



## GENERAL INFORMATION

**Title of Consultancy:** The role of Supreme Audit Institutions in the fight against corruption: recent trends of implementation of international commitments and challenges

**Application Closing Date:** 20<sup>th</sup> May 2026

**Consultancy Start and End Date:** end-May to end of June 2026

**Location of Consultancy:** Remote

## BACKGROUND

Transparency International (TI) is the global civil society organisation leading the fight against corruption. Through more than 100 chapters worldwide and an international secretariat in Berlin, Germany, TI raises awareness of the damaging effects of corruption and works with partners in government, business and civil society to develop and implement effective measures to tackle it.

TI has partnered with the INTOSAI Development Initiative (IDI) to implement the Collaboration, Action and Dialogue to Reinforce the Engagement of Civil Society in improving Public Financial Management (CADRE) project, which promotes transparency, accountability and integrity in the management of public resources. It does so by facilitating collaboration between civil society organisations (CSOs) and supreme audit institutions (SAIs). It aims to strengthen the watchdog role of CSOs and SAIs as actors that hold public institutions responsible and accountable on the use of public finances.

To attain the Sustainable Development Goals, governments need strong and transparent public financial management systems that enable them to receive, allocate, and spend the necessary funds sustainably, effectively, and efficiently to achieve policy objectives. Mismanagement of public resources is further aggravated when external audit and control functions are limited. Weak external control is most often due to gaps in regulatory frameworks and a lack of capacity of SAIs and civil society to monitor the management of public resources.

Supreme Audit Institutions (SAIs) play a vital role as the primary oversight institutions of public finances. They are uniquely positioned to hold governments accountable for their management of public funds, ensuring these are managed responsibly and for the citizens' welfare. While traditionally not considered official anti-corruption bodies, several SAIs worldwide are adopting an anticorruption approach within their work. Developments have been taken to strengthen international attention to the preventive and oversight role of SAIs in combating corruption, such as UNCAC Resolution 8/13, *The Abu Dhabi Declaration on enhancing collaboration between SAIs and anti-corruption bodies*, and reaffirmed in Resolution 9/3, *Follow-up to the Abu Dhabi declaration*.

However, implementation of these commitments remains uneven across jurisdictions, with significant challenges relating to institutional independence, coordination with anti-corruption bodies, operational capacity, and follow-up to audit findings.

## CADRE PROJECT COMPONENTS

This consultancy is expected to contribute to relevant objectives under Transparency International's global advocacy aiming to strengthen legal and institutional frameworks that safeguard the capacity of Supreme Audit Institutions (SAIs) and civil society to effectively oversee the management of public funds. It also contributes to CADRE's project objective to:

**Component 2.** Conduct joint communication and advocacy actions between SAIs and CSOs to enable oversight actors to hold governments to account.

## **OBJECTIVES OF THE CONSULTANCY**

Transparency International (TI) is seeking a consultant to develop a working paper that provides a concise analytical overview of emerging trends, implementation gaps, and opportunities to safeguard and strengthen the role of Supreme Audit Institutions (SAIs) in anti-corruption efforts globally. The working paper should specifically look at relevant UNCAC resolutions and related commitments across different jurisdictions.

The working paper seeks to:

1. Review the evolution of international policy and normative frameworks related to SAIs and anti-corruption under UNCAC and related processes.
2. Identify global trends in the practical role of SAIs in corruption prevention and oversight, including cooperation with anti-corruption agencies and other accountability institutions.
3. Analyse key implementation challenges and gaps associated with relevant UNCAC resolutions and related commitments in different jurisdictions.

## **METHODOLOGY**

The assignment will consist of a short desk-based analytical working paper of approximately 10–15 pages, excluding references and annexes. The working paper will be based primarily on qualitative desk research and documentary analysis.

The paper should include:

- An analysis of UNCAC resolutions and Conference of States Parties (CoSP) documentation.
- A review of selected implementation review materials.
- A review of relevant guidance and publications from INTOSAI and related organisations.
- Selective illustrative country or regional examples. These will be identified in coordination with TI-S, based on available information.
- Exploratory language-model-assisted text or discourse analysis to identify recurring themes and trends in institutional framing and implementation discourse. Sources may include: UNCAC resolutions and declarations; CoSP reports and background documents; UNCAC Implementation Review Mechanism materials; INTOSAI standards, guidance, and policy documents; academic and policy literature; selected national institutional materials and public reports.

Where relevant, exploratory natural language model (NLM/LLM)-assisted analysis may be used to support thematic mapping, discourse analysis, and identification of emerging trends. Such analysis will serve as a complementary analytical tool and will be subject to interpretive review.

The findings in the workpaper should be presented in a way that allows easy uptake for advocacy use with clearly identifiable trends or entry points.

## **EXPECTED DELIVERABLES AND TIMELINES**

The consultant is expected to regularly update TI staff on the progress of the work. TI staff will be available to discuss any issue and provide feedback on drafts. After a first inception call, including a discussion on the research plan, the consultant should submit the following:

- By 29<sup>th</sup> May: final research plan with methodology and sources.
- By 16<sup>th</sup> June: a first draft of the working paper.
- By 30<sup>th</sup> June: a final draft including TI's feedback.

## **SELECTION CRITERIA**

The Consultant should have the following qualifications:

- University degree in a relevant academic field (political science, social sciences, economics, law or similar).
- Excellent research and analysis skills; experience in using qualitative desk research is required and working with data analysis, including exploratory use of text analysis or language models for policy research, is desirable.
- Experience in conducting policy research, analytical studies, or working papers for international organisations, NGOs, or public institutions.
- Familiarity with Supreme Audit Institutions (SAIs), public audit systems, or broader public oversight and accountability frameworks is highly desirable.
- Experience working with or analysing international anti-corruption frameworks, in particular the United Nations Convention against Corruption and related Conference of States Parties (CoSP) processes, is an advantage.
- Excellent writing skills.
- Fluency in English (written and spoken).

## **REMUNERATION AND COSTS**

The consultant should provide their estimated total fee as standard daily rates before any VAT or other charges. The indicative budget available for this consultancy is 7000 Euros (plus VAT) but candidates should specify their own detailed estimates for the scope of work proposed.

For candidates based in the EU, EEA, UK, and Switzerland

Transparency International e.V. (Secretariat), (TI-S) is registered as a Business Entity in Germany with VAT identification number DE273612486. EU reverse charge applies. Service providers should issue invoices with zero VAT.

Candidates who are based in Germany and do not charge German VAT must confirm their small entrepreneur status.

The link to the VAT Form for Tenders/Vendor Form is available on TI's [Career Opportunities](#) page under Further Information.

## **APPLICATION PROCESS**

The application should include the following documents in English:

- Proposal including quotes
- Motivation letter and Curriculum Vitae
- One sample of relevant previous work (confidentiality guaranteed).

Please indicate "CADRE consultancy" in the subject line of your email application. Applications should be sent in English by email to [CADRE-Consultancy@transparency.org](mailto:CADRE-Consultancy@transparency.org) by 20th May 2026.

Please note that only shortlisted applicants will be contacted.

The Transparency International Secretariat is committed to creating an inclusive work environment where diversity is valued and where there is equality of opportunity. We actively seek a diverse applicant pool and therefore welcome applications from qualified candidates of all regions, countries, cultures, and backgrounds.

Selection of candidates is made on a competitive basis and we do not discriminate on the basis of national origin, race, colour or ethnic background, religious belief, sex, gender identity and expression or sexual orientation, marital or family status, age or ability. We kindly ask applicants to refrain from including in their application information relating to the above as well as from attaching photos.

## **OTHER INFORMATION**

All presentations and reports should be submitted in English, in electronic form, in accordance with the deadlines stipulated above. The Consultant is responsible for editing and quality control of language. The TI Secretariat retains the sole rights with respect to all distribution, dissemination, and publication of the deliverables.

### **Data protection**

*When you respond to this tender and submit your application, you provide consent that Transparency International e. V. keeps your application materials for the period of ten years according to German legal requirements. Afterwards Transparency International will delete your application and any personal data included in it. If you have any questions, please reach out to [dataprotection@transparency.org](mailto:dataprotection@transparency.org)*

