodation 3 persons x 5 days x 290 USD	**Subtotal: 7 650 USD** 2 persons x 1 100 USD = **2 200 USD** 2 persons x 5 days x 290 USD = **2 900 USD**	Linked activity with CAROSAI initiatives, trainings or workshops, incl. Project governance activities.
		Peers regional visit to CAROSAI Travels for SAI Latvia representatives: 2 persons x 5 days. Per diems including accommodation 2 persons x 5 days x 290 USD	**Subtotal: 5 100 USD**	
C3	IT infrastructure*	Communication and Visualization tools	3 000 USD	
Cross-cutting study visit to Latvia (visit at IA department, Saeima (PAC), Public Advisory Committee, trainings in SAI Latvia office)	Travel and accommodation, per diem	Number of people SAI Dominica 3 Travels 3 x 1 800 USD DSA including accommodation – 233 USD per person per day x 3 persons x 13 days	**5 400 USD** **9 087 USD**	June 2024
Unforeseen costs/risk costs	To be used to cover risk costs (if actual costs are higher than planned and/or if other eligible expenses should be covered).		**3 700 USD**	
Totals			**100 000 USD**	

 * An additional 29,950 USD request has been submitted to the Saudi FISP grants programme to cover ICT development needs. GSAI project covers ICT related costs what is not included and requested from the FISP grants programme.

Appendix 4: Financial management and logistical routines related to funds by IDI

General conditions

1. **Budget and cost control:** IDI covers the project activities in line with the agreed plan and budget for the project. IDI will regularly share a financial report. If any partner expects a deviation to the total annual budget of more than 5 %, this has to be informed about and agreed with IDI.

2. **Hotel for accommodation and events:** The selection of hotel needs to be done in line with the IDI procurement policy. IDI will in collaboration with the partners select the hotel(s) to be used for project activities, clarifying especially eligibility and selection criteria. A hotel can be selected for several or for specific events. For accommodation, usually the booking would be for accommodation including breakfast. Other meals will usually be covered by per diems or funded through conference costs or SAI. IDI will not cover any extra costs at the hotel, such as extra meals, minibar or laundry.

3. **Flights:** IDI covers travel in economy class (not business). If a travel is conducted in business, the extra costs must be covered by the project partner. Travels should be requested and booked as early as possible to enable economical fares and visa process successful. If the partner books the flight, the cost has to be within a limit agreed with IDI.

4. **Per diem related to travels:** Per diem is meant to cover extra costs in relation to travel, and not be paid when accommodation, meals or other costs being covered directly. Per diems are not paid for staff of beneficiary SAIs - these costs are expected covered by the SAI as a government share of project activities. IDI can only pay per diem for resource persons of provider SAIs who are not able to cover this themselves. The rates are provided using the UNDP standard rates and conditions – see https://icsc.un.org/

5. **Travel insurance, vaccination and visa costs:** The project partner is responsible to ensure these are ordered and paid for initially before travel, while IDI will reimburse the costs. All travelers are required to have a comprehensive international travel insurance including medical coverage for travel and duration of their stay. The IDI disclaims all responsibility for medical expenses, for compensation for death or disability, for loss of or damage to personal property and for any other costs or losses that may be incurred during the period of travel of the advisor.

6. **Procurements of services and equipment:** The IDI procurement policy needs to be complied with. The partners and IDI will collaborate to find a good approach to it. This is done in a specific ToR clarifying the process, roles and responsibilities.

Routines for payment

For larger payments (as investments or larger accommodation and conference costs), IDI would unless otherwise agreed pay directly based on an invoice directed to IDI, including the details below:

    Stiftelsen INTOSAI Development Initiative (IDI)
    Address: Stenersgata 2, 0184 Oslo
    Company number: 980 997 278
    Contact person: Ms Maria Herrero-Aldea

For travel related costs:
In agreement with the project partner, IDI will order and pay directly for travel costs (accommodation, conference, transport, per diem).

Overarching principles

7. **Code of ethics:** In order to protect and enhance INTOSAI's reputation, IDI expects partners to familiarize themselves with the IDI Code of Ethics as well as IDI policies on safeguarding and anti-corruption. The IDI Code of Ethics and policies on safeguarding and anti-corruption are available on: IDI Administrative Documents
8. **Zero-tolerance of corruption:** Partners are obliged to inform each other should there be any risks or incidents related to misuse of funds or corruption. IDI is required to practice zero tolerance against corruption and other financial irregularities within and related to the project.
9. **Active communication** is required between the partners in handling logistical and financial issues. This means consulting and reaching out if there is uncertainty or a need to clarify how a good solution can be found.

Appendix 5: Risk register

The partners will integrate risk management in the project. The table 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

No	Risk factors	Control measures planned, responsibility and when	Risk level after control measures
1	Limited resources available (staff time)	Support activities are aligned with the ongoing audit cycle. Support interventions will be provided in different time periods – either during the ongoing audit work (if certain audit manual customization elements should be tested in daily work) or outside audit peak time for non-audit related activities. Make full use of online support for SAI Latvia. Make adjustments regarding the output (roadmap) if the risk rises above medium. Activities implemented step-by-step, avoiding overwhelming daily work of the office.	Low Medium High
2	Affected timetable of project activity implementation	Flexibility in plans, quick informal meetings to fix changes. Insurance and flight ticket flexibility.	Low Medium High
3	Lack of political support what can affect result sustainability	Support in communication and discussions with ODA main stakeholders (incl. Parliament – PAC, Prime Minister, Ministry of Finance, CSO's and others). Draft documentation with justification on problem issues prepared.	Low Medium High
4	Results of the review and restructuring of the public administration do not take into account the independence principles set in ISSAIs	Regular communication is maintained with relevant government officials. Advocate and explain principles of independence and prepare appropriate justification for government officials. Involve external stakeholders	**Low** **Medium** **High**
5	Closeknit community challenges may impact audit work	Establish systematic practices of Stakeholder engagement and targeted to each stakeholder type.	**Low** **Medium** **High**

No	Risk factors	Control measures planned, responsibility and when	Risk level after control measures
		Promoting staff adherence to the code of conduct and additional guidelines for the application of ISSAI 130 might be considered.	
		Advocacy on behalf of DOA by SAI Latvia with all stakeholders on the role of SAIs in the accountability framework.	
		Design and maintain independent processes in all aspects of the SAIs work.	
		Appropriate quality control and assurance systems established and maintained.	