Partnering in Support of International Development Initiatives: The INTOSAI Case Study

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Introduction

The concept of “partnership” has become very popular in the world of international development in recent years, and the reasons for this are compelling. The interdependence of economic, social and political factors in development work requires the participation of multiple players, who can bring diverse skills, resources and know-how to bear on complex, multidisciplinary projects and initiatives. The problems that international development tries to address - such as poverty, unemployment or disease prevention and control – require a broad base of collaboration from all sectors of society and extensive resources. Moreover, as international development involves not only the transfer of physical capital (i.e., funds), but also the transfer of human capital (i.e., knowledge), long-term commitment on the part of key stakeholders is essential – and achievable through effective partnering arrangements.

Current thinking on the potential and uses of the concept is summed up in a 1998 World Bank discussion paper that analyzed and promoted different types of partnering in development work.[1] The discussion paper was followed by a series of extensive consultations conducted in the Americas, Europe, Asia and Africa, with the participation of representatives from governments, bilateral donor agencies, multilateral financial institutions, civil society organizations and the private sector. The reports on these consultations indicate wide agreement on the potential of the partnership concept to serve as a tool for improving the effectiveness of assistance provided to developing countries., though there were also some reservations and an awareness of inherent challenges and ambiguities in applying this tool.[2] Subsequently, the World Bank’s Comprehensive Development Framework (CDF) also focused on partnerships as one of its four inter-related central principles.[3]

The objective of this paper is to enhance understanding of the partnering concept and its applications in the context of international development work – more specifically,

- to provide a more comprehensive definition of the term than that currently presented in international development literature;

- to introduce greater precision in the use of the term “partnership” by applying a “Partnership Typology” to help to distinguish between the different types of arrangements, based on (a) who the partners are, and (b) whether the arrangements are (i) consultative/advisory, (ii) contributory or cost-sharing, (iii) operational or work-sharing, and (iv) collaborative or joint decision-making;[4]

- to apply the “Consultation-Partnership-Devolution Continuum” model (described below) to the different levels of partnering currently being promoted for international development work with a view to highlighting the management implications for each phase;[5] and

- to illustrate the rationale for an expanded definition, the range of partnering possibilities, and the applicability of the Continuum model with a concrete case study – the INTOSAI Development Initiative (IDI) - a program of the International Organization of Supreme Audit Institutions (INTOSAI).

Part I of this paper elaborates on and provides an analysis of the current understanding of the partnership concept and the various uses or applications being advocated for it in international development literature; and proposes a more comprehensive definition as well as a framework for better understanding the different types of partnering possibilities.

Part II shows how the partnership concept has been applied in the particular context of the IDI case, highlighting the range of partnering this case encompasses, the benefits reaped, as well as the risks and challenges faced.

Part I: The Concept of Partnering and its Applications in International Development Work

1.1 Defining Partnership

The World Bank has proposed the following working definition of partnership: "a collaborative relationship between entities to work toward shared objectives through a mutually agreed division of labor".[6] Flowing from this understanding, the challenges for the parties involved in a partnership would be to specify what the shared objectives are; determine the appropriate division of labour so as to leverage skills and build on synergies and complementarities.

Note that this definition does not specifically mention several other key ingredients of partnering identified in a pioneering study on the subject in the early 1990s, such as (i) shared responsibility; (ii) joint investment of resources (iii) shared risk-taking, and (iv) mutual benefits.[7] The question arises: Is a partnering arrangement adequate and worthy of the name if these ingredients are absent? The conclusion reached after examining the IDI case below is that the World Bank should consider expanding its definition, not just as an exercise in semantics, but to provide a framework to ensure that issues that need to be considered and agreed upon are done so at the outset and are embodied in the definition. For example:

(i) While "division of labour" suggests identifying and agreeing upon who does what, it falls short of setting out who is responsible and accountable for what. This is somewhat complex, as one must consider a balance among the differing responsibilities - the host government has fundamental responsibility for the welfare of its people and the efficacy of its programs, as well as the totality of all development programs in the country (which often compete); the donors have responsibility to their taxpayers and the heads of their organizations for the use of funds and expenditure of effort. A key management implication of partners being responsible and accountable is the need for mechanisms to ensure effective monitoring of progress and evaluation, reporting on results and provisions for making adjustments.

(ii) The importance of noting that there is joint investment of resources is to highlight that each party brings something of value to the table and has something at stake, whether it be a financial or in-kind contribution. This dimension contributes to a sense of responsibility and "ownership" on the part of the host government and the internal communities of the developing country - which in turn determines the effectiveness of development assistance. [The idea of "country ownership" and its link to effective partnering is discussed in section 1.2.1 (c) and 1.2.2 below.]

(iii) Mentioning that there is sharing of risks implies that the parties involved should together identify and acknowledge anticipated risks and agree to jointly take measures to mitigate these risks. For example, recognition that there may be risks relating to the competence and capacity of the partners should lead to measures taken jointly to invest in building the capacity needed for the joint initiative. All parties involved may be surprised by hidden costs and liabilities not anticipated at the outset. Apart from financial risks, there are also risks to credibility and image if public values are undermined; and risks to the partnering relationship if objectives are incongruent, if there are hidden agendas, fears and biases, or divisive cultural differences. Commitment to the common goals, appreciation of what each partner brings to the table and building trust among partners over time can help mitigate such risks. An important dimension of risk management that must involve all partners is monitoring and evaluation of the initiative throughout its implementation - not just anticipating risks at the outset and evaluating at the tail end, but making ongoing adjustment and resolving problems collaboratively along the way.

(iv) Identifying mutual benefits permits the parties to explicitly focus on outcomes expected of the arrangement and to be motivated by the potential benefits.

In light of the above, the definition being proposed is as follows:

> Partnering refers to an agreed-upon arrangement between two or more parties to work collaboratively toward shared objectives – an arrangement in which there is (i) sharing of work, responsibility and accountability; (ii) joint investment of resources (iii) shared risk-taking, and (iv) mutual benefits.

The various elements of this definition provide a fairly comprehensive basis for developing partnership frameworks and drawing up partnering agreements. The 1998 World Bank discussion paper in fact proposed the development of "Partnership Frameworks" that would be adapted to the national development strategy and capacities of partners in each country and that would provide for "an agreement on a division of labor, based on comparative advantage in delivering support to the country" and "a mechanism to assess success in reaching the shared goals, and adjust the relationship accordingly."[8] Though in the consultations that followed, some expressed concern that framework agreements could become too rigid and restrictive, a strong argument can be made that such frameworks could serve as a useful tool to support effective partnering, particularly if they include a risk management component and generate commitment of the partners by highlighting the shared objectives and mutual benefits.

1.2 Types of Partnering in International Development Work[9]

Partnering arrangements may be categorized according to who the partners are. Theoretically, this may involve bringing together two or more of any of the stakeholders for a particular initiative. In development work, stakeholders include donor or 'senior partners'; funding agencies; recipient or 'operational partners' - who may be at the level of governments, public institutions, NGOs, labour unions, professional associations or the private sector; and other developing countries. The development literature sets out at least five applications of the partnering concept, on the basis of who is involved in the partnership:

(a) between developing countries and their aid donors - which means that the donor-recipient relationship is to be viewed or "recast" as a partnership;

(b) among donors - which means co-ordinating and aligning the activities and interventions in a particular country (or region) of various donors and international development institutions;

(c) within countries – which means involving different levels of government, civil society and the private sector;

(d) between donor countries and funding agencies on the one hand, and the private and non-profit sectors in the developing country on the other; and

(e) across a grouping of developing countries, based on the potential of common approaches or common goals relating to multi-country or global issues.

In the section that follows, these five levels of partnering for international development are described (and encapsulated in Figure 1), and then assessed against two generic models:

(a) **A Partnering Typology**: Four types of partnering are identified according to the purpose of the arrangement and what is being shared: (i) consultative/advisory or information-sharing, (ii) contributory or cost-sharing, (iii) operational or work-sharing, and (iv) collaborative or joint decision-making. This typology (described in Figure 2) is not rigid. The various modes of partnering may be cumulative (for example, a collaborative arrangement could also be consultative, contributory and operational) or a particular arrangement may evolve over time from one category to another.

(b) **The Consultations - Partnering - Devolution Continuum:** This model (described in Figures 3-5) portrays three types of interaction that entail progressively higher degrees of sharing or transfer of responsibility, and suggests the potential of a relationship to evolve from consultation to partnering to greater autonomy and self-sufficiency.

The Partnering Typology and the Continuum model were developed by Consulting and Audit Canada in 1993, but have been adapted in this paper to the universe of international development work.

FIGURE 2: PARTNERING TYPOLOGY			
Type of Partnering	***What is being shared***	***Purpose***	***Extent of transfer of ownership and risk***
Consultative	Advice, information	**Advisory:** To systematically obtain relevant input from external (e.g., donor countries and development institutions) and internal stakeholders (e.g., civil society and the private sector within the developing country) for the development of policies or strategies; or for project/program design, delivery, evaluation or adjustment.	Sr. partner retains control, ownership and risk but is open to input from operational partner.
Contributory	Funds, resources	**Support-sharing:** To pool resources or leverage new funds for implementation of project/program or service delivery.	Sr. partner retains control, but operational partner contributes resources (which may be at risk) and may propose or agree to objectives.
Operational	Work, operations	**Work-sharing:** To share work (i.e., "division of labour") and co-ordinate operations.	Sr. partner retains control; operational partners can influence decision making through their practical involvement.
Collaborative	Responsibility, authority	**Collaborative decision-making:** To share responsibility and engage in joint decision-making with regard to developing policies or strategies; or for project/ program design, delivery, evaluation or adjustment. [In the context of international development, the extent to which "authority" may be shared is tempered by the need to respect the national sovereignty of the countries involved.]	Responsibility, ownership and risk are shared.

1.2.1 Analysis of Types of Partnering in International Development Work

(a) Between donor and recipient - Recasting the relationship as a partnership

The partnership concept has been used in efforts to recast the donor-recipient relationship as an arrangement based on shared or reciprocal rights and responsibilities. Though there may be gross inequality in practice in this regard, the intent is to highlight the fundamental interdependence of the developed and developing world. In this understanding of the relationship, one partner may bring most of the financing to a project or program, but each partner is seen as bringing something of value that is essential for the joint effort to achieve a common objective. Over 30 years ago, Lester Pearson in *Partners in Development* already referred to partnerships as an understanding between donors and recipients expressing reciprocal rights and obligations, directed to a clear objective, or finite enterprise, beneficial to both.[10] In a similar vein, the audiences that engaged in the 1998 consultations called for broadening the dialogue between the developing country and its donors beyond aid – some highlighting the principle of "reciprocity" in an approach that would "break the conundrum of aid dependency".[11] In this regard, donors are cast more in a supportive role, as catalysts to a country's development strategy.

Applying the proposed expanded definition of partnering to this level of partnering, a credible case can be made for there being shared objectives and mutual benefits, and even joint investment of resources and shared risk-taking. For example, it should be noted that while it is commonplace to perceive financial risks as taken primarily by donors and development agencies, financial risks can be very high for developing country as well, considering their often very low GNP and the direct consequences of losing real resources. With respect to sharing responsibility and accountability, the inclusion of specific stipulations in a partnership agreement is critical for this level of partnering.

Applying the Partnership Typology, it may be said that this level of partnering calls for effective (possibly institutionalized) mechanisms to ensure systematic consultation and information-sharing so that there is greater appreciation of both mutual and respective rights and responsibilities and what each party brings to the relationship. Systematic consultation also promotes recognition of mutual benefits and is an initial phase towards the goal of country ownership. The combination of recasting the recipient as an actively engaged partner committed to the collaborative effort and the emphasis on participatory and consultative interaction should help avoid two types of undesirable partnerships described in the development literature: (i) the "hollow partnership" in which terms are determined entirely by one party – the donor; and (ii) the "inflexible partnership" in which aid flows follow rigid contractually agreed upon rules with no scope for reassessment and dialogue over outcomes.[12]

Applying the Consultation-Partnering-Devolution model to this type of partnering suggests the importance of both initial and ongoing consultation and dialogue between the donor countries or agencies and the recipient partners for the purpose of identifying real needs in the developing country, developing commitment among its stakeholders, and engaging in joint planning before proceeding to work collaboratively on a project, program or initiative. It also suggests that the ultimate goal is to build capacity within the developing country and to promote a situation conducive to its taking over responsibility for the project, program or initiative.

(b) Co-ordination among donors and development institutions

In 2002, the World Bank reiterated its call for a partnered approach among donor agencies and international development institutions to supplant "development unilateralism" or the fragmented assistance efforts of "multiple high cost boutiques". It called on the donor community to make foreign aid more effective by improving the local, national and global co-ordination of their efforts. The view is that by pooling efforts and jointly supervising and administering programs, donor programs would have a greater coherence and impact. Donors are called upon to sign up to a common framework and a common approach – to make aid less about turf and planting flags and more about reaching the poor in the most effective way possible.[14]

The 1998 discussion paper had similarly noted the inadequacy of a situation in which each donor or development institution conducts its own analytical assessment of the country situation, develops its own assistance strategy, identifying projects and programs it wishes to support. It too called for a partnership approach in four stages: (a) co-ordination of country analyses, with the recipient country's government taking the lead through a consultative process with the private sector and civil society; (b) government-led design and development of a "national development strategy"; (c) a government-convened Development Partners Coalition to serve as the forum for aligning assistance from development partners in support of the country's national development strategy; and (d) Partnership Frameworks, designed on the basis of assistance strategies agreed upon at the Development Partners Coalition.[15] The main thrust of the approach is to ensure a key role for the recipient country's government, while promoting the co-ordination of assistance programs from multiple agencies and donor countries, with respect to preparatory analytic work and harmonization of procedures (e.g., for monitoring, evaluation and reporting) in order to cut costs and reduce the administrative burden on the recipient country.[16]

At the same time, there were also arguments against excessive co-ordination of the efforts of donor countries and funding agencies. Even while promoting co-ordination, the World Bank noted the value of diversity and pluralism.[17] It also noted that governments of some developing countries may view such co-ordination negatively - for example, that it would lead to "ganging up" by the donor community to exert greater pressure on them with respect to reform, or that it would reduce their choices and freedom to play one donor against another.[18] Nonetheless, the over-riding argument is that a co-ordinated approach in the planning and delivery of assistance will contribute to the building of capacity for the developing country by increasing the impact of the overall assistance provided and reducing the administrative burden.

The proposed expanded definition of partnering applies well to this level of partnering in terms of there being shared objectives, sharing of responsibility and accountability, joint investment of resources, shared risk-taking and mutual benefits among donor countries and funding agencies.

The Partnering Typology also applies, as this level of partnering calls for effective information-sharing and consultations among donor countries and development agencies (i.e., consultative partnering). Examples include such long-standing aid co-ordination mechanisms as the Consultative Group (CG) Meeting (typically led by the Work Bank), and Round Table (RT) Meetings (typically led by the UNDP); the current prevailing view is that it is important that these consultative meetings be held in the capitals of the recipient countries in order to stimulate recipient partner-led co-ordination.[19] Such consultative partnering may in turn provide the basis for strategic cost-sharing (i.e., contributory partnering) and co-ordinated operations (i.e., operational partnering), and ultimately collaborative decision-making.

The Consultation-Partnering-Devolution model also applies to the co-ordination of efforts among donor countries and international development agencies in the sense that they begin, in the initial phase, by systematically consulting with each other and with the government of the recipient country, so as not to duplicate or conflict with each other's efforts. They may then move to the next phase and co-ordinate their operations by jointly delivering funds, expertise or services to the developing country, in line with its national development strategy. They may then move to a third phase in which they retain some oversight while encouraging the developing country to take over responsibility for the initiative.

(c) Consultation and partnering within developing countries: Engaging stakeholders and promoting country ownership

In addition to alignment of assistance strategies, the World Bank's 1998 discussion paper called for the participation of all stakeholders within the recipient country in consultative processes, led by the country's government and involving civil society and the private sector. The argument presented is

> that development strategies … are most effective when the country takes charge of their design and implementation; builds a broad consensus within the country, including with civil society and the private sector; and where programs, policies and projects are designed and implemented with the full participation of all national stakeholders in a coherent manner.[21]

In brief, the recommended approach is that (i) the developing country define its national development strategy by engaging internal stakeholders; and that (ii) the role of donors and development institutions is to support the recipient country's government in conducting a national debate and capacity building so that it can develop its own national development strategy. Donors and development institutions would then determine their assistance strategies in support of the national strategy and in consultation with each other. This has been development doctrine since the 1980s, and there is more commitment to it now, though it is still only a goal and there are a very few cases (e.g., Botswana) in which it has already been realized.

Challenges and ambiguities that have been pointed out regarding this approach include the following:

- How likely is it that a 'national consensus' could be developed in any country on key issues of public policy? With the emphasis on pluralism, diversity and choice, how likely is it that NGOs would accept being bound into a single planning framework?
- Who decides (and how) *which* civil society groups participate in the dialogue on a national development strategy? What risks are there in linking Dai assistance with domestic politics?
- How is civil society incorporated in the process in states that do not have the capacity or will to do this?
- Are there unforeseen dangers, in mixing aid assistance with domestic politics – particularly with respect to involving civil society?
- How, if at all, are donors to be involved in that process?
- By what criteria and by what process is it decided that a country has defined an appropriate national strategy? [25]

Nonetheless, the underlying argument is compelling - that the sustainability of development initiatives is reinforced when they are designed, developed and planned through broad yet systematic consultations with the government and other sectors within the developing country.

Applying the Partnership Typology, one may say that the focus for this level of partnering is on a consultative process among the country's stakeholders. In line with this perspective, a critical next step recommended in the consultations that followed the World Bank's 1998 discussion paper was to broaden the two consultative mechanisms – the Consultative Group Meetings and Round Table Meetings - to reflect the needs and concerns of the private sector and civil society. However, a strong argument has been put forward that the outcomes of such consultations have to be somehow entrenched in joint operational and collaborative activities and structures, and that the overall approach must be one that fosters the building of capacity and the eventual transfer of responsibility to the developing country.

In this regard, the Consultation-Partnership-Devolution Continuum applies very aptly to arrangements that combine engaging stakeholders, building capacity and promoting country ownership. The consultation phase may be seen as the precursor to operational and collaborative arrangements between the government, the private sector and civil society in the developing country that are geared to developing capacity. As noted with respect to the World Bank's Comprehensive Development Framework, "where capacity is weak, consultations are often left without a clearly defined institutional response and without clear follow-up action".[26] Lack of capacity is clearly a hindrance for a developing country that seeks to become more of a partner and to assume greater responsibility. The ultimate goal in building internal cohesion and capacity is to facilitate devolution or country ownership.

(d) Donor countries and funding agencies collaborating with the private and non-profit sectors in the developing country

This is an important category for capacity building, particularly where governments of developing countries will not take the lead. The approach for the donor community is through sector-specific assistance or collaboration with specific non-governmental organizations or target groups. This category is not developed in this paper, as the illustrative INTOSAI case study (featured in Part II) is a public-public partnership that does not involve the private and non-profit sectors.

(e) Coalitions to address multi-country and global issues

An additional level for partnering involves the co-ordination of development programs across several developing countries that share a common objective relating to a particular geographic region or a global concern. This level of partnering may of course include the other levels – for example, through a co-ordinated approach by donor countries and development institutions, interacting with the developing countries, with the engagement of stakeholders in these developing countries. Cross-border approaches are essential in addressing global issues that require joint action across countries by a variety of actors or for which resources need to be mobilized internationally - such as child labour or disease eradication. They are also essential in the delivery of regional public goods – for example, relating to desertification or water management). They can also be effectively used to address issues of common interest to a group of countries, such as improving governance and public management, for example by building capacity in the audit function in government through participatory development and training, as was done in the INTOSAI case.

Applying the Partnering Typology, information-sharing and co-ordinated operations, that may also be cost-shared, can clearly benefit neighbouring countries or countries that share a common objective. Co-ordination across borders may also follow the Consultation-Partnering-Devolution Continuum in the sense that a consultative and information exchange phase among a group of countries may evolve into joint initiatives or operational collaboration. A possible form of "devolution" at this level of partnering may be that one developing country takes the lead in an initiative that will benefit several countries, assuming primary responsibility for its implementation, with the support and co-operation of the donor parties and the other developing countries.

1.3 Observations

Implications of multi-level partnering: A question that arises in connection with promoting these different levels of partnering is: How might efforts to advance the partnership agenda at one level impact on efforts at other levels? For example, at one level there is a strong argument for collaboration among donor agencies and development institutions in the conduct of preparatory analytical work for a particular country. But there are equally strong arguments for carrying out preparatory analysis in partnership with the country concerned - working closely with the government, and where appropriate, with other stakeholders in the country - in order to benefit from their familiarity with their own environment and strengthen ownership. The challenge is to harmonize partnering across these levels in order to achieve optimal results.

Performance measurement and the Continuum model: An important management consideration for the donor community is that allocation of funds be linked to performance and results. Attention has therefore focused on performance measures, monitoring and evaluation of partnering arrangements. The World Bank has identified four basic standards or indicators for its evaluation of partnerships. These are: (a) *relevance* of goals in relation to priority objectives of the partners; (b) *efficacy* or capacity of the arrangement to deliver on its goals; (c) *efficiency* or benefits in excess of costs; and *sustainability* or enduring benefits. The Continuum model suggests that performance measures and indicators be further adapted for each phase of the interaction – for the consultation period, in the course of collaborative operations, and for the follow-up devolved state of greater country ownership. For example, assessment of the devolved state is to provide assurance that there is the needed capacity to carry out responsibilities and assume accountability.

Selectivity: Intrinsic to the notion of partnering is the notion of selectivity. The donor community, in consultation with developing countries' governments and other stakeholders, will decide which countries' development strategies should have priority for assistance, and (b) which actors - donor countries, funding agencies or NGOs) are best suited to deliver it. Key factors for the first dimension include institutional capacity and political willingness to accept responsibility for the process and the results. With respect to the second dimension, there is wide agreement that only through systematic consultation and collaboration will it become obvious who the best actor would be for delivering assistance in a particular context.[27]

Linking institutional capacity with rationale for promoting country ownership (or devolution of responsibility and accountability): A common theme across the different levels of partnering is the importance of promoting country ownership for the sake of greater effectiveness in achieving desired outcomes and sustainability of results. The recommended approach for the recast donor-recipient relationship is that external partners take a "back seat" and let developing countries "drive" the agenda. As stated in the World Bank's Comprehensive Development Framework, the developing country should be encouraged to be at the center of decision-making, with donors providing assistance and pledging their support to a national development strategy that is designed and owned by the recipient country.[28] The arguments for promoting country ownership so as to obtain greater efficiencies and long-term sustainability are compelling and presented as follows:

- Development policies, projects, and programs that are owned by those they are intended to affect are more likely to work and to be sustained than those that are externally driven.
- For a development strategy to have a reasonable chance of successful implementation over time, it must be owned and managed by the country's stakeholders themselves.
- Empowering recipient countries enhances their commitment to maximize the results obtained from development funds.
- Development experience strongly suggests that local ownership is critical for development strategies to be resilient to political change.
- Experience indicates that when countries take steps to strengthen ownership, latent or under-utilized capacity emerges.[29]

However, a key factor in moving toward greater country ownership is the degree of institutional capacity that the government and other sectors of the recipient country have to define and design the national development agenda, to manage its implementation and to monitor its progress. This means having the capacity to co-ordinate, evaluate and report on progress and results of possibly many and diverse individual aid projects and programs. As noted in the development literature, ownership also involves complicated processes of "social buy-in, governmental accountability and political legitimacy". Moreover, the government of the developing country has to have the political willingness to manage an agreed upon development and to implement the specific projects and programs supported by the external partners. These features are of critical importance from the perspective of the donors and international development institutions, which have their own mandates and standards to maintain, and therefore have to be explicit in negotiating appropriate terms and conditions for the collaborative effort.[30] An important goal in this regard is to strengthen structures of transparency and accountability. The INTOSAI Development Initiative contributes directly to this goal through its efforts to produce local expertise and greater standardization of procedures in the important areas of financial accounting and audit.

Part II: The INTOSAI Development Initiative: A Case Study in Partnering for Development

2.1 Background

This case study examines the experience of the INTOSAI Development Initiative's (IDI) over a 14-year period from 1986 to 2000. INTOSAI comprises some 175 Supreme Audit Institutions (SAIs) of countries that are members of the United Nations, 135 of which are from developing countries. INTOSAI is sub-divided into seven regional groups, each served by a secretariat attached to the office of a member SAI. The role of the SAI is usually to ensure that elected officials of the government and decision-makers are provided with accurate and complete information to ensure proper scrutiny of, and accountability for, the management and use of public funds. As such, the SAI can be a powerful instrument in the support and maintenance of democratic and accountable governance.

In 1983, at the INTOSAI congress in Manila, members recognized that they need to strengthen capacity building, skills development and training needs of their members. Three years later, in 1986, INTOSAI developed the IDI initiative to advance training among INTOSAI members through regional training programs and information exchange.[36] From 1986 until 2000, the IDI Secretariat was located within the Office of the Auditor General of Canada, from where it directed the design, development, delivery, funding and administration of these programs.

All 135 SAIs are partners in the IDI program. This represented a challenge as the size and mandate of each SAI or audit office varies. Some are based on the French model - Courts des Comptes – that addresses legal compliance through the courts (North African and some of Latin American SAIs fall under this category). Others are based on the Canadian or American model where the external audit office conducts compliance and value-for-money audit for the parliament or government of the country.

SAIs have contributed time, material and other services in the form of contributions-in-kind. As INTOSAI's main training arm, IDI was to provide training programs and help develop or enhance training infrastructures in the INTOSAI regions. Since 1986, hundreds of financial audit, human resource and organizational development courses have been designed, developed and delivered to participants from member countries. One of the key programs of IDI is the Long Term Regional Program (LTRTP) that is geared to ensure ongoing and sustainable development in this area. The case study will focus in particular on the LTRTP.

2.2 The LTRTP – A Response to the Need for Sustainable Partnership

IDI delivered several audit related training programs until 1991, when an evaluation highlighted the need for a more sustainable program to ensure that knowledge and skills were transferred and sustained by SAIs in developing countries. The view was that special mechanisms were needed at the regional level to ensure continuing availability of effective training programs at the local level. A long-term program was therefore proposed to develop a regional training infrastructure that would enhance the sustainability of the training development initiative. It was recognized that a well-planned ten-year program would help establish a sustainable audit training regional infrastructure that would continue to be developed and managed by regional and individual SAIs. To achieve this goal, IDI sought the support of all member SAIs and their governments, as well as major financial support from international organizations and donor countries. Thus began a consultation and partnership process for delivering the IDI.

2.3 From Consultation to Partnering to Devolution

The 'senior partners', in this instance IDI Canada through the Office of the Auditor General of Canada, and the 'operational partners' - the 135 SAIs in seven continents - entered into full-scale discussions to plan a long-term, sustainable training program. In each region (English speaking Africa, French speaking Africa, Arabic speaking countries, Latin America, Caribbean, Asia, Pacific Island countries), 5 day Strategic planning workshops were held for heads or deputy heads of SAIs or offices of the external auditor general. The strategic planning meetings, chaired by IDI Canada, provided an opportunity to build consensus on long-term training needs of each region and to obtain the commitment from the highest level of SAIs. Working collaboratively, the senior and operational partners developed a strategic plan for a regional training program, and discussed and agreed upon financial and operational issues and how to bring about a proper infrastructure that will enable them to design, develop, deliver, fund, and administer training programs within the regional group.

2.4 Overview of LTRTP

The main goal of the LTRTP is "to help SAIs enhance their training capabilities and broaden the scope of their training and information exchange activities, through the establishment of an infrastructure that will ensure the sustainability and viability of regional, as well as local, training programs." The program evolved, following the consultation-partnering-devolution continuum model, as follows:

- a 3-year consultation period within INTOSAI at the macro-level, as well as among SAIs in about 5 or 6 regions;
- a collaborative effort, also over a period of about 3 years, in designing the program, with different approaches adopted in the different regions;
- operational collaboration in delivering the program in different regions;
- the transfer of leadership from Canada to Norway in 1999, with Canada retaining an advisory role.

The training program was delivered over a three- to four-year period in the different regions. It is based on an action-learning approach and consists of three practical components, as follows:

- **First year – Consultation period and development of policy framework, approach and materials:** 30-40 participants from different countries (but the same language group) get together for two months to design and develop an Audit – Revenue and Expenditure program. In the first month, they decide on the methodologies and conduct a comprehensive diagnostic and needs analysis. In the second month, they design the program. Group and individual work is assigned and a draft product, audit manuals, case studies, exercises and lectures are developed. Students then have nine months to design and develop individual programs assigned by experts, following which they return home.

- **Year two – Train the Trainer for instructional skills development:** Through adult education techniques in a work-place environment, the same participants are taught and given the opportunity to practice facilitation, communications, and public speaking skills. Participants are divided in smaller teams to permit them to practice the techniques learned, using materials developed in the first year. Individuals are required to prepare presentations ranging from 20 minutes to 3 hours. Feedback and assessment is done by colleagues and experts. At the end of year two, they receive a diploma.

- **Year three – Initial phase of transfer of know-how:** From 30 to 40 participants, 5 are selected to teach the Audit - Revenue and Expenditure program over a two-week period to a new set of 30 to 40 participants. Their teaching is assessed by experts and colleagues. Participants then graduate from the program.

- **Transfer of know-how:** At the conclusion of each regional SAI training program, some 60-80 people learn how to design and develop a modern Audit - Revenue and Expenditure Program, which gives them the capacity to develop programs within their own SAI and to deliver them to other ministries and more widely within their region (e.g., East Africa, West Africa, North Africa, South America, the Caribbean, etc.)

Within this framework, the transfer of knowledge and expertise is accomplished through four structured activities. These include a Strategic Planning Workshop, a Course Design and Development Workshop, an Instructions Techniques Workshop, and a Regional Technical Audit Workshop that includes a Training of Audit Trainers component. Details of these four workshops (provided at Annex A) illustrate the participatory and empowering nature of this partnered training program.)

LTRTP has already had considerable impact in the regions where it was implemented, with outcomes that include the following:

(a) **The establishment of a regional training infrastructure** that includes strong commitment of senior managers, the creation of a Regional Training Committee, the adoption of a program monitoring and evaluation framework and the developments of key elements of a regional strategic plan;

(b) **A human resource pool of highly skilled audit training specialists** and practitioners, capable of ensuring that real regional and local training needs are met and providing training at both the regional and local levels;

(c) **A wide range of training materials** that can readily be adapted to meet diverse needs and that continue to be developed and refined - these include training materials for workshops on Course Design and Development, Instructional Techniques, Audit Programming and Documentation of expenditures, Audit Programming and documentation of Revenues, a Training for Audit Trainers modules and 2-day workshops developed by LTRTP participants on such topics ad Detecting Fraud and Irregularities, Risk Analysis and Interview Skills;

(d) **Training guidelines** tested through the LTRTP on the process to be followed during the design, development, delivery and evaluation of training activities; the standards to be used for the production of training materials; and the range of competencies required to successfully carry out the role of training.

These elements of the LTRTP contribute to extending the reach of the program and ensuring its sustainability.

2.5 Assessment

At the end of the 10 year-program, IDI Canada has trained over 500 audit experts who could design and deliver financial audit programs, lasting from 1 to 3 days to a month. The month-long program is the international standard for the Audit - Revenue and Expenditure Training Program. If out 500 participants, LTRP was able to develop 250 experts, the program may be deemed a success. The World Bank, the UN and CIDA consider the IDI program a complete success in the area of sustainable capacity building.

The vision driving this initiative is that at the end of the program, the regions should be in a position to identify their own audit training needs and have the capacity to develop appropriate training programs to respond to these needs. This approach embodies the principles espoused by the World Bank (as described in Part I of this paper) - that development assistance should be delivered through consultations and partnerships that are geared to building capacity and promoting country ownership. The participatory and consultative learner-centered approach of the LTRTP further contributes to participants' sense of ownership. This is very much in line with the World Bank's position that "strengthening participatory processes ... is proving crucial to building country ownership of national strategies";[38] and that "participation matters – not only as a means of improving development effectiveness … but as the key to long-term sustainability and to leverage".[39]

In recent years, the focus of the initiative has been to encourage regional groups to gradually assume overall responsibility for regional training activities, based on training and skills acquired through the LTRTP. This is accomplished by imparting not only content knowledge to participants, but training them to be instructors, with the result that a pool of highly skilled instructors and training specialists are developed and equipped with audit skills and knowledge, as well as training materials that have been tested and adapted to the participants' respective countries.[40] Even short-term Regional Technical Audit Workshops have a "Training for Audit Trainers" component so as to equip participants to train colleagues back home in the subject matter taught in the workshop, with the goal of exponentially increasing the overall impact to the region. In this sense, the program is designed to be increasingly devolved to the operational partners, along the lines of the Consultations-Partnering-Devolution continuum described above.

In summary, the LTRTP is a model example of attaching importance to the transfer of ownership to developing countries. That it is achieving this goal is made clear in the report of the Regional Audit Workshop held in Tanzania for English-speaking SAIs in Africa: "This workshop represented a rare occasion when technical audit training was designed, developed, delivered and administered entirely by Africans, in Africa, to meet the specific needs of African SAIs."[41]

2.6 Partnering Arrangement – Roles and Responsibilities

The overall framework agreement for the IDI program formalized the partnership, setting out the roles and responsibilities of each of the parties, as follows:

2.6.1 Role and responsibilities of the senior partner - IDI Canada / Office of the Auditor General of Canada:

- Arrange overall financing of the initiative – IDI Canada prepares the business case to obtain funds from the World Bank, the UN, USAID, CIDA and from the participating Scandinavian Countries;
- Design and develop the program, with input from the regional SAIs and working committees;
- Identify resources from around the world to deliver the program to all participating SAIs – these include subject-matter-experts in the art and science of financial auditing, experts on specific types of audit (such as value-for-money), adult education specialists and instructors and facilitators; the training team is composed of English, French, Arabic and Spanish speakers;
- Develop selection criteria for participants;
- Oversee all administrative and logistical responsibilities to organize and manage training sessions in the various continents; and
- Liaise with all donor organizations and SAIs.

2.6.2 Role and responsibilities of SAIs: Obligations of participating SAIs were further elaborated in the course of regional meetings held between IDI Canada and regional SAIs, at which agreements were signed setting out the roles and responsibilities of individual or regional SAIs in the following areas:

> **Planning and organizing** – jointly with senior and operational partners, with the senior partner managing decision-making through consensus. This includes responsibility to participate in the initial regional consultations to assess needs and establish internal mechanisms (e.g., systems, infrastructure, working group) to ensure individual and regional SAIs are ready to participate; select countries to host the three-year program (in three different regions if possible, so that experience may be shared more widely); and select credible candidates who will have the appropriate background and skills to participate over three consecutive years.
>
> **Financial obligation contribution:** This includes responsibility to solicit and secure funds with donor organizations and manage the spending on each segment of the program. [Over 80% of funds are spent by the senior partner for course design, human resources, manuals, logistics and administration and travel expenses. Some 20% of funds are spent by SAIs hosting the training programs, as countries selected as hosts have additional responsibilities to organize the key events.][44] SAIs are also to provide some financial or in-kind contribution, commit human resources and allow candidates to implement and transfer knowledge to their individual SAIs upon completion of the program;
>
> **Transfer of know-how to regional and individual SAIs:** This implies participating in the LTRTP in order to master the knowledge and skills and acquire the materials provided by the training program, including operational and technical manuals in financial audit, train-the-trainer / adult education methodologies and programs, reference materials and other resource materials.

2.7 Benefits of the LTRT program

Countering corruption: An overall benefit for all the partners is the establishment of sound financial audit practices that will enhance the financial operations of participating countries. By helping developing countries to reduce corruption through better management of public finances, an environment will be created that is more conducive to achieving the goals of donor countries and development institutions. Moreover, donor countries and organizations (i.e., the senior partners) and the donor public are demanding greater accountability of recipient countries (i.e., the operational partners) for the use of Official Development Assistance (ODA) funds. Governments of developing countries will in turn benefit from enhanced credibility among their respective populations as a result of the entrenchment of the principles of modern comptrollership and transparent management of public funds. At the end of 2000, when Canada handed over responsibility of IDI to Norway, the Norwegian government invited all participants of LTRTP program for a 10 days planning session in Oslo. It became evident that Canada had established a family of experts that could intelligently discuss and diagnose issues such as corruption, money-laundering and better management of public funds. Participants made an attempt to find solutions through their offices and mandates. The fact that corruption and the role of the individual auditor were discussed between senior and operating partners (who came from some of the most corrupt states) was in itself a noteworthy accomplishment.

Transfer of knowledge and best practices: The LTRTP facilitated the upgrading of capacity of regional and individual SAIs through a long term, well-planned and well-executed sustainable training program, thereby achieving the successful transfer knowledge and know-how in a crucial area of public sector reform - managing finances. That this was done both at the executive, decision-making level and the operational level made it all the more effective. The transfer of best practices in this area - Canada's OAG is recognised as one of the best in the field - was carried out in a manner that produced a beneficial ripple effect within the governments of the developing countries, as enough experts were developed to help regional SAIs and other ministries and agencies. Many participants let it be known at the end of the second year that they were invited to develop training programs not only in their SAIs but also in other institutions, such as Ministries of Finance, Justice, Health and Education. Such was the case in Tunisia.

Enhanced Canada's reputation and permitted Canada to make a difference and reconfirm its commitment to international development: Though the OAG's reputation was already well known around the world, the LTRTP put the OAG on the map, not only as having developed best practices in financial audit, but also as being an effective co-ordinator and purveyor of sustainable training in this important area. All donors confirmed that Canada's financial audit practices were ' best practices' worth emulating in the rest of the world. Canada left its mark in this field over the ten years of chairing and delivering the training program. For a starter, it was easier for donors to give funds to OAG Canada for a collective initiative than to individual SAIs.

Exposure of operational partners to democratic processes and other countries' practices: The Canadian adult training program used democratic, participatory, consultative decision-making processes in the classroom – a novelty for participants from some Arab, Latin American and African countries. Moreover, the program gave individual participants a rare opportunity to travel and learn from other countries. Many of the participants from the Arab world had never set foot in another country and had no idea how external financial audit was practiced in neighbouring states.

2.8 Risks of the program

The expanded definition of partnering for international development (proposed in Part I of this paper) suggests that it is important to anticipate risks from the outset, to determine and stipulate in the partnering agreement to what extent these risks will be shared (i.e., who will bear what aspects of anticipated risks), and to devise ways of mitigating them and measures for managing them. Risks encountered in implementing the IDI initiative include the following:

Players and program too unwieldy and diverse: At the outset, the risks of the program seemed enormous. In particular, the potential for a financial and organisational disaster seemed great due to the large number of players and the huge scope of the program. Moreover, individual SAIs and their government systems varied, and there was a lack of consistency and a lack of commitment – all of which could have derailed the program. Also, the knowledge base varied from one country to another, suggesting that designing one program for all would be risky recipe. Because of cultural variations, some continents, regions and countries did not come on board as they did not see immediate benefits to doing so. There was some concern that the program would not meet the needs of the different continents.

Corruption: Some SAIs selected participants who did not qualify for the training program but were relatives of the head of the SAI, or president or minister. There was also concern that because of internal corruption, funds allocated for the program would end up in the wrong hands or be misused.

Financial risk: Regional SAIs did not have to worry about the overall funding of the program. Canada bore most of the financial risk, and the reputation of the OAG and CIDA was on the line. Waste of donor money was a big concern.

Lack of commitment from the heads of the SAIs could be a major impediment to having the participants do their follow-on work to train new senior auditors. There was concern that participants would go back to their old practices and techniques and see the program as just another travel perk.

Not finding skilled resources: Not finding committed experts and trainers who had the appropriate languages would have made it impossible to properly deliver the program.

2.9 Lessons learned

Commitment at the highest level is crucial so that the senior partner can consult with and engage operational partners with decision-making capacity at the outset, in the course of the strategic planning and scoping meetings, and count on their support throughout the initiative.

Planning and consultation: Long-term commitment to capacity building in a public sector reform program requires meticulous planning and consultation with all partners from the start of the initiative.

Senior partner support: An effective way of transferring knowledge and managerial know-how is to have senior partner experts team up with operational partner counterparts in developing countries through well-designed programs. In addition, bringing operational partners together – with the coaching and support of senior partners – encourages them to be more independent and capable of sustaining established goals.

Credibility of the senior partner with the donor organization and operational partners (in this case OAG Canada, Denis Desautels and Yvan Gaudette, chairman of IDI) was critical to obtaining funding and support for the initiative.

Clear roles and responsibilities: Clear, documented and well defined roles and responsibilities of all partners are needed to keep the initiative on track and provide a foundation for accountability for results.

Trust and mutual validation: Trust has to be built between the senior and operational partners to provide assurance that the program that was jointly designed would work and help achieve mutual goals. At the same time, parties involved should recognize that cultural barriers and misunderstandings can bring down a partnering arrangement and that, in view of the potential benefits, they should make the effort to overcome these barriers. In this regard, the relationship is enhanced if there is adequate recognition that each partner brings something valuable to the table, and if the emphasis is on working with the partner's strengths rather than pointing to their deficiencies.

Value of long-term programs: Short-term programs for the transfer skills and know-how are not sustainable by the developing countries. Financial donors must therefore be persuaded to commit funds for a long-term program, and senior decision-makers and organizations have to be educated about the benefits of the long-term program and brought into the implementation process. It may take time to educate all partners, as the benefits of long-term programs are not always evident at the start.

Focused training (as distinct from general training) in specific aspects of financial management is doable and sustainable.

Regional and international working groups: Organizing regional committees for exchange of information is crucial in bringing key players on board. Establishing co-ordination mechanisms, such as regional and international working groups, helps pave the way for long term survivability of a reform program.

Effective communication/consultation: Regular communications and well established systems and mechanisms for ongoing consultation are important for effective information flow and on-going knowledge sharing.

Performance measurement: Development of an overall performance measurement framework and performance measures and indicators (e.g., for each phase of the consultation-partnering-devolution continuum) will help keep international development programs on track.

Part 3. Conclusions

3.1 Significance of the IDI – LTRTP initiative

IDI's Long-Term Regional Training Program (LTRTP) is an exemplary and important case study in co-ordination and collaboration within the donor community and among stakeholders across several developing countries. The result of the collaborative effort was a sustainable partnership that produced a solid foundation of experts who can transfer knowledge to their own organizations in the critical area of audit and accountability, thereby contributing to building an infrastructure for strengthened accountability in the developing world.[46] The case study also highlights key principles currently being promoted in international development literature and provides valuable insights, that have practical management implications, with respect to the different types and levels of partnering that enhance the efficacy of international development work.

3.2 Principles for international development work

The LTRTP case study embodies some of the principles currently being promoted in relation to (a) consultation, (b) partnering, and (c) transfer of ownership to developing countries. Based on lessons learned in such cases as the LTRTP, criteria or best practices may be drawn up regarding each of these phases – for example, with respect to (a) using consultative, participatory approaches; (b) defining and appreciating respective roles and responsibilities in a partnering arrangement, acknowledging mutual benefits, and working together to avert risks or overcome impediments; and (c) building capacity for sustained delivery of an initiative by actors in the developing country.

3.3 Insights regarding different levels of partnering for international development

An examination of the LTRTP case also shows that it is a unique partnering initiative that relies on and combines the various levels of co-ordination and collaboration being promoted by development institutions (as discussed in Part I of this paper). The LTRTP offers a number of insights regarding these different levels of partnering:

(i) Recasting donor-recipient relationship and promoting country ownership: The LTRTP case study highlights the value of viewing the donor country as the "senior partner" – with expertise in an area of importance to the developing country and the capacity to marshal financial resources from its own government and from international development institutions, and the developing country as the "operational partner" – with responsibility and accountability for implementing a project or program. The case demonstrates the empowerment of developing countries to be partners, as it encourages recipient governments to participate fully in the design and implementation of the training program and helps to build their capacity for ongoing training and transfer of knowledge within their respective countries and over a broader region. The fact that training sessions were held in the capitals of developing countries and that the approach was participatory, open and inclusive further strengthened the sense of ownership for the operational partners. In a very real and applied manner, the LTRTP illustrates all the stages of the Partnering Continuum Model (described in Figure 3-5 above) – from consultation to collaboration to joint operations and finally to devolution of responsibility to the operational partner. In this regard, it demonstrates the link between partnering with and devolution of power to the operational partner, building capacity and promoting country ownership – all of which enhance the impact of development assistance.

(ii) Co-ordination among donors and international development institutions: The LTRTP case demonstrates how donor countries and development institutions can work collaboratively and harmonize their efforts in a co-ordinated manner to build capacity, and how important effective leadership and commitment among the key actors is to making such collaboration succeed. In this case, the World Bank was able to help a significant number of governments of developing countries to bring their management capacity in the domain of audit up to international standards, largely because (a) the initiative was implemented under the auspices of the Office of the Auditor General of Canada, which provided leadership, maturity and expertise in this area and the credibility to bring together the needed funding; and (b) the countries involved were committed to participating in the training and implementing the follow-up measures for transfer of knowledge.

(iii) Coordination within the developing country and the region: The process of selection and participation in the LTRTP illustrates an approach to consultation and involvement of stakeholders that seems to have worked well. A key factor contributing to success in this case is that there was already in place a structure - INTOSAI – that served as a mechanism for collaboration across regions, on which the LTRTP was able to build. It should be possible to emulate this model for other domains and sectors where there are existing co-ordinating associations or organizations, and if none exist, to consider promoting the creation of such structures.

3.4 Rationale for expanding the World Bank's definition of "partnership"

The LTRTP case study supports the rationale for expanding the World Bank's definition of "partnership", as it highlights the potential and challenges, as well as the management implications, of partnering in international development work. In line with the various elements in the expanded definition, much can be learned from the elaboration of the roles and responsibilities of the various parties, the benefits and good practices, as well as the risks and challenges relating to cultural barriers, financial concerns and accountability issues. While demonstrating the importance of partnership and country ownership for obtaining sustainable impacts from international development work, the LTRTP also clearly shows that aiming for these goals has to be balanced with measures to mitigate potential risks and to ensure accountability. To summarize the management implications of the expanded definition, it is important to highlight (i) mutual benefits - so that the parties involved may explicitly focus on outcomes expected of the arrangement and how each would benefit; (ii) shared risks - so that there is acknowledgement of anticipated risks and agreement among parties to jointly take measures to mitigate them; and (iii) a formal agreement to reflect not only "division of labour" or agreed upon roles and responsibilities, but also signing onto provisions designed to ensure accountability.

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[1] *Partnership for Development: Proposed Actions for the World Bank*, a discussion paper (May 20, 1998).
[2] These are noted in section 1.2.2 below.
[3] The other three were a long-term holistic vision for growth, development and poverty reduction ("holistic" in the sense of looking at the financial, social, political, institutional, cultural and environmental aspects of society); country ownership; and a focus on development results. These principles are outlined in *Comprehensive Development Framework: Meeting the Promise?,* September 7, 2001, CDF Secretariat, The World Bank, p.1.
[4] This typology was developed in an article by Alti Rodal and Nick Mulder, "Partnerships, devolution and power-sharing: issues and implications for management", *OPTIMUM: The Journal of Public Sector Management*, Vol. 24-3 (Winter 1993), p. 36.
[5] The Continuum Model was developed in the same article, "Partnerships, devolution and power-sharing", pp. 29-30.
[6] *Partnership for Development: Proposed Actions*, point 17.
[7] Rodal and Mulder, OPTIMUM article, p.28.
[8] *Partnership for Development: Proposed Actions,* p. 28
[9] Literature examined for this section includes the following three World Bank reports: *Partnership for Development: Proposed Actions for the World Bank; Partnership for Development: From Vision to Action* (World Bank, Briefing to the Board of the Executive Directors, September 24, 1998); and *Comprehensive Development Framework: Meeting the Promise?*
[10] L.B. Pearson (Chairman), *Partners in Development, Report of the Commission on International Development*, 1969 (Cited in the 1998 discussion paper, *Partnership for Development: Proposed Actions*, p. 5.)
[11] *Partnership for Development: From Vision to Action*, pp. 2-3 and p, 25, point 4 (vii).
[12] Discussed in *Partnership for Development: Proposed Actions, p.17*
[13] World Bank President James D.Wolfensohn (Financial Times, Sept 26, 2002). A substantive study on the subject, with precisely the same but more detailed conclusions, was prepared by Allan Barry, *Aid Coordination and Aid Effectiveness: Lessons of Experience*, OECD, 1998.
[14] World Bank President James D.Wolfensohn (Financial Times, Sept 26, 2002). A substantive study on the subject, with precisely the same but more detailed conclusions, was prepared by Allan Barry, *Aid Coordination and Aid Effectiveness: Lessons of Experience*, OECD, 1998.
[15] *Partnership for Development: Proposed Actions*, p. 20, Box 5.
[16] Experience with development aid in Africa show that project and donor proliferation – with assistance coming from hundreds of bilateral, multilateral and non-governmental organizations, each with its own priorities, procedures, planning cycles and reporting requirements - overstretches the management capacity of recipient country and leads to wasted resources. (*Partnership for Development: From Vision to Action,* September 24, 1998, Annex 5)
[17] While "a predetermined division of labor among Multilateral Development Banks across all countries of operation could lead to rigidity and inertia, breeding, in turn, inefficiency and obsolescence, increased co-ordination and building on related strengths would avoid duplication and overlap, and increase effectiveness and responsiveness to country needs." *Serving a Changing World*, Report of the Task Force on Multilateral Development Banks, Washington, D.C.: IMF/World Bank Development Committee, April 1996, p. 23. (Cited in *Partnership for Development: Proposed Actions*, p.40.)
[18] *Partnership for Development: Proposed Actions*, p.21
[19] *Partnership for Development: Proposed Actions*, p. 42

[21] *Partnership for Development: Proposed Actions*

[23] *Partnership for Development: Proposed Actions*
[24] *Partnership for Development: From Vision to Action, p.30*
[25] Some suggest that it would be more practical to focus on particular sectors rather than on national consensus around a single development plan. *Partnership for Development: From Vision to Action,* 1.4 (iv) and 1.4 (v), and 2.6.

[26] *Comprehensive Development Framework,* p. 3.
[27] "…collaboration based on comparative advantage (implying both complementarities and synergies) would reduce wasteful competition and increase the combined impact of development actors". (*Partnership for Development: Proposed Actions,* pp.22-23
28 Country ownership is regarded as the linchpin of the Comprehensive Development Framework. The view is that participatory processes should be led by the government, with the World Bank and other donors playing a facilitative role, as appropriate, in helping forge a consensus by contributing analytical work on issues, clarifying policy options, encouraging open dialogue among stakeholders and broad-based participation, with support from political leadership and key policy makers.
[29] *Comprehensive Development Framework* (2001) Points B46 and B48
[30] These points were discussed during the Washington consultations, *Report of Roundtable held at the Overseas Development Council,* June 19, 1998
[31] "…collaboration based on comparative advantage (implying both complementarities and synergies) would reduce wasteful competition and increase the combined impact of development actors". (*Partnership for Development: Proposed Actions,* pp.22-23
[32] *Comprehensive Development Framework*, p.3.
[33] *Partnership for Development: Proposed Actions*
[34] *Comprehensive Development Framework*, Points 46 and 48
[35] These points were discussed during the Washington consultations – see *Report of Roundtable held at the Overseas Development Council,* June 19, 1998
[36] IDI's stated mission is "to foster the advancement of public accounting and auditing, especially in developing nations, through information exchange and training for audit practitioners and trainers from SAIs". *Final Report to the Norwegian Agency for Development on Cooperation on the Delivery of the Long-Term Regional Training Program for the Supreme Audit Institutions of English-Speaking Africa* (May 30, 1999), p. 4.
[37] *Final Report to the Norwegian Agency for Development on Cooperation on the Delivery of the Long-Term Regional Training Program for the Supreme Audit Institutions of English-Speaking Africa* (May 30, 1999), p.4.
[38] Overview and Background of the Comprehensive Development Framework, http://www.worldbank.org/cdf/overview.htm
[39] James D. Wolfensohn' address, October 6, 1998, <http://www.worldbank.org/html/extdr/am98/jdw-sp/am98-en.htm>, p.6
[40] See Annex A for a more detailed description of this audit training program.
[41] Ibid., Attachment D, *Audit Programming and Documentation (Expenditures) Workshop*, Arusha, Tanzania, Workshop Report, October 1998, p.2.
[42] Overview and Background of the Comprehensive Development Framework, http://www.worldbank.org/cdf/overview.htm
[43] James D. Wolfensohn' address, October 6, 1998, <http://www.worldbank.org/html/extdr/am98/jdw-sp/am98-en.htm>, p.6
[44] From 1990-2000, approximately $8M were spent on INTOSAI training programs (including the IDI and other training programs). This cost includes training of over 200 participants through the IDI, covering the costs of some 25 subject-matter-experts, instructors and facilitators, and other training programs that not part of IDI. Costs also include overall management and travel expenses of executives at OAG level for 175 countries.
[45] As noted by the President of the World Bank: "Information and transparency, adequately trained practitioners and supervisors, and internationally acceptable accounting and auditing standards will be essential." *A Proposal for a Comprehensive Development Framework, Discussion Draft* (Jan. 21, 1999) http://www.worldbank.org/cdf/cdf-text.htm, p. 4
[46] As noted by the President of the World Bank: "Information and transparency, adequately trained practitioners and supervisors, and internationally acceptable accounting and auditing standards will be essential." *A Proposal for a Comprehensive Development Framework, Discussion Draft* (Jan. 21, 1999) http://www.worldbank.org/cdf/cdf-text.htm, p. 4
[47] *Comprehensive Development Framework,* p.3.
[48] Ibid., Attachment D, *Audit Programming and Documentation (Expenditures) Workshop*, Arusha, Tanzania, Workshop Report, October 1998, p.2.

[49] *Final Report to the Norwegian Agency*. pp. 9-12
[50] Overview and Background of the Comprehensive Development Framework, http://www.worldbank.org/cdf/overview.htm
[51] (James D. Wolfensohn' address, October 6, 1998, <http://www.worldbank.org/html/extdr/am98/jdw-sp/am98-en.htm>, p.6