

## Strategic Partnership between the International Budget Partnership and the INTOSAI Development Initiative

### 1. Introduction

This document sets out the basis for a strategic partnership between the International Budget Partnership (IBP) and the INTOSAI Development Initiative (IDI). IBP and IDI have agreed to form a strategic partnership out of mutual recognition of a shared vision and belief that synergies would better enable both partners to better achieve their goals. Such a partnership cuts across delivery of both organisations' strategic plans.

### 2. About the Partners

Both IDI and IBP are global, not-for profit organisations, with a unique (monopoly) position in their focus areas. IDI and IBP are natural strategic partners.

#### The International Budget Partnership

*The International Budget Partnership collaborates with civil society around the world to use budget analysis and advocacy as a tool to improve effective governance and reduce poverty. (IBP webpage)*

It focuses on public budget accountability, including the transparency, oversight and public participation in government budget processes. It defines the public budget process to include the oversight role of SAIs, and the way in which SAIs make a difference through engagement with legislatures and civil society.

Its work includes the Open Budget Survey and other global advocacy work, global research and publication of budgeting tools (Global Public Goods), and capacity building work (global, regional, country-level).

Its capacity building approach is based on two key principles: 1) **active citizenship**, in which citizens (civil society partners) are change agents and 2) a **participatory, adult education approach** that respects partners as change agents.

#### The INTOSAI Development Initiative

*IDI is an autonomous INTOSAI body mandated to support Supreme Audit Institutions (SAIs) in developing countries to sustainably enhance their performance and capacity. (IDI Strategic Plan)*

IDI's Strategic Plan focuses its efforts on **four work streams** to support **independent, well-governed, professional and relevant SAIs**. These are implemented at the global, regional and SAI-levels. Work streams include developing and implementing Global Public Goods (GPGs), lessons learned, and education initiatives. They also involve creating resource pools, being a centre for knowledge and innovation, communication and advocacy work, and supporting groups of SAIs with similar needs. IDI is committed to integrating a **gender perspective** across implementation of its strategic plan.

IDI also fulfils a **global role to strengthen support to SAIs**. This is achieved by supporting strategic partners, including INTOSAI Regions, and by measuring and monitoring SAI performance, matching SAI needs to providers of support, and engaging in advocacy and communications to maintain and strengthen support to SAIs. This global role includes functions that support the aims of the **Memorandum of Understanding between the INTOSAI and Donor communities**, based on coordination and dialogue between the INTOSAI-Donor Cooperation and IDI.

### 3. Purpose and Nature of Partnership

The purpose of the partnership reflects the areas in which IDI and IBP have a shared vision (and mandate), as follows:

- To advocate for independent and effective SAIs as essential to good public budgeting, effective governance and reducing poverty

- To support effective engagement between SAIs, legislatures and civil society in order to enhance accountability, audit impact and make a difference to the lives of citizens

The nature of the partnership would mainly be joint advocacy and communications in areas of mutual interest, and mutual expert support to specific international initiatives. The partners do not envisage a joint delivery partnership, or any form of financial partnership. Joint branding of publications could be considered and suitable working arrangements for this agreed. The possibility of joint fundraising may be explored should suitable opportunities arise – which may then necessitate discussions on a financial partnership.

#### 4. Content of the Partnership

IDI and IBP have agreed to pursue collaboration in the following focus areas.

##### A. IBP's Open Budget Survey (OBS) & IDI's Global SAI Stocktaking Report 2020

- Work together on a focussed report on SAIs based on OBS data
- Organise joint advocacy events to disseminate findings from relevant reports, potentially including the focussed report and the Global Stocktaking report

IDI lead: Martin Aldcroft; IBP lead: Claire Schouten

##### B. IDI's SAIs Engaging with Stakeholders Initiative

- IBP support in review of SAI stakeholder engagement strategies and implementation support *in common countries of interest*

IDI lead: George Phiri; IBP lead: Claire Schouten

##### C. IBP's Audit Accountability Initiative & IDI's Facilitating Audit Impact (FAI) initiative<sup>1</sup>

- IDI participation in IBP reference group, involving reviewing country strategies and sharing strategic insights and guidance at the country and international level, including ref. group annual meetings
- IDI support to raise awareness and promote findings from this work within INTOSAI
- Possible IBP support to IDI's FAI initiative *in common countries of interest*, assuming synergies found between the two initiatives

IDI lead: Archana Shirsat; IBP lead: Claire Schouten

##### D. Advocating for SAI Independence

- Global SAI independence advocacy
- Country-level SAI independence advocacy *in common countries of interest*

IDI lead: Ola Hoem; IBP lead: Claire Schouten

The partners may also support mutual organisational strengthening. E.g. IBP support to help IDI develop its organisational and professional capacity in advocacy, and IDI support to help IBP develop its capacity to understand and work with SAIs and SAI tools including ISSAIs and SAI PMF.

Detailed implementation arrangements for each of the above focus areas will rest with the responsible implementing units in each partner.

---

<sup>1</sup> Component under Relevant SAIs work stream

The partners identify three main risks from partnering in general: reputational risk, delivery risk, and relationship risk. In the case of IBP and IDI, there is no significant relationship risk<sup>2</sup>. As IDI and IBP are internationally recognised organisations with a long track record of successful delivery and continued international funding, each partner considers the partnership to be inherently low risk.

The source and agreed mitigating measures for key partnership risks are recorded below.

Risk	Source	Agreed Mitigating Measures
Reputational risk	The general behaviours of organisations with which IDI and IBP partner, e.g. if a partner is perceived to be acting unethically or engaged in corrupt practices this would damage the other partner's reputation by association (even if the perceptions turned out to be unfounded)	In taking forward this partnership, each partner agrees to <sup>3</sup> : <ul style="list-style-type: none"> <li>• Act ethically and with respect (with systems to ensure compliance with &amp; handle breaches of their ethical codes)</li> <li>• Hold itself to account by measuring and reporting on performance</li> <li>• Apply open and transparent processes<sup>4</sup></li> <li>• Promote and supports gender equality and diversity in all forms</li> </ul>
Delivery Risk	The quality, sustainability and impact of support provided by IDI's and IBP's partners, for which the partner is either directly responsible and accountable, or where the partner is charged with oversight or simply associated with the initiative	Each partner agrees to follow principles and practices relating to its delivery approach and approach to quality, ensuring these: <ul style="list-style-type: none"> <li>• Are responsive to need</li> <li>• Apply a facilitative approach</li> <li>• Strive for professional excellence</li> <li>• Promote internal cooperation and team spirit</li> <li>• Provide consistently high-quality work</li> </ul>

Prior to entering into the partnership, each organisation has sought and received appropriate assurances on the above matters, drawing on evidence from recent independent organisational reviews. Both partners consider this to be adequate, given the inherently low risk nature of this partnership.

During implementation, each partner may, if necessary, draw up a partnership risk register to record any key risks and mitigating measures necessary in light of the above, and discuss these risks in the annual review meeting.

### Managing the Strategic Partnership

There will be an annual dialogue (in person or by video conference) to:

- Review experiences from the past year of the partnership
- Plan for new and ongoing areas of cooperation in the next year
- Identify and resolve any issues that have arisen in implementation of the partnership
- Consider the need to alter the nature of the partnership

Each partner has appointed a partnership lead in their organisation, responsible for promoting the partnership and resolving challenges that arise in implementing the partnership.

<sup>2</sup> The only identifiable relationship risk is that the DFID FAST programme awards grants to both IDI and IBP and encourages partnerships between FAST grant recipients. However, this is not considered to be so fundamental as to prevent IDI and IBP from managing this partnership in an objective manner.

<sup>3</sup> Adapted from IDI's Core Principles, IDI Strategic Plan 2019-12. Identification of gaps in these areas would likely require commitment to improve, rather than prevent a partnership agreement. IDI will also need to consider an organisation's actions in these areas relative to the environment in which the organisation operates.

<sup>4</sup> This naturally extends to sharing of information between the partners, except where covered by confidentiality agreements or organisational need for confidentiality

- For IDI: Martin Aldcroft, Strategic Advisor, Strategic Support Unit
- For IBP: Claire Schouten, Senior Program Officer

Responsibility for managing the partnership at the level of the focus areas is delegated to the responsible units and individuals within the two organisations. Those responsible may draw on support of the partnership leads to resolve emerging challenges.

### Sharing Materials

Both partners make their products globally and publicly available. This maximises the contribution that their efforts make to enhancing the independence and effectiveness of SAIs, and the contribution that SAIs, legislatures and civil society make to improving the lives of citizens. Where materials – such as training materials – are not publicly available, the partners commit to sharing such materials on request of the other partner. A separate agreement should be developed to govern use of shared materials. Unless otherwise agreed, corporate branding should be removed, and each partner should acknowledge the source of the materials and make clear that they take responsibility for the quality of the materials and their delivery.

### Branding and Visibility

The partners will ensure mutual recognition of their partners in the focus initiatives, as appropriate to the nature of the partnership and the initiative supported. The partners would also ensure mutual recognition of the partnership agreement, for example on their websites.

Any co-branding of initiatives would be based on mutual agreement and determined at the level of specific initiatives.

### Duration

The Strategic Partnership Agreement is initially planned for two years, with the intention to extend subject to satisfactory progress and results.

### Financing the Costs of Participation in Initiatives

Generally, the partners agree to finance costs of participating in events as follows, unless otherwise agreed:

- The lead body on a specific initiative will fund any specific flights, hotels and reimbursable costs to facilitate participation
- The partners will provide their staff time as in-kind support
- For joint initiatives, each partner will fund their own participation

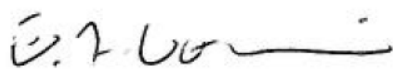
### Signatures

#### For the INTOSAI Development Initiative

Name: Einar Gørissen

Position: Director General

Signature:



Date: 22 February 2019

#### For the International Budget Partnership

Name: Warren Krafchik

Position: Executive Director

Signature:



Date: 26 February 2019