APPENDIX OPERATIONAL PLAN
2019
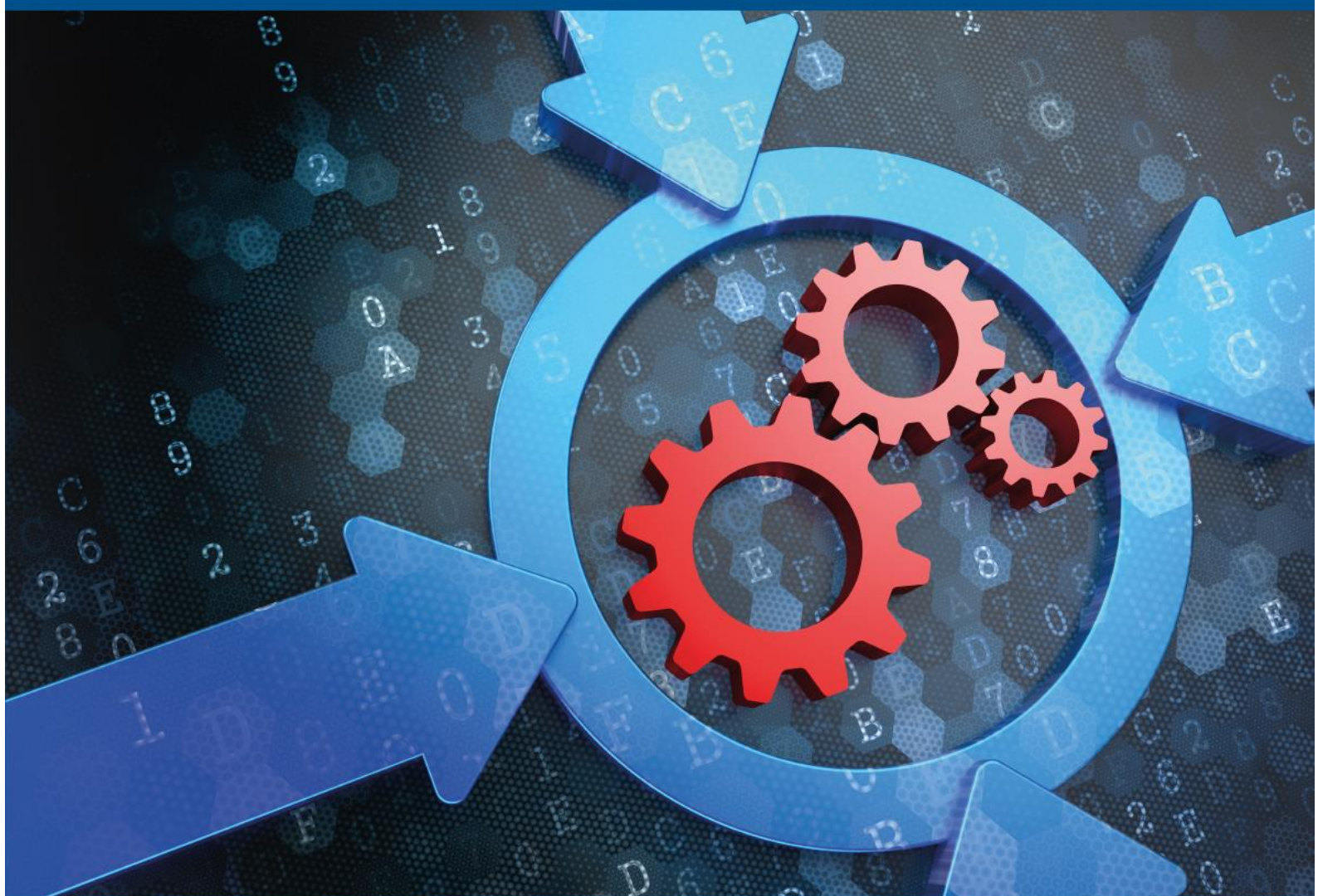
INTOSAI
IDI
DEVELOPMENT INITIATIVE

TABLE OF CONTENTS

ACRONYMS

ADA	Austrian Development Agency
AFROSAI-E	African Organisation of English speaking Supreme Audit Institutions
ARABOSAI	Arab Organisation of Supreme Audit Institutions
ASEANSAI	ASEAN Supreme Audit Institutions
ASOSAI	Asian Organisation of Supreme Audit Institutions
CA	Compliance Audit
CAROSAI	Caribbean Organisation of Supreme Audit Institutions
CAAF	Canadian Audit & Accountability Foundation
CBC	INTOSAI Capacity Building Committee
CDD	Capacity Development Database
CREFIAF	African Organisation of French speaking Supreme Audit Institutions
CSOs	Civil Society Organisations
DG	Director General
DDG	Deputy Director General
DP	Development Partners
DFID	Department for International Development UK
EUROSAI	European Organisation of Supreme Audit Institutions
FA	Financial Audit
FAAS	INTOSAI Financial Audit and Accounting Subcommittee
GAC	Global Affairs Canada
GCP	Global Call for Proposals
iCATS	ISSAI Compliance Assessment Tools
IBP	International Budget Partnership
IDC	INTOSAI Donor Cooperation
IDI	INTOSAI Development Initiative
IFAD	International Fund for Agricultural Development
IMF	International Monetary Fund
IINA	ISSAIs Implementation Needs Assessment
ISSAI	INTOSAI Standards of Supreme Audit Institutions
INCOSAI	INTOSAI Congress
INTOSAI	International Organisation of Supreme Audit Institutions
KSC	INTOSAI Knowledge Sharing Committee
LMS	Learning Management System
MFA	Ministry of Foreign Affairs
MOU	Memorandum of Understanding
NAC	National Audit Chamber
NORAD	Norwegian Agency for Development Cooperation
OECD	Organisation for Economic Co-operation and Development
OLACEFS	Organisation of Latin American and Caribbean Supreme Audit Institutions
OP	Operational Plan
PA	Performance Audit
PAP-APP	Accelerated Peer-support Partnership
PAS	INTOSAI Performance Audit Subcommittee
PASAI	Pacific Association of Supreme Audit Institutions
PESA	Professional Education for SAI Auditors
PFM	Public Financial Management
PMF	Performance Measurement Framework
PSC	INTOSAI Professional Standards Committee
SAG	SYL Advisory Group
SAI	Supreme Audit Institution
SAI CDF	SAI Capacity Development Fund
SAI PMF	SAI Performance Measurement Framework
SDG	Sustainable Development Goals
SFC	SAIs Fighting Corruption
SECO	State Secretariat for Economic Affairs
SES	SAIs Engaging with Stakeholders
SIDA	Swedish International Development Cooperation
SPMR	Strategy, Performance Measurement and Reporting
SYL	SAI Young Leaders
TFIAP	Task Force for INTOSAI Auditor Professionalisation
UN	United Nations
UNDESA	United Nations Department of Economic and Social Affairs
UNGA	United Nations United Nations General Assembly
UNDP	United Nations Development Programme
USAID	US Agency for International Development
WGFACML	INTOSAI Working Group on the Fight Against Corruption and Money Laundering
WGVBS	INTOSAI Working Group on Value and Benefits of SAIs

INTRODUCTION

This appendix to the IDI Operational Plan 2019 consists of detailed plans for IDI's individual work streams (and their components), IDI's bilateral support and IDI's Global Foundations. While these plans are not uniform, the strategic direction of each intervention is largely the same, following the IDI Strategic Plan 2019-2023 and reflected in the two major strategic shifts described in this document:

- Move from programmes to work streams
- Start to fully integrate a gender perspective

This appendix provides an overview on the objective, rationale, profile – including funding sources, participating SAIs and Regions – and implementation strategy of each work stream, and of the bilateral support and Global Foundations. Links between the different work streams and areas of support are highlighted.

Results of IDI work streams (and their components), bilateral support and Global Foundations are captured in the IDI results measurement system which can be found in the main document of the Operational Plan 2019 (annex 1). The IDI results measurement system is a guiding document for all planned interventions in the Strategic Plan period starting in 2019. This ensures that all plans follow a clear, high-level results measurement system which will contribute to results at the following levels:

- **IDI outputs:** directly/largely under the control of IDI
- **IDI-supported SAI capacity and outputs:** SAI-level results which IDI specific IDI initiatives will contribute to
- **Global SAI capacity and outputs:** the longer-term institutional and organisational changes in SAI performance, to which all IDI and other SAI-support initiatives contribute
- **SAI outcomes:** changes resulting from strengthened SAIs which can more effectively deliver value and benefits for citizens

This results measurement system is based on a recommendation from the mid-term review of the IDI Strategic Plan 2014-2018 to review IDI's results hierarchy.

This appendix also focuses on risk management. IDI has weighed the risks for each work stream, the bilateral support and Global Foundations to ensure all significant risks are identified, effectively managed and fed into IDI's high-level corporate risk register.

Finally, IDI has reviewed areas for building the organisation's capacity to deliver, and has prioritised several projects for 2019, which can be seen at the end of this appendix.

This Operational Plan Appendix 2019 is the beginning of a new journey which will see all future IDI engagement aligned with the new IDI Strategic Plan 2019-2023, and IDI looks forward to implementing the plans found in the appendix over the coming year.

INDEPENDENT SAIS

Work Stream Objective

To advocate for and support the independence of SAIs to strengthen their ability to improve accountability in the public sector and create value and benefits to the citizens.

Work Stream Rationale

An independent SAI is a key pillar of national integrity and governance systems. The independence of an SAI from the executive bodies it audits[1] is fundamental to its role in public accountability, and in building trust between the state and society. Yet evidence[2] shows that levels of financial and operational independence are low and declining in many parts of the world. SAI Heads face reduced protection from unjust removal; SAIs face increased interference in their budgets from the executive; and SAIs face restrictions in deciding the scope and publishing the results of their work.

The principles of SAI independence are laid down in the INTOSAI Lima and Mexico declarations. SAI independence also finds central places in the 2012 UN General Assembly resolution 66/209 promoting the efficiency, accountability, effectiveness and transparency of public administration by strengthening SAIs. The 69th UNGA Resolution from 2014 also highlights the importance of promoting and fostering the efficiency, accountability, effectiveness and transparency of public administration by strengthening Supreme Audit Institutions (SAIs).

The independent SAIs work stream will support INTOSAI's efforts in **"advocating for and supporting the independence of SAIs"** as a cross-cutting priority in its 2017-2022 Strategic Plan. Under its 2014-18 Strategic Plan, IDI began to pilot support for SAI independence. In this Strategic Plan, support will be scaled-up, to combine both global support and advocacy with enhanced support to more SAIs to strengthen their independence.

Work Stream Profile

Full Name	Independent SAIs
Link to IDI Results Measurement System (see Operational Plan (OP) main document, annex 1)	As this work stream is related to the enhancement of the institutional capacity of the SAI and becoming stronger institutions, it is linked to IDI Outputs 1,2,3,4,5; IDI-SAI Outputs 1,2,3 and Global SAI Outputs 1,2,3 of the IDI results measurement system.
Participating SAIs and Regions	The work stream will be offered to INTOSAI Regions and SAIs that express a need. Currently IDI works with three SAIs and two Regions, but the objective is to gradually increase the coverage.
Other participating organisations	IDI and partners will also engage with various country level stakeholders, such as parliaments, donor organisations, civil society organisations (CSOs) and media.
Participants	Head of SAI, top management, middle management (functional heads), SAI staff involved in stakeholder engagement (audit and non-audit), representatives of SAI key stakeholders
Strategic Partnerships	INTOSAI General Secretariat, INTOSAI KSC, INTOSAI CBC, INTOSAI Regions and SAIs, DP, IDC, CSOs
In-kind contribution	**Resource Persons**: SAI France, PASAI Secretariat, SAI South Africa, INTOSAI General Secretariat, CAROSAI Secretariat, CREFIAF Secretariat, SAI Senegal
Funding Sources	IDI basket funds

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[1] And in countries following a Judicial model, the equidistance of the SAI from the executive and legislative branches of government.
[2] Global SAI Stocktaking Report 2017, IDI

Work Stream Implementation Strategy

In its previous strategic plan, IDI piloted a programme on SAI independence which focused on advocacy, development
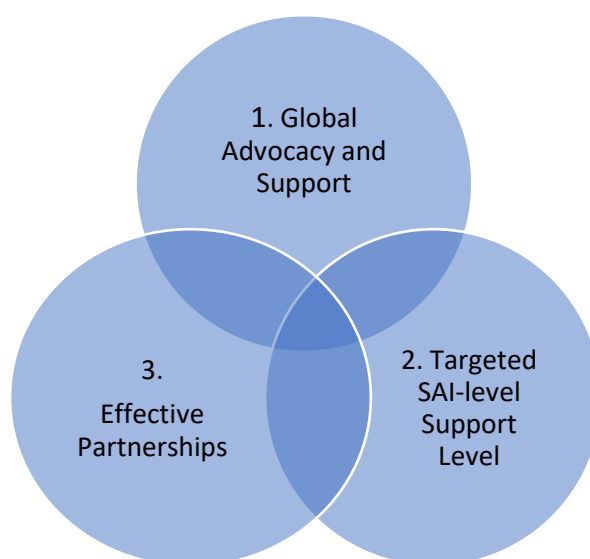
of global public goods and provision of SAI level support. The work stream on independent SAIs will build on the lessons learned and will reflect IDI's ambition to scale-up its support to SAIs institutional strengthening, both at the global/ regional and at SAI level. Therefore, three components have been identified to support the implementation of the work stream on Independent SAIs:

Component 1: Support and Advocate Globally for SAI Independence

Advocating for SAI independence is pivotal in raising awareness and creating an environment for change. Adoption of the UN Resolutions A/66/209 and A/66/228 have put SAI independence on the global agenda, and shortcomings in the status of independence have been highlighted in the 2014 and 2017 Global SAI Stocktaking Reports. IDI's advocacy for SAI independence will focus on:

a. **Demonstrating the Value and Benefits of independent SAIs in strengthening accountability, transparency and integrity**. IDI will in 2019 work globally with key partners including the UN, development partners (DP), Parliamentary bodies, and CSOs to keep the topic of SAI independence on the global agenda. IDI will seek to ensure decision makers and influencers at the global, regional and country-level understand the importance of SAI independence as an enabler of better public accountability.

b. **Establishing a knowledge function on SAI independence to analyse global and regional trends and learn lessons**. IDI is uniquely positioned to systematically collect and analyse data on the status of SAI Independence and changes over time. IDI will do so and will disseminate findings to enable a more informed and effective approach to strengthening SAI independence.

c. **Mobilising rapid advocacy support to SAIs facing threats or challenges to their independence**.
Once secured, SAI independence needs to be sustained. The political and institutional landscapes in all countries are in a constant state of flux, often posing new threats to SAI independence. These can manifest quickly through changes to a country's constitution, changes to the budget or audit law, attempts to remove the Head(s) of the SAI, or even proposed abolition of the SAI. IDI will therefore develop its capacity to sustain SAI independence. This will include establishing and maintaining information channels to keep alert to threats to SAI independence, and developing a support service able to rapidly mobilise advocacy support to SAIs. Such advocacy support would involve bringing together global, regional and country actors to ensure a coordinated and coherent response to threats to SAI independence.

For 2019, IDI will continuously disseminate the results of its work on SAI independence as part of its advocacy strategy. This will entail, attending relevant events and developing communication material related to the topic. Lessons from the pilot programme on SAI independence will be documented and analysed to inform the development of plans for the work stream. IDI will also increase its ability to react to threats on independence and mobilise rapid advocacy support through a stronger engagement with DPs engaged on the topic and enhanced environmental scanning to detect potential threats before they materialise.

Component 2: Provide Targeted SAI-level Support for Independence

Building on the lessons learned from its pilot programme, IDI will support several SAIs in strengthening their independence, as follows:

a. **Provide and coordinate support.** This may include mapping the current state of SAI legal and practical independence (against ISSAI 1 and 10, or using tools such as SAI PMF), developing a strategy for enhancing SAI independence, supporting the drafting of appropriate legislation, reviewing draft acts, and helping the SAI respond to emerging threats to independence.
b. **Facilitate stakeholder engagement at the country level in support of SAI independence.** IDI will assist SAIs in engaging with key stakeholders to mobilise support for greater independence. This may include Parliaments, DP, PFM actors and CSOs, to raise their awareness of the SAI and demonstrate its value and benefits, and to garner support for independence. This may include ensuring the SAI is involved in national level policy dialogue, establishing an audit/accountability working group to bring together key stakeholders, or supporting the development and implementation of a joint strategy for the SAI's institutional strengthening.
c. **Prepare for stronger independence.** Stronger SAI independence will also raise the expectations that stakeholders have of the SAI. IDI will support SAIs to plan for improved organisational and professional staff capacity to ensure greater independence improves SAI performance.

For 2019, the implementation of this component will focus on completing the remaining activities of the SAI level support in the pilot phase to ensure on one hand the sustainability of the support provided and prepare the SAIs for the organisational changes required by the adoption of a new institutional framework, and on the other hand provide the necessary advocacy support if needed. IDI will also dedicate enough time to refine its methodology for selecting SAIs eligible for SAI level support as part of this work stream, as it will be key to find more effective ways to assess and secure SAI commitment for the duration of the intervention. Preparing SAIs for stronger independence will also require identifying synergies within and between the work streams to determine the most effective sequence of actions in providing sustainable support to SAIs in institutional strengthening.

Component 3: Facilitate Effective Partnerships and Stakeholder Engagement in Support of SAI Independence

This supports effective delivery of components one and two, by forming partnerships and strengthening partners for SAI independence at the global, regional and country levels, as follows:

a. **INTOSAI Regional Bodies.** This offers a platform to engage with SAIs within each Region that often face similar challenges, and to bring in other regional accountability organisations. While the format will vary according to each region, partnerships could include working together on mapping independence status and challenges across SAIs in a Region and creating and utilising regional platforms to advocate for SAI independence.
b. **Global and Regional Accountability Organisations.** To maximise the impact of IDI's advocacy initiatives, it will be important to bring in wider stakeholder groups capable of enhancing IDI's messaging and reaching wider stakeholder groups. This may include global and regional organisations of Legislative Committees (e.g. Public Accounts Committees), relevant international CSOs, and coalitions of CSOs focused on accountability.
c. **Development Partners (DP).** At the global level, IDI will engage with the development community to advocate for SAI independence, better understand the institutional challenges involved in strengthening SAI independence and how to overcome these, develop joint global strategies to strengthen SAI independence, and to promote greater

use of SAIs' audit reports. At the country-level, independence is often part of wider policy dialogue covering governance and PFM reforms, in which the development community may play a key role. IDI will therefore seek to partner with DP to develop a common, coordinated position and message on SAI independence, and put their combined weight behind efforts to strengthen SAI independence.

For 2019, IDI will work with two INTOSAI Regions in mapping independence status and challenges faced by SAIs and use regional platforms, such as Congress or Governing Boards, to present the results to relevant stakeholders and create the conditions for a stronger dialogue between accountability institutions. IDI will also engage with DPs and other accountability institutions with a specific interest on SAI independence, with the objective of coordinating our efforts through joint initiatives.

Overall Assessment of Progress

2018 has been used to finalise the implementation of the pilot phase, and to set the foundation for the transition to the independence work stream. This process will be carried over to 2019, as ongoing activities from the pilot will be integrated into the work streams components, and key other elements of the work streams such as indicators, delivery methods will be refined.

Regarding the implementation of key activities of the pilot phase. The version 0 of Guidance on SAI independence has been developed and is available in English. The guidance is currently being translated into French, Spanish and Arabic. The SAI level support has started in 2 of the 3 SAIs. IDI has also been active in advocating for SAI independence through the dissemination of the Global Stocktaking Report results in various fora, which has led to the INTOSAI Governing Board initiating dialogue with the UN regarding the worrying developments. One component of the advocacy function is yet to be implemented namely, the High Level Advisory Panel on Independence, and a decision will be taken in 2019 on how to bring that process forward.

Out of the three SAIs that have signed statements of commitment and are participating in the pilot phase, two have met their obligations, and have implemented their strategies in 2018. In one case, the draft audit act has been supplemented by another act related to procedures and both acts have been submitted to parliament for approval by the end of this year. In the other case the draft Act is with the legal office of Parliament waiting to be tabled. Given the complex internal changes in the third SAI selected for the pilot phase, the SAI level support will begin in 2019.

Completion of SAI Outputs by Participating SAIs in the pilot phase that can be used in the work stream

SAI	Output (E.g. Type and Title of Audit Report / SAI Performance Assessment / Strategic Plan / Stakeh10lder Engagement Strategy)	Shared with IDI	Submitted to Relevant Authority	Approved
Gabon	1. Mapping against ISSAI 1 and 10 and strategy to engage with stakeholders on strengthening independence	Yes	N\A	N\A
	2. Draft Act integrating ISSAI 10 principles	Yes	Yes	N\A
Suriname	1. Mapping against ISSAI 1 and 10 and strategy to engage with stakeholders on strengthening independence	Yes	N\A	N\A

IDI Professional and Organisational Capacity Development: the Numbers

		Professional Capacity Target 2019	Organisational/ Institutional Capacity Target 2019
Cumulative No. of SAI leaders and staff supported in enhancing professional capacity in strategising for independence	Target	20	N\A
	Actual		N\A
Female Participation Rate	Target	44%	N\A
	Actual		N\A
Cumulative number of global\regional events at which IDI presents value of SAI independence	Target	N\A	3 Regions
	Actual	N\A	
Cumulative number of SAIs provided SAI-level support on independence under IDI's independence work stream during 2019-2023	Target	N\A	3 SAIs
	Actual	N\A	

Integration of Gender Issues and Empowerment of Women and Girls

IDI will carry out a gender analysis with a gender expert to find ways and means of better integrating gender needs in this work stream. The IDI will seek gender balance and encourage greater participation of women as resource persons, experts and participants in this work stream. The activities in this work stream are designed in a manner that facilitate equal and inclusive participation. This is done by focusing on digital learning, providing for digital interaction and raising awareness about the importance of a gender balance.

Risk Management

Risk	Impact (H/M/L)	Likelihood (H/M/L)	Risk Response	Control Measures/Assessment	Responsibility for Control Measures	Residual Risk & Change (↑↔↓)	Notes
Developmental Risks							
1.Legislature support for SAIs: a lack of legislature interest in, and support for, SAIs undermines the impact SAIs can have for the benefits of citizens.	High	Moderate	Tolerate & Treat	Through global and country level advocacy, the SAI independence work stream will seek to strengthen legislature support for SAIs. Synergies with the SAIs Engaging with Stakeholders initiative will also focus on strengthening that link and ensure that legislative support is a core component of country level strategy for greater independence. (Poor control)	DG, DDG and Managers	Moderate (↔)	Possibility of increased communications and advocacy work with legislatures will be considered in the implementation of the work stream. Partnerships with relevant organisations will be an integral part of the work stream.
2.Performance and impact of SAIs is hampered by constraints to operational and financial independence.	High	High	Tolerate & Treat	SAI independence support contributes, but only 3 countries. Independence	DG, DDG and Managers	High (↔)	IDI will seek to scale up country level support and advocacy efforts as

Risk	Impact (H/M/L)	Likelihood (H/M/L)	Risk Response	Control Measures/Assessment	Responsibility for Control Measures	Residual Risk & Change (↑↔↓)	Notes
				issues will be small part of SAI PMF, SPMR and bilateral programmes. Otherwise independence challenges remain outside the direct control of SAIs and IDI. (Poor control)			part of its new strategic Plan
3.Lack of SAI leadership commitment and willingness to advocate for SAI independence in its national context and potentially be at odds with critical stakeholders	High	High	Tolerate and Treat	Thorough assessment before starting cooperation with SAIs, clear definition and agreement on roles and responsibilities as well as expectation. Regular assessment of strategy implementation	DG, DDG and Managers	High (↔)	
4. **Sustainability:** The way in which institutional capacity development support is provided does not lead to SAI independence improvement	High	High	Treat	Enhanced independence will lead to more pressure to perform and demonstrate value. IDI will link	DG, DDG and Managers	Moderate (↔)	Increased IDI support for country-level implementation, including support for developing SAI

Risk	Impact (H/M/L)	Likelihood (H/M/L)	Risk Response	Control Measures/Assessment	Responsibility for Control Measures	Residual Risk & Change (↑↔↓)	Notes
				the work under the SI work stream to other initiatives under the other work streams to ensure that the SAI is prepared to deliver on its expanded mandate. (Partly controlled)			change management skills.

WELL-GOVERNED SAIS

Work Stream Objective

To support SAIs in demonstrating their accountability, transparency and integrity by supporting performance assessments, strategic and operational planning, monitoring and reporting on performance.

Work Stream Rationale

SAIs should lead by example and ensure good governance in all their operations, thereby acting as model institutions for government and public-sector entities with respect to the accountability, transparency, and integrity of their operations. This is a key tenet of *ISSAI 12: The Value and Benefits of Supreme Audit Institutions – making a difference to the lives of citizens*. Good governance of a SAI is also fundamental to ensuring SAI credibility and delivering high-quality audits that have impact. It requires planning, monitoring, assessing and managing SAI performance; adhering to ethical standards; promoting a culture of integrity; leading organisational change; communicating and engaging with stakeholders; and building strong partnerships.

The 2017 IDI Stocktaking Report shows that almost all SAIs have a strategic plan, however a substantial number of SAIs are struggling with establishing a framework which ensures that the strategic plan is used in the daily management of the SAI. IDI has been supporting SAIs in developing needs based strategic plans since 2005, but SAIs have expressed a continued need for support throughout the strategic management cycle including performance assessment, strategic and operational Planning, and the development of a sound performance measurement frameworks which will be the basis for SAIs annual performance reports.

The 2017 Stocktaking Report also reveals significant areas for improvement relating to implementing SAI's Ethical Codes, and SAIs enhancing communication and engagement with stakeholders and these areas will also be covered by the well-governed SAIs work stream.

Work Stream Profile

Full Name	Well-Governed SAIs
Link to IDI Results Measurement System (see OP main document, annex 1)	As this work stream is related to the enhancement of the organisational capacity of the SAI and becoming stronger institutions, it is linked to IDI Outputs 6-12; IDI-SAI Outputs 4-11 and Global SAI Outputs 4-6 and 23-24 of the IDI results measurement system.
Participating SAIs and Regions	The work stream will in 2019 consist of the following initiatives under the three components: SAI PMF, SAIs Engaging with Stakeholders (SES), SAI Strategy Performance Measurement and Reporting (SPMR) and SAIs Fighting Corruption (SFC). Details regarding participation is found under the different initiatives.
Other participating organisations	Key stakeholders at the global, regional and national level.
Participants	SAI top management, senior management, middle management and SAI staff. Key stakeholders from INTOSAI community, state and non-state actors at national level, INTOSAI regions, international organisations
Strategic Partnerships	INTOSAI Capacity Building Committee (CBC), relevant working groups under the INTOSAI Knowledge Sharing Committee (KSC), relevant international organisations at global, regional level and national level, CSOs and DPs.

In-kind contribution	Hosting support and resource persons from SAIs, INTOSAI regions, INTOSAI bodies and other organisations.
Funding Sources	SECO Switzerland, Global Affairs Canada, Irish Aid, IDI basket funds

Work Stream Components

SAIs will be supported in this work stream by initiatives delivered under three components. The write-up below provides details of activities planned for 2019 and higher-level overview of activities planned thereafter.

IDI Professional and Organisational Capacity Development: the Numbers

		Professional Capacity Target 2019	Organisational Capacity Target 2019
Supreme Audit Institutions Performance Measurement Framework (SAI PMF)	Target	150	15
	Actual		
Strategy Performance Measurement and Reporting (SPMR)	Target	100	20
	Actual		
SAI Engaging with Stakeholders (SES)	Target	108	36
	Actual		
SAI Fighting Corruption (SFC)	Target	130	46
	Actual		
Total Well-Governed SAIs		**488**	**117**
Female Participation Rate	Target	44%	N/A
	Actual		

Component 1: Enhance the Measurement of SAI Performance

For SAIs to be effective, they should be learning organisations that constantly strive to enhance their performance. Thorough, holistic and evidence-based assessments of performance at regular intervals, serving as baselines and measures of progress, should be standard practice for SAIs. IDI will therefore support this process by encouraging and supporting SAIs to use the SAI PMF methodology. IDI will in 2019 through the SPMR and SAI PMF initiative support SAIs in most INTOSAI region in conducting SAI PMF assessments. This will mainly be done through the SPMR initiative where SAI PMF will be an integrated part of the support provided. The support will be provided in close collaboration with the INTOSAI Regions. Performance assessments form a key component of the work stream components below.

IDI will in 2019 in addition provide training to further enhance the pool of SAI PMF assessors and independent reviewers and ensure quality of SAI PMF assessment by arranging for independent reviews of SAI PMF reports.

Supreme Audit Institutions Performance Measurement Framework

Objective

Sustainable improvement in SAI performance globally.

Rationale

A single, globally recognised and broadly used needs assessment and performance measurement tool will enhance the value and contribution of SAIs across the world. The impulse for the creation of such a tool stems from the principles enshrined in *ISSAI-12, The Value and Benefits of Supreme Audit Institutions – making a difference to the lives of citizens*. ISSAI-12 postulates that SAIs must lead by example to add value to society, and that the extent, to which they make a difference also depends on the SAI itself. This underlines the need for a holistic, objective and comprehensive performance measurement tool to support and guide the SAI's own capacity development efforts towards becoming a strong and credible, model institution. Using a common performance measurement framework will also enable monitoring of SAI performance progress globally and regionally over time, thereby providing input to regional and global capacity development programmes.

The SAI PMF is an INTOSAI framework for self, peer, or external assessment of a SAI's performance against the ISSAIs and other established international good practices, thereby enabling the SAI to confidently engage internally and externally regarding its future. It was developed under the auspices of the INTOSAI Working Group on the Value and Benefits of SAIs (WGVBS), with valuable support from the INTOSAI-Donor Cooperation. It has been endorsed as an INTOSAI framework at INCOSAI in 2016. The INTOSAI Capacity Building Committee (CBC) has assumed responsibility as a strategic governance lead on SAI PMF and is monitoring the execution of the SAI PMF Implementation Strategy 2017-19. The IDI was given the responsibilities of being the operational lead on SAI PMF, with the establishment of a dedicated SAI PMF Team within IDI, acting as a global coordinator, provider of support and facilitation on SAI PMF.

Profile

Full Name	Supreme Audit Institutions Performance Measurement Framework
Link to IDI Results Measurement System (see OP main document, annex 1)	Forms part of the well-governed SAIs work stream and will be linked to the following dimensions and indicators in the IDI results measurement system: IDI Output 6 and 7 and to IDI-SAI outputs 4 and 5

Participating SAIs and Regions	As a global public good, the SAI PMF enables all interested SAIs – whether from developed or developing countries - to carry out a holistic performance assessment of their capacities. The core support functions for SAI PMF are available to all countries, recognising that use of the SAI PMF by developed countries sends a positive signal to all countries about the credibility of the framework. More intensive support on SAI PMF is focused on developing countries, though developed countries may also participate providing they finance their own participation.
SAI participants	Heads of SAIs; senior SAI management and staff engaged in performance measurement, strategic planning and coordinating capacity development initiatives.
Other participating organisations	Stakeholders from the donor community and consultants may participate at training courses and workshops, and benefit from other support activities available to assessors and SAIs undergoing a SAI PMF assessment.
Strategic Partnerships	INTOSAI CBC, KSC, SAI PMF Independent Advisory Group, INTOSAI Regions and SAIs, DP.
In-kind contribution	**Hosting support** by SAIs Portugal, Philippines, Morocco, Suriname, Peru **Resource Persons** for facilitation of SAI PMF training courses from SAIs of Zambia, Nepal, Bhutan, Saudi Arabia, Tunisia, Jamaica and Brazil
Funding Sources	IDI basket funds, Irish Aid

Implementation Strategy

The SAI PMF work of the IDI supports the realisation of the SAI PMF Implementation Strategy 2017-2019. This strategy is built on the premise that a single, globally recognised and broadly used needs assessment and performance measurement tool will enhance the value and contribution of SAIs across the world. It will also enable monitoring of SAI performance progress globally and regionally over time, thereby providing input to regional and global capacity development programmes.

The strategy sets out two outcomes, namely:

• *Strategic Outcome 1*: To establish the SAI PMF as a widely recognised tool within INTOSAI for holistic, evidence-based SAI performance measurement, and recognised as such by in-country stakeholders and the donor community. Outcome 1 relates to SAI PMF's credibility as a performance measurement framework among all key stakeholders. This includes SAIs, but also development partners (DP), which often have a need to carry out assessments of their partner SAIs. The DP have endorsed the strategy and the tool through the INTOSAI-Donor Steering Committee. Different tools for assessing SAIs exist, each relevant for its purpose. But SAI PMF is the only tool that examines holistically both the SAI's audit and non-audit functions in relation to its legal foundation and environment, identifying interdependencies between different aspects and root causes of SAI performance. It therefore provides a solid basis for strategic planning and capacity development.
• *Strategic Outcome 2*: Through an effective roll-out of the SAI PMF, with proper guidance and support activities, ensuring that all assessments are of high quality, credible and relevant by all users.
Outcome 2 underlines that high quality SAI PMF reports based on correct facts are fundamental if the SAI PMF reports shall add value. Low quality assessments limit the usefulness of the report for the SAI in question but can also damage the reputation of SAI PMF as a credible measurement framework. It is therefore crucial to ensure the quality of assessments through adequate support and facilitation mechanisms.

To meet the two strategic outcomes, the SAI PMF Implementation Strategy defines five different functions, with clear allocation of roles and responsibilities in relation to these. The SAI PMF programme, through the SAI PMF unit within the IDI, is responsible for a number of those functions.

▪ <u>SAI PMF function 1: Strategic governance and advice</u>: The CBC is responsible for SAI PMF strategy and decisions connected to revision of the SAI PMF. The CBC is also responsible for establishing a platform for communication on strategic SAI PMF matters, and to ensure engagement by both the INTOSAI and donor communities. An

Independent Advisory Group of volunteer DP, SAIs and INTOSAI bodies provides strategic advice and recommendations to support the CBC and the IDI SAI PMF Unit in their efforts to implement the SAI PMF strategy.

▪ SAI PMF function 2: Conduct SAI PMF assessments: This function lies under the governance of the individual SAIs – the decision whether to undergo a SAI PMF assessment is voluntary, and it is the Head of the SAI that makes all key decisions about the assessment.

Global implementation support arrangements
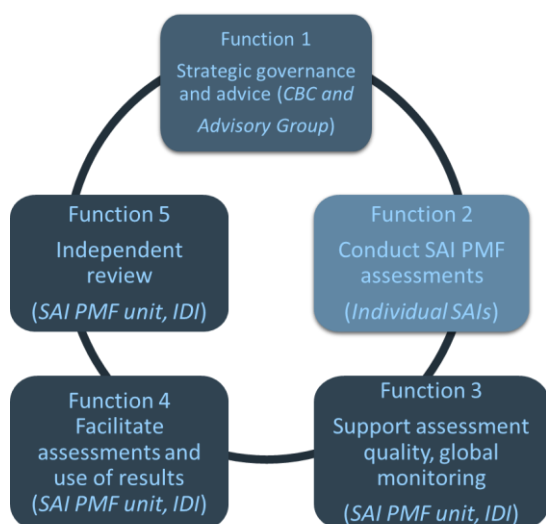
As per the SAI PMF Implementation Strategy 2017-19, IDI, through the establishment of a dedicated SAI PMF team, is the operational lead on SAI PMF support, coordination, and facilitation. This SAI PMF team in the IDI has the responsibility for delivery and/or support of the remaining three SAI PMF functions:

▪ SAI PMF function 3: Support of Assessment Quality and Global Monitoring: This function relates to the SAI PMF team in IDI being the global coordinator, training body, support function and knowledge centre for SAI PMF. This includes amongst others, development of guidance and training materials, delivery of training courses and workshops, provide general support to assessors, and development of a pool of experts to support SAI PMF roll-out in different languages.

▪ SAI PMF function 4: Facilitate SAI PMF assessments and use of assessment results: This function addresses needs expressed by INTOSAI Regions (and sub-regions), groups of SAIs and individual SAIs for facilitation support in relation to conduct of, and understanding and use of, results from SAI PMF assessments. Regional SAI PMF plans that address identified common SAI PMF needs and linking this with regional capacity development programmes will be developed when requested in collaboration with the relevant INTOSAI-region. The facilitation function is likely to be the most resource intensive part of the SAI PMF strategy, and will be subject to both demand and resource availability.

▪ SAI PMF function 5: Quality Assurance / Independent Review: This function entails promoting the importance of adequate quality assurance processes to ensure the production of credible, high quality SAI PMF reports. The IDI SAI PMF team offers to conduct, or arrange other SAI PMF experts to conduct, independent reviews of all SAI PMF assessments. A statement of independent review is issued for all reports that have undergone an independent review arranged by the SAI PMF Team in the IDI.

In addition, SAI PMF assessment support through guidance, training and in particular through facilitation programmes (Function 4) will be a core component of the well-governed SAIs work stream, linked. SAI PMF assessments will serve both as a baseline for measuring performance improvement areas and needs, and as a tool to indicate progress and achievements after a suitable period of time and as a result of other initiatives and components within the work stream.

IDI Professional and Organisational Capacity Development: The Numbers

		Professional Capacity Target 2019	Organisational Capacity Development 2019
No. of SAI Staff Supported and No. of SAIs Supported[3]	Target	150	15 SAIs
	Actual		
Female Participation Rate	Target	44%	N/A
	Actual		N/A

Integration of Gender Issues and Empowerment of Women

Gender is considered when organising a SAI PMF training course. The invitation to the course encourages SAIs to nominate female participants. Since 2013, a total of 1131 people have been trained as SAI PMF assessors in SAI PMF basic courses. About 37% of the participants are female.

The share of women over the years has remained relatively stable, even though there are some pronounced differences across regions. In EUROSAI, OLACEFS and PASAI the female/male ratio is significantly more equal than in the rest of the INTOSAI Regions. As in previous years, it is important to note that the gender bias in some regions may be explained by the fact that participants at SAI PMF training courses tend to be people with senior positions in the SAI. While the SAI PMF team actively encourages the nomination of female participants in the training courses it delivers, the decision lies with the SAI itself.

The SAI PMF framework does not look explicitly into gender issues. When a future revision of the framework is planned, the incorporation of gender will be an important aspect to consider.

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[3] Captures support to SAIs related to independent review of ToRs and draft SAI PMF reports.

Risk Management

Risk	Impact (H/M/L)	Likelihood (H/M/L)	Risk Response	Control Measures/Assessment	Responsibility for Control Measures	Residual Risk & Change (↑↔↓)	Notes
Developmental Risks							
1. **Transparency and accountability**: SAIs not leading by example in promoting accountability and transparency by deciding to not carry out and/ or publish SAI PMF assessments.	High	Moderate	Tolerate and Treat	An effective communication strategy and positioning of the SAI PMF to enable advocacy of the strategic significance of the SAI PMF and SAIs leading by example by doing the assessment and publishing the results. *(Partly controlled)*	CBC, DDG, Managers, IAG	Moderate (↔)	
Operational Risks							
2. **Funding**: Insufficient, unpredictable and/or short-term funding undermines IDI's ability to plan for and implement long term capacity development initiatives, reducing impact.	High	Moderate	Treat	Dialogue with DP and SAIs on funding specifically related to SAI PMF *(Strong controls)*	DG, DDG, SSU	Low (↔)	
3. **In-kind contributions**: SAI PMF implementation increasingly relies on in-kind contributions from SAIs, in particular to assist independent reviews.	High	Moderate	Treat	Dialogue with Regions and SAIs on in-kind support, also in conjunction with SAI PMF regional implementation plans. Better targeting and dialogue with potential resource persons, paying attention to languages, *(Party controlled)*	DDG, Managers	Moderate (↔)	

Component 2: Strengthen Strategic Management and Ethical Behaviour in SAIs

Strategic management starts with understanding the current situation of a SAI (component 1) and the expectations of its stakeholders, as a basis for the development of a strategic plan that defines the desired performance changes in the SAI over time. IDI will in 2019, through the SPMR initiative, assist most of the participating SAIs in a key area of the strategic management process namely the development of strategic and operational plans. As the SPMR initiative was piloted in 2018 in PASAI and CAROSAI, it is expected that support in other areas of the strategic management cycle will be provided, namely to the establishment of a performance monitoring system related to the strategic plan developed through the pilot.

Processes related to strategic management should be supported by systems and practices to ensure professional conduct and ethical behaviour. Within this component, IDI will also assist SAIs in strengthening their integrity by e.g. support to developing Codes of Ethics in accordance with ISSAI 30, and in developing systems to ensure practical implementation of their Code of Ethics. This support will in 2019 be provided through the SFC initiative. The SFC also contributes to the work stream on professional SAIs.

Strategy, Performance Measurement and Reporting

SPMR **Objective**

Strategically managed SAIs and INTOSAI regions leading to higher performance.

Rationale

The importance of a strategically managed SAI can be derived from the principles enshrined in *ISSAI-12, The Value and Benefits of Supreme Audit Institutions – making a difference to the lives of citizens*. ISSAI-12 postulates that SAIs must lead by example to add value to society, and that the extent to which they make a difference also depends on the SAI itself, and on how it plans and carries out its functions, ensures its own good governance and strives for service excellence and quality. Strategic management, monitoring and reporting, based on a solid evidence base and guided by high-quality strategic planning, is therefore of fundamental importance for SAIs in their strive to deliver value and benefits to the lives of citizens.

The 2014 INTOSAI Global Stocktaking Report confirmed that significant progress regarding strategic planning had been made compared to the previous years. However, examining the strategic planning cycle, the analysis of the results of 25 SAI PMF assessments found that only 28% of the SAIs in developing countries in this sample had a high quality strategic planning cycle, which links strategic, operational and performance targets to plans of action and resources allocation. The lack of strategic alignment was confirmed by the 2017 IDI Global Stocktaking report.
Therefore, even though there is a positive trend in the INTOSAI community when it comes to developing strategic and operational plans, evidence show that this process is still displaying significant gaps when it comes to quality and strategic direction and is not fully geared towards supporting the improvement of SAI performance over time. As a result, there is a substantial potential for providing support to SAIs in linking strategic planning, operational planning, performance measurement and reporting on performance.

Profile

Full Name	Strategy, Performance Measurement and Reporting		
Link to IDI Results Measurement System (see OP main document, annex 1)	Forms part of the well-governed SAIs work stream and will be linked to the following dimensions and indicators in the IDI results measurement system: IDI Outputs 6,7,8,9; IDI-SAI Outputs: 4,5,6; Global SAI Outputs: 4,5		
Participating SAIs and Regions	Currently regional support to ARABOSAI, CAROSAI and CREFIAF. Support will be offered to other INTOSAI Regions per demand. The following (17) SAIs have signed statements of commitment and are participating in the pilot phase of the SPMR.		

CAROSAI (4)	CREFIAF (1)	PASAI (12)
Cayman Island, Jamaica, Trinidad and Tobago, Suriname	Djibouti	Cook Islands, FSM National, Guam, Kosrae, PNG, Pohnpei, RMI, Samoa, Solomon Islands, Tonga, Tuvalu Yap

	For the global roll-out in partnership with the INTOSAI Regions, IDI will offer support to at least 45 SAIs.		
Other participating organisations	None		
Participants	Heads of SAI/top management, SAI staff and managers at different levels and key external stakeholders of the SAI and INTOSAI region		
Strategic Partnerships	INTOSAI Regions, DPs		
In-kind contribution	**Hosting support** from SAIs Cayman Islands, Tonga and Cook Islands **Resource Persons** from PASAI and AFROSAI-E secretariat		
Funding Sources	SECO and IDI basket funds		

Implementation Strategy

The main objective is to 'strategically managed SAIs and INTOSAI regions leading to higher performance'. It consists of the following components:
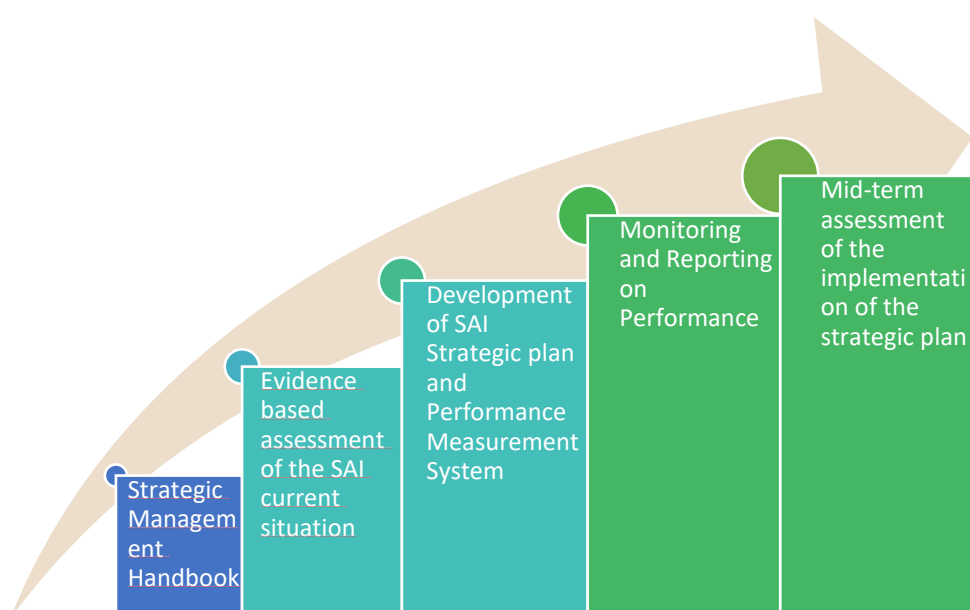
Development of strategic management handbooks: This guidance will be piloted, finalised and published in 2019 as per the IDI QA protocol on Global Public Goods. Likewise, the guidance on strategic management for INTOSAI regions, will be finalised in 2019 as per the IDI QA protocol.

These two handbooks will provide detailed step by step guidance on the strategic management process which includes not only the development of a strategic plan,

but its implementation, measurement and reporting on performance. They will also be translated into Arabic, French and Spanish.

The full scope of the implementation at the SAI level, will include:

1. Carrying out an evidenced-based assessment of their current performance as a basis for the development of their new strategic plan, using any relevant tool including SAI PMF.
2. Development of strategic plan and setting up a performance measurement system.
3. Monitoring and reporting on performance during the first year of implementation.
4. Mid-term assessment of the implementation of the strategic plan as a basis for the development of the SAI's next Strategic plan.

Participating SAIs will be offered the option to either be supported from steps 1 to 4, which is the full range of the SAI strategic management cycle, or when relevant (for example when the SAI has already carried out a SAI PMF or assessed its current situation through an evidenced-based process) supported in steps 2, 3 and 4. Depending on the agreement between the IDI and the SAIs, the support will either be delivered for an individual SAI or for a group of SAIs (global or regional level).
 The SPMR programme will be delivered as a stand-alone or linked to following IDI initiatives:
   •   SAI PMF: where the SAI PMF tool will be used to support evidence-based assessment of the SAI's current situation and form the basis for the development of the SAIs strategic plan. The SAI PMF framework will also be used to inform the SAIs monitoring and annual reporting framework. Further, the SAI PMF will be used at the end of the process to assess the progress made during the implementation of the strategic plan;
   •   SAI independence work stream: The SAI level support to be provided to the three SAIs during the pilot phase of the SAI independence programme, will not only include providing support in drafting new Acts and advocacy to key stakeholders in passing those new Acts, but it will also include when needed, support in preparing for the organisational changes required when greater independence will be achieved. And part of that support will be provided by assisting SAIs in reflecting those changes in their strategic plans using IDI handbook on strategic management.
   •   3i phase II support under the Professional SAIs work stream. The second phase of the 3i component will focus on assisting SAIs in implementing ISSAIs through SAI level support. Part of that support will be to provide guidance based on the IDI strategic management handbook on how to develop strategic plans reflecting the strategic choices related to ISSAI implementation. This approach is used in 2018 through the support to SAI Tonga and can be replicated going forward.
   •   IDI will as part of the bilateral support to the nine SAIs identified Global Call Tier II by the INTOSAI-Donor Cooperation, assist them in developing strategic plans in accordance with the Strategic Management guidance.

IDI will continue to support SAIs and Regions in the development of strategic plans, operational plans and performance measurement frameworks on an individual basis, as it is currently the case for CAROSAI, ARABOSAI and CREFIAF. The IDI will take stock in 2020 and document lessons learned. The IDI will also plan virtual exit meetings with different SAIs and regions after the review of the implementation of the first operational plan.

IDI Professional and Organisational Capacity Development: the Numbers

		Professional Capacity Target 2019	Organisational Capacity Target 2019
No. of SAI\Regional Staff Supported and No. of SAIs\Region Supported	Target	100	20 SAIs
	Actual		
Female Participation	Target	44%	N/A
	Actual		N/A

Integration of Gender Issues and Empowerment of Women and Girls

Gender issues will be a focus of the SPMR. Gender will be integrated at three stages:

Firstly, inclusiveness is one of the key principle of the strategic management model which means to take into consideration the needs of all the components, including gender.

Secondly, participating SAIs are encouraged to take into consideration gender issues in the development of their strategic plan (through the development of a gender policy for example), and the monitoring of its implementation (by developing gender sensitive indicators).

Finally, IDI has promoted female participation in the SAI teams participating.

Risk Management

Risk	Impact (H/M/L)	Likelihood (H/M/L)	Risk Response	Control Measures/Assessment	Responsibility for Control Measures	Residual Risk & Change (↑↔↓)	Notes
Developmental Risks							
1.Transparency and accountability: SAI's not leading by example in promoting accountability and transparency (especially public reporting) undermines SAI performance, government performance and benefits for citizens.	High	Moderate	Tolerate and Treat	Through SPMR, SAIs will be encouraged to report on performance, and to the extent possible report publicly share their performance assessment. However, SAIs are sovereign entities and retain the decision on what, how and when to publish their work. *(Partly controlled)*	DDG and Managers	Moderate (↔)	
2.SAI strategic planning: poor quality SAI strategic plans undermine SAIs long term priorities and development.	High	Moderate	Treat	SPMR (including SAI PMF component) directly addresses this challenge. Significant global interest in participating *(controlled)*	DDG and Managers	Low (↔)	
3.Sustainability: the way in which support in Strategic Management is provided does not lead to SAI performance improvement	High	High	Treat	Through SPMR SAI level support will be provided on strategic management, to support SAIs in building capacities that will help them sustain this approach even without IDI support *(Partly controlled)*	DDG and Managers	Moderate (↔)	Possibility of increased IDI support for country-level implementation, including support for developing SAI change management skills.
Operational Risks							
4.Quality: IDI deliverables are not of sufficient quality to	High	Moderate	Treat	Through the SPMR sufficient time is allocated to develop the GPGs,	DG, DDG, and Managers	Moderate (↔)	

Risk	Impact (H/M/L)	Likelihood (H/M/L)	Risk Response	Control Measures/Assessment	Responsibility for Control Measures	Residual Risk & Change (↑↔↓)	Notes
contribute to SAI performance improvement, which may also damage IDI's reputation.				establishing good partnerships within the community. The piloting of the program in two Regions will also enable us to increase the quality of the global roll out and ensure its relevancy for the SAI community (*Partly controlled*)			

SAI Fighting Corruption

Objective

Greater effectiveness of SAIs in fighting corruption, with support in leading by example through good ethical practices and enhanced contribution to more effective systems in fighting corruption at the country level.

Rationale

The SFC was initially based on the 2014 Global Stocktaking Report, which indicated that many SAIs face considerable challenges in fulfilling public expectations and their mandate when it comes to being effective in terms of preventing, detecting and reporting on corruption. The IDI's prioritisation matrix also indicated this as a high priority that would address the needs of SAIs in developing countries. The 2017 Global Stocktaking Report shows that most SAIs are mandated to participate in the fight against corruption in their national context, although the roles they are mandated to play vary. Most SAIs (77%) have the mandate to share information with specialised anti-corruption institutions. Over half of the SAIs (55%,) have the mandate to investigate corruption and fraud issues. Likewise, 39% of SAIs have the mandate to exercise oversight of national institutions whose mandate is to investigate corruption and fraud issues.

Corruption is commonly defined as the misuse or the abuse of public office for private gain. It comes in various forms and a wide array of illicit behaviour, such as bribery, extortion, fraud, nepotism, graft, speed money, pilferage, theft and embezzlement, falsification of records, kickbacks, influence peddling, and campaign contributions. Corruption causes damage to public institutions ranging from financial loss, to loss of performance, reputation and credibility. It also results in hardship to citizens and compromises service delivery.

There are generally multiple institutions with different but complementary mandates involved in the fight against corruption at a country level. However, coordination and alignment between those different stakeholders is very often a challenge. SAIs can be key players in the fight against corruption. By their oversight function, they can help in creating an enabling environment for good governance. Audits make risks visible and help build robust and effective internal controls that contribute to the prevention of corruption. By reporting their audit findings to Parliament and publicising them, SAIs contribute to a climate of transparency that helps detecting and preventing corruption. SAIs have different mandates in fighting corruption. But many SAIs come across corruption in course of their audits and have a role in reporting and following up on such issues. As public institutions, it is also important that SAIs lead by example in the fight against corruption. ISSAI 30 requires SAIs to have and implement a code of ethics to ensure ethical behaviour. The SFC forms part of the IDI work stream on "well-governed SAIs" and "professional SAIs" in the IDI 2019-2013 Strategic Plan.

Profile

| Full Name	SAI Fighting Corruption
Link to IDI Results Measurement System (see OP main document, annex 1)	Forms part of the well-governed SAIs work stream but is also linked to the professional SAI and relevant SAI work streams. The initiative will be linked to the following dimensions and indicators in the IDI results measurement system: IDI output 10, IDI-SAI outputs 8, 11, 17 and 21.

Participating SAIs and Regions	The following 46 SAIs have signed statements of commitment and are participating.							
	AFROSAI-E (4)	ARABOSAI (11)	ASOSAI (7)	CAROSAI (2)	CREFIAF (15)	EUROSAI (3)	OLACEFS	PASAI (4)
	Liberia Sierra Leone Tanzania Zambia	Iraq, Jordan, Kuwait, Libya, Morocco, Oman, Palestine Saudi Arabia, Sudan, Syria, Tunisia	Afghanistan China Malaysia Maldives Nepal Pakistan Thailand	Cayman Island Jamaica	Benin, Burkina Faso, Burundi, Cameroon, Comoros, Democratic Republic of Congo, Ivory Coast, Djibouti, Gabon, Guinea Conakry, Madagascar, Mali, Niger, Sao Tome & Principe, Togo	Albania Georgia Kazakhstan	10 SAIs are expected to join	Fiji Samoa Solomon Islands Vanuatu

Other participating organisations	At the country level delivery, anti- corruption bodies and others will participate in activities.
Participants	Heads of SAI, top management (for management meeting), middle management (functional heads), audit teams, SAI staff (audit and non-audit), staff from anti-corruption bodies.
Strategic Partnerships	UNDP Global Anti-Corruption Initiative (GAIN), INTOSAI Working Group on Fight Against Corruption and Money Laundering (WGFACML), EUROSAI Task Force on Audit and Ethics (TFA&E), INTOSAI Capacity Building Committee (CBC).
In-kind contribution	**Hosting Support:** SAIs of Thailand, Hungary, Ivory Coast, Peru, Tunisia, Togo, Benin, Argentina, Jordan, Morocco. **Resource Persons:** SAIs of Thailand, Zambia, Hungary, Nepal, Guam, Jamaica, Benin, Cameroon, Djibouti, Burundi, Argentina, Brazil, Costa Rica, Paraguay, Uruguay, Saudi Arabia Iraq, Tunisia, Oman, Morocco, Egypt.
Funding Sources	Global Affairs Canada (GAC), Ministry of Foreign Affairs (MFA) Hungary, USAID, IDI basket funds

Implementation Strategy

1) SAI Leading by example in implementing ISSAI 30- Code of Ethics
2) Audit of Institutional frameworks for fighting corruption
3) SAI-Stakeholder Platform for fighting corruption

The implementation strategy below describes how those different components are rolled out.
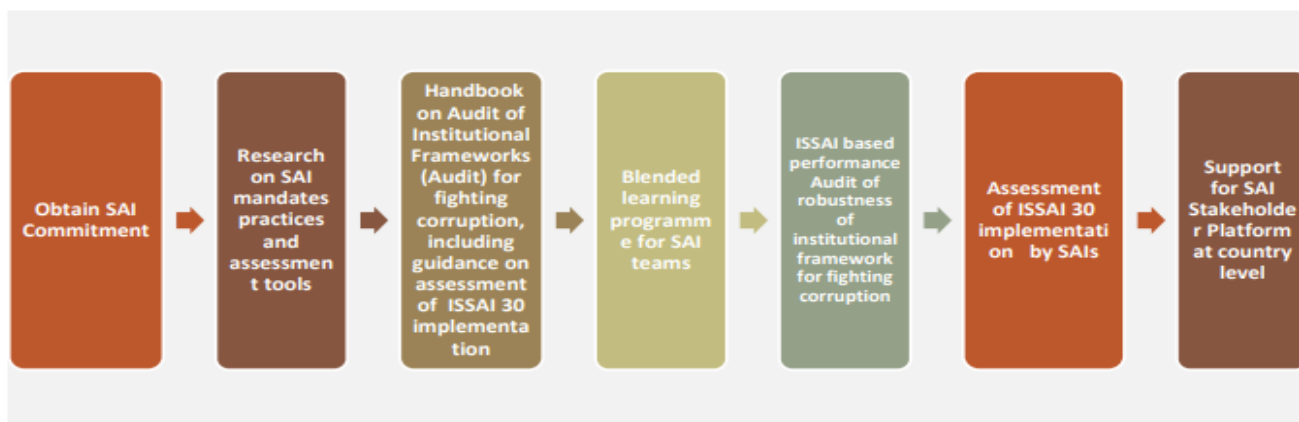
The first step was to obtain SAIs commitments through workshops with INTOSAI regions, SAIs management and key stakeholders. Then a resource team including resource persons from different INTOSAI Regions conducted research on SAIs mandates, current SAIs practices, stakeholders' engagement in fighting corruption and the tools available for assessing SAI implementation of different components of ISSAI 30 in practice.

Based on the research, a draft handbook was developed for audit of institutional frameworks for fighting corruption. It provides an integrated approach to auditing the institutional framework for fighting corruption at the whole of government level, which can be substantiated by undertaking a detailed examination of the strength of anti-corruption mechanisms in one or more sectors like health, education, defence, public works, or focused on cross-cutting issues such as gender. A draft guidance on assessment of ISSAI 30 implementation was also developed, with a mapping of available tools for assessing ISSAI 30 implementation. As the handbook and the guidance are version 0's in accordance with IDI's QA Protocol, they will be processed as per IDI's QA protocol for GPG's in 2019.

The two guidances developed formed the basis for the development of blended courseware for training SAIs teams in auditing institutional frameworks for fighting corruption, and assessing implementation of ISSAI 30, with online support provided for the audit and the assessment to the participating SAIs. As part of the implementation strategy, SAIs teams will receive feedback on their draft reports during an audit review meeting, and a mechanism will also be set up to quality assure the audits to confirm if they have been conducted as per ISSAIs.

Besides providing regional level support through meetings and online support, onsite support will be provided at country level to up to five selected SAIs. This support will mainly be provided for enhancing or setting up SAI relations with other key stakeholders in the fight against corruption. This will help in coordinating the fight against corruption at the country level through synergy of efforts.

- **Component 1- Auditing Institutional Frameworks for Fighting Corruption**

In English speaking regions (ASOSAI, PASAI, AFROSAI-E, CAROSAI, EUROSAI), the majority of SAIs who signed commitment to participate in 2017, have successfully met their commitments so far, by submitting the deliverables (draft audit reports). Those reports have been peer reviewed and are in process of finalisation for publication by the end of 2018.

In CREFIAF, in 2019 14 SAIs will be undertaking the audit conduction phase based on the audit plans which are planned to be reviewed in early 2019. In ARABOSAI, the SAIs will be finalising the conduction phase of the cooperative audit and submit their audit reports for review. In OLACEFS, programme implementation which had been interrupted due to lack of Spanish speaking resource, has recently resumed with the finalisation of the adaptation process started in 2017. In 2019, selected OLACEFS SAIs will be attending the Spanish adapted eLearning Course on Auditing Institutional Frameworks for Fighting Corruption, and they will also engage in the cooperative audit relating to this subject matter.

- **Component 2: SAI Leading by example in Implementing ISSAI 30:**

The courseware to train SAI staff on implementing ISSAI 30 has been finalised and the course will be delivered to English speaking SAIs from November to December 2018. The same course will be translated into French, Spanish and Arabic for adaptation and delivery in those regions from 2019.

- **Component 3: SAI-Stakeholders Platform for Fighting Corruption**

This component is to be delivered through SAI level support in all Regions from 2020. For the SAIs participating in SFC and at the same time attending the SAI engaging with Stakeholders initiative (SES), selection for this country level assistance will pay attention to the stakeholders engagement strategies and action plans developed by those SAIs, especially regarding intended actions to enhanced collaboration with other stakeholders involved in the fight against corruption at the country level (such as Anticorruption Agencies and other specialised bodies, civil society, etc). This will ensure synergies with this other IDI interventions. SAIs will be selected based on IDI criteria for SAI level support.

IDI Professional and Organisational Capacity Development: The Numbers

		Professional Capacity Target 2019	Organisational Capacity Target 2019
No. of SAI Staff Supported and No. of SAIs Supported	Target	130	46 SAIs
	Actual		
Female Participation	Target	44%	N/A
	Actual		N/A

Integration of Gender Issues and Empowerment of Women
IDI communicated to SAIs that gender balance and prioritisation of female candidates is a requirement of joining the SFC initiative. All SAIs were requested to nominate at least one female candidate in all the components to participate. Bigger SAIs nominating four members for either of the components must include two female candidates for each of the components.

Regarding the Audit of the Institutional Framework for Fighting Corruption, the guidance provides an integrated approach in auditing the institutional framework for fighting corruption in a country at the whole of government level, which can be substantiated by undertaking a detailed examination of the strength of anti-corruption mechanisms in one or more sectors like health, education, defence, public works, or focused on cross-cutting issues such as gender.

Gender has been integrated into the overall scheme of the guidance.

Risk Management

Risk	Impact (H/M/L)	Likelihood (H/M/L)	Risk Response	Control Measures/Assessment	Responsibility for Control Measures	Residual Risk & Change (↑↔↓)	Notes
Developmental Risks							
1.Lack of legislature support for SAIs in following up recommendations of Cooperative Audit of Institutional Frameworks for Fighting Corruption.	High	Moderate	Tolerate & Treat	Good quality audit reports on Auditing Institutional Frameworks for Fighting Corruption and SAI level support for setting/improving SAI-Stakeholder engagement for fighting corruption might help. Otherwise engagement with legislatures outside scope of current IDI portfolio. *(Poor control)*	DDG, Managers, participating SAIs	Moderate (↑)	
2.Lack of willingness from SAIs in undertaking a fair assessment of their internal ethical practices and share the results.	High	High	Tolerate & Treat	Statements of Commitment include some clauses for confidentiality of information shared by the SAI. External review of the assessment reports and action plans by the IDI with the support of a competent resource team	DDG, Managers, participating SAIs, resource persons	High (↔)	
3.No or limited ISSAI implementation in Performance Cooperative Audit of Institutional Frameworks for Fighting Corruption.	High	Moderate	Treat	High quality cooperative audits on institutional framework for fighting corruption works towards supporting ISSAI implementation through ISSAI based cooperative audits.	DDG, Managers, resource people, participating SAIs.	Moderate (↑)	
4.Sustainability: the way in which SFC support is provided does not lead to SAI performance improvement	High	High	Treat	Holistic blended support, involvement of SAI and regional teams, link to SAI SP, SAI level engagement with stakeholders.	DDG, Managers, resource persons,	High (↔)	The main components of the SFC initiative are not necessarily oriented towards alignment with

Risk	Impact (H/M/L)	Likelihood (H/M/L)	Risk Response	Control Measures/Assessment	Responsibility for Control Measures	Residual Risk & Change (↑↔↓)	Notes
				Possibility of increased IDI support for country-level implementation and better strategic alignment with SAIs priorities with the 3rd component on SAI-Stakeholders platform for fighting corruption, supposed to be delivered in 2020 *(Partly controlled)*	participating SAIs.		the participating SAIs' strategic priorities, and the implementation strategy does not involve coordination with other providers of support in the same area. Possibility of increased IDI support for country-level implementation and better strategic alignment with SAIs priorities with the 3rd component on SAI-Stakeholders platform for fighting corruption, supposed to be delivered in 2020.
Operational Risks							
5.Quality: SFC deliverables are not of sufficient quality to contribute to SAI performance improvement, which may also damage IDI's reputation.	High	Moderate	Treat	Global team involved in design, development and delivery following comprehensive research. Consultative process for development of products *(Partly controlled)*	DDG, Managers, resource persons, participating SAIs	Moderate (↔)	In the case of the SFC Programme Global Public Good, as per the IDI GPG Protocol will go through another round of stakeholder's consultations for feedback.

Component 3: Support SAIs in Strengthening Engagement with Stakeholders

The effectiveness with which SAIs fulfil their role of holding government to account for the use of public resources not only depends on the quality of their work, but on how they work in partnership with the accountability functions of the legislature and the executive arm of government to make use of audit findings and enact change. This can also be enhanced through sustained interaction with other stakeholders such as the media, CSOs and citizens.

IDI will in 2019, through the SES initiative, support SAIs in several INTOSAI Regions in their efforts to identify external opportunities for more effective engagement with their stakeholders through the development of stakeholder engagement and communication strategies, including stakeholder mapping and prioritisation. Provision of SAI level support to SAIs to implement their stakeholder engagement strategies and initiate interactions with key stakeholders, and compilation of good practices, and updates of IDI guidance on stakeholder engagement.

SAIs Engaging with Stakeholders

Objective

To support SAIs in in enhancing and strengthening their stakeholder engagement practices that may lead to greater audit impact.

Rationale

SAIs are a critical part of the national accountability architecture. They play a critical role in holding governments to account and enabling legislative oversight. Given their mandates to "watch" over government accounts, operations and performance, SAIs should be natural partners of citizens in exercising public scrutiny. The scope of the SAIs work is to increase transparency in the management of public resources for the benefits of citizens through external audits. Effectiveness of SAI operations can be assured only through sustained interaction with the various stakeholders, which include the executive, legislature, media, CSOs and citizens among others.

It is in view of the above that the International communities and the SAIs has recognised the importance of an effective SAIs engagement with stakeholders. During the XX INCOSAI in Johannesburg, South Africa (2010), the INTOSAI members recognised that, "The effectiveness with which SAIs fulfil their role of holding government to account for the use of public money not only depends on the quality of their work, but also on how effectively they are working in partnership with the accountability functions of the legislature as well as the executive arm of government in making use of audit findings and enacting change."

The 2014 and 2017 INTOSAI Global surveys indicated that this is an area that most SAIs indicated as a high priority. The 2017 Global SAI Stocktaking report revealed limitations in the extent and nature of SAI stakeholder engagement, and the lack of communication with stakeholders beyond publication of audit reports. The surveys further revealed that SAIs engagement with stakeholders is impacted by both SAIs own capacity to engage and the readiness and capacity of different stakeholders to engage meaningfully with the SAI. Enhanced SAI stakeholder engagement would lead to greater audit impact and enable the SAI to deliver value and benefits as contained in ISSAI 12.

The challenges to effective engagement between SAIs and stakeholders are many, raising questions such as:

• How can space be opened for SAIs and stakeholders, including the citizens, to interact to enhance external oversight through greater participation, transparency and accountability?

• How can tools and mechanisms be created for SAIs and stakeholders to interact and jointly work toward improving the audit impact?

Recognising the importance of stakeholder engagement and the need to address some of the challenges SAIs face in engaging with stakeholders as highlighted in the global surveys, the INTOSAI Development Initiative (IDI) introduced an intervention in 2015 on SAIs engaging with stakeholders. The objective is to support SAIs in developing strategies in stakeholder engagement that will lead to greater audit impact. In the IDI strategic plan 2019- 2023, this initiative forms part of the work stream on well-governed SAIs and is also a cross rutting issue involving other work streams.
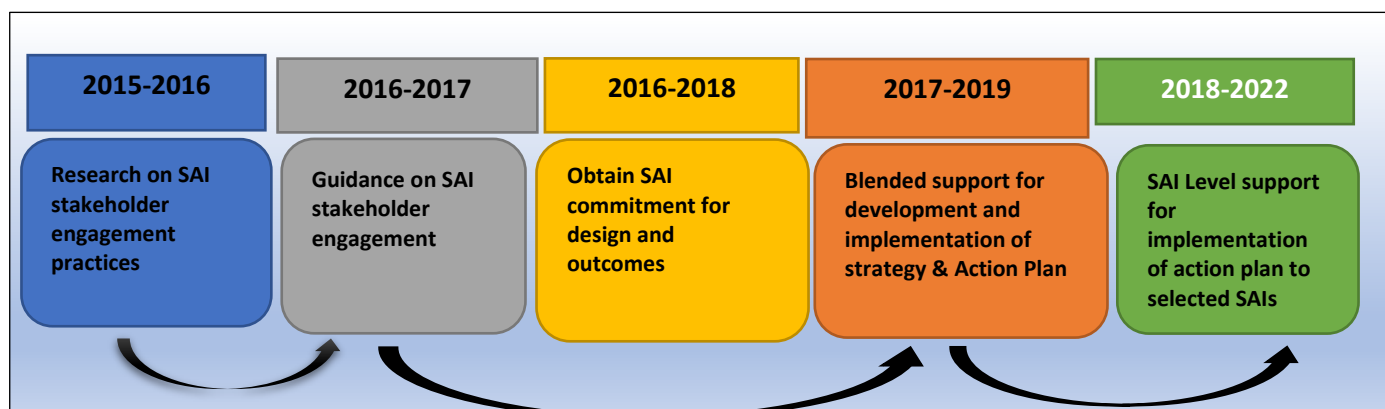
Profile

Full Name	SAIs Engaging with Stakeholders					
Link to IDI Results Measurement System (see OP main document, annex 1)	Stakeholder engagement forms part of the well-governed SAIs work stream and is a cross-cutting priority and will be linked to the following dimensions and indicators in the IDI result framework: IDI outputs 11,12 as well as IDI-results measurement system under Global SAI outputs 2, 9, 10, 21					
Participating SAIs and Regions	As of October 2018, seventy-eight (78) SAIs have been trained in SES strategy development. In addition, 4 SAIs from ARABOSAI namely Yemen, Syria, Libya and Lebanon signed the cooperation agreement, but due to various reasons (like visa restriction), could not attend the SES Strategy Development workshop. IDI will offer separate support for them to catch up with the other SAIs in ARABOSAI. The SAIs that are participating are those that had indicated this as a priority.					
	AFROSAI-E (19)	ARABOSAI (11)	ASOSAI (11)	CAROSAI (11)	CREFIAF (16)	PASAI (10)
	Botswana Ghana Kenya Liberia Malawi Namibia Rwanda South Africa Tanzania Zambia Zimbabwe Eritrea Gambia Lesotho Nigeria Sierra Leone Swaziland Uganda Seychelles	Palestine Jordan Mauritania Oman Sudan Kuwait Tunisia Qatar Iraq Morocco Saudi Arabia **Other SAIs that have signed statements of commitment only** Yemen Syria Libya Lebanon	Afghanistan Bhutan Cambodia Maldives Myanmar Nepal Sri Lanka Mongolia Pakistan Thailand Vietnam	Antigua & Barbuda Curacao Dominica Grenada Jamaica Montserrat Saint Lucia Saint Vincent & the Grenadines Suriname Belize Haiti	Benin Burkina Faso Burundi Cameroun Comoros Congo Brazzaville Congo Republic Democratic Djibouti Gabon Guinea Conakry Madagascar Sao Tome & Principe Niger, Togo Chad	Samoa Vanuatu Guam Tonga Papua New Guinea Cook Islands Tuvalu Laos Solomon Island Micronesia
Other participating organisations	Selected 15 SAIs across the INTOSAI community will be provided SAI level support in the implementation of their strategies during the period 2019-2022 and relevant SAI stakeholders at country level will be involved in the interventions.					

Participants	Head of SAI, top management (for management meeting), SAI managers and staff from cross-cutting SAI functions, SAI stakeholders at country level
Strategic Partnerships	INTOSAI Regions and DP
In-kind contribution	**Hosting support:** Saudi Arabia, Philippines, Uganda, Thailand, AFROSAI-E (South Africa), Tunisia **Resource Persons:** SAIs of Kenya, Philippines, Sierra Leone, Jamaica, Kuwait, Jordan, Oman, Tunisia, Sudan, Morocco, Palestine, Burkina Faso, Cameroon, Gabon, AFROSAI E Secretariat, Guam, Cambodia, Nepal, Curacao
Funding Sources	Global Affairs Canada (GAC), IDI basket funds

Implementation Strategy

The objective is greater audit impact through enhanced stakeholder engagement. This will be achieved by supporting participating SAIs in conducting stakeholder analysis and developing and implementing a stakeholder strategy and action plan. The diagram below illustrates the different stages in the implementation strategy.

2015-2016	2016-2017	2016-2018	2017-2019	2018-2022
Research on SAI stakeholder engagement practices	Guidance on SAI stakeholder engagement	Obtain SAI commitment for design and outcomes	Blended support for development and implementation of strategy & Action Plan	SAI Level support for implementation of action plan to selected SAIs

The first step in the implementation strategy was a research that was aimed at Identifying the current mechanisms used by SAIs, challenges and the key success factors that have supported SAIs in effectively engaging with stakeholders. The output of the research formed an input in the development of the guidance on SAI stakeholder engagement which is a practical tool that could guide SAIs in developing stakeholder engagement strategies. Commitment of SAIs in this intervention is one of the critical step and SAIs participating signed statement of commitments at the time of registering their participation.

The guidance developed for this intervention formed the basis in the development learning courseware for training SAI teams in stakeholder mapping, strategy development and practical guidance on operationalisation of the strategies. SAI Level support which forms the last step in the implementation strategy is further aimed at supporting selected SAIs in operationalising their action plans.

IDI Professional and Organisational Capacity Development: The Numbers

A total of 78 SAIs have currently committed to this intervention and for 2019, the IDI will mainly be focussing on providing SAI level support and finalising the plans. The focus for 2019-2022 will also be on updating the GPGs and compiling lesson learnt from participating SAIs.

		Professional Capacity Target 2019	Organisational Capacity Target 2019
No. of SAI Staff Trained and No. of SAIs Supported	Target	108	36 SAIs
	Actual		
Female Participation Rate	Target	44%	NA
	Actual		NA

Integration of Gender Issues and Empowerment of Women and Girls

In the selection of participants of SAI teams to the strategy development workshops, the IDI requested the SAIs to consider gender balance in selecting SAI teams. This has been successful though it varies considerable from region to region, e.g the female participation in ARABOSAI was lower than the target. The strategies developed by the SAIs after the training course so far indicate the extent to which women or women groups will be involved in various advocacy programmes that are aimed at achieving greater audit impact. The extent of engagement with women groups will only be known once the SAI have started to implement the strategies at country levels in 2019.

Risk Management

Risk	Impact (H/M/L)	Likelihood (H/M/L)	Risk Response *(Tolerate, Treat, Transfer, Terminate)*	Control Measures/Assessment *(Poor control / Partly controlled / Strong controls – need to be maintained)*	Responsibility for Control Measures	Residual Risk & Change (↑↔↓)	Notes
Developmental Risks							
1. Sustainability: the support is being implemented over a period and sustainability of it once it comes to an end maybe a challenge as the SAIs may not implement the plans developed thereby presenting a risk on the long-term impact of the audits.	High	High	Treat	Holistic blended support, involvement of SAI and regional teams, link to SAI SP, SAI level engagement with stakeholders. The link across the work streams will act as a control measure in the short-medium term. *(Partly controlled)*	DDG and Managers	Moderate (↔)	Capacity and resources at SAI level. Stakeholder and environmental readiness at national level. Further, continuous support through the different work streams which will mainly be at SAI level will help in mitigating this risk.
Operational Risks							
2. Quality: IDI deliverables are not of sufficient quality to contribute to SAI performance improvement, which may also damage IDI's reputation.	High	Moderate	Treat	Global team involved in design, development and delivery following comprehensive research. Consultative process for development of products. *(Partly controlled)*	DDG and Managers	Low (↔)	Availability of resource team with expertise in stakeholder engagement or facilitation skills may affect the quality.
3. In-Kind Support: In delivering interventions, IDI depends also on in-kind support from member countries.	High	Low	Treat	Enhanced stakeholder engagement and communication with the SAI Community	DDG and Managers	Low (↔)	From previous experience, the support from SAI has been so good.

PROFESSIONAL SAIS

Work Stream Objective

To support SAIs in enhancing their professionalism and delivering high quality audits by moving towards ISSAI compliance.

Work Stream Rationale

SAIs strengthen accountability, transparency and integrity by independently auditing public sector operations and reporting on their findings. ISSAI 12 calls on SAIs to carry out audits in accordance with their mandates and applicable professional standards. In 2010, INTOSAI adopted International Standards of Supreme Audit Institutions (ISSAIs), compliance with which, provides credibility and ensures quality of SAI work. The IDI was mandated with the role of supporting SAIs in implementing ISSAIs. The IDI has been fulfilling this mandate since 2012 through the ISSAI Implementation Initiative (3i Programme). INTOSAI's Strategic Plan 2017-2022 emphasises the importance of ISSAI implementation under cross-cutting priority 3 and highlights the IDI's role as *'an essential INTOSAI mechanism for bringing together "on the ground" support for the implementation of professional standards'.* Support for ISSAI Implementation continues to be the most prioritised area by SAIs. The 2017 Global Stocktaking shows that most SAIs do not yet have ISSAI compliant standards, few SAIs have fully implemented the ISSAIs and many SAIs need better quality control and quality assurance systems to measure and strengthen their audit quality. The journey of an SAI to ISSAI compliance is a gradual process, which requires enhancing of SAIs institutional, professional staff and organisational capacities to comply with applicable ISSAIs and deliver high quality audits.

Work Stream Profile

Full Name	Professional SAIs
Link to IDI Results Measurement System (see OP main document, annex 1)	As this work stream is related to the enhancement of the institutional, organisational staff and professional staff capacity of a SAI as a professional institution, it is linked to IDI Outputs 13-17, 26-28,30-32 IDI-SAI Outputs12-17 and Global SAI Outputs 7-20,22,25,26 of the IDI results measurement system.
Participating SAIs and Regions	Three SAIs will be selected for SAI Level ISSAI Implementation Support (SLIIS) 25 SAI Young Leaders will participate in SAI Young Leaders (2019-2020) Eight SAIs participate in IDI- ASEANSAI Cooperative Financial Audit (Lao PDR, Cambodia, Vietnam, Thailand, Malaysia, Indonesia, Philippines, Myanmar) Creation of a pool of QA facilitators for one INTOSAI Region. QA Reviews for about 16 SAIs.
Other participating organisations	Key stakeholders at national, regional and international level
Participants	Head of SAI, top management (for management meeting), middle management (functional heads), audit teams, SAI staff (audit and non-audit)
Strategic Partnerships	INTOSAI Regions, ASEANSAI, PSC and its subcommittees, TFIAP, SAIs, Universities, CAAF
In-kind contribution	Hosting support, resource persons expected for all work stream components from SAIs and strategic partners
Funding Sources	Global Affairs Canada (GAC), IDI basket funds

Work Stream Components:

The 'Professional SAIs' work stream aims to support SAIs, in enhancing their professionalism and delivering high quality audits by moving towards ISSAI compliance. The IDI will support SAIs in moving towards ISSAI compliance by helping them in assessing ISSAI implementation needs, facilitating capacity development through professional education and organisational development support and enhancing audit quality through support for development of quality control and quality assurance mechanisms.

 Under this work stream the IDI will endeavour to achieve a balanced portfolio by diversifying its offering and providing a range of products and solutions for different situations e.g. global public goods and professional education will be accessible to all SAIs, regional solutions will be available in different IDI languages for different audit streams and topics, SAI level work will provide for customization and in depth support. Provision of support will be subject to availability of funding and appropriate resources.

Component 1: Support SAIs in Determining ISSAI Implementation Needs

1.1 Development and Maintenance of iCATs and mapping tool – Version 1 of ISSAI Compliance Assessment Tools for FA, PA and CA will be finalised in 2019. IDI's mapping tool and guidance will also be updated in 2019.

1.2 Creation of a pool of ISSAI Implementation Needs Assessment (IINA) Facilitators – The IDI plans to conduct   regional workshops to create pools for IINA Facilitators. Selected members of this pool will be invited to support IDI in helping three SAIs in mapping current audit practices and using iCATs. The start date for creation of such pools will depend on availability of funding.

1.3 SAI Level support to SAIs in determining ISSAI Implementation Needs – The IDI will select three SAIs (including one from OLACEFS) for provision of SAI Level ISSAI implementation support in 2019. In the first phase of support, excepted to start in 2020 if funding is available, the IDI and IINA facilitators will support SAIs in understanding the implications of adopting ISSAIs and in mapping their audit practices to determine applicable ISSAIs and capacities needed to comply with those ISSAIs. In mapping current audit practices, IDI will support SAI leadership and staff in engaging with national stakeholders to ascertain their expectations, gain a complete understanding of SAI mandate and create awareness amongst stakeholders on the relevance of ISSAIs and work done by the SAI. The IDI will also support each selected SAI in conducting iCATs to determine ISSAI implementation needs. Determining ISSAI implementation needs will include determining quality control and quality assurance needs as per the requirements of ISSAI 40.

Component 2: Facilitate SAI Capacity Development for Implementing ISSAIs

2.1 Development and Maintenance of ISSAI Implementation Handbooks – Version 1 of ISSAI Implementation Handbooks for Performance and compliance audits will be finalised in 2019. The IDI in collaboration with FAAS will undertake light touch maintenance of ISSAI Implementation Handbook for Financial Audit on an annual basis. The handbooks will be freely available on IDI website for universal use.

2.2 Professional Education for SAI Auditors (PESA) Pilot – A professionally educated audit workforce is the cornerstone of each SAIs journey towards ISSAI implementation and professionalisation. As mandated by INTOSAI the IDI has launched the PESA pilot in 2018. The PESA Pilot is a competency-based education initiative for SAI Auditors (financial, performance, and compliance). PESA will seek to operate where there is 'clear blue water' between current education and certification programmes and develop a meaningful alternative pathway to professionalisation for SAIs. It aims to obtain experience in using the INTOSAI competency framework for the purpose of education; and to assess the feasibility of scaling the pilot up into a regular initiative. The pilot will be based on four key principles of credibility, scalability, inclusiveness and relevance.
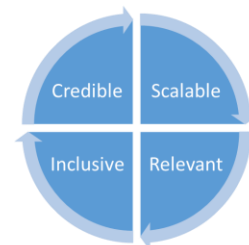
The PESA pilot will be delivered globally in English and will be available for all SAIs across INTOSAI regions. Expected to reach out to up to 600 SAI Auditors, the pilot will based on an EAR framework. PESA Education will combine digital education, social learning, optional face to face support and audit experience at SAI level. Designed for and targeted at audit practitioners from all three audit streams, the functional competencies required in the three audit streams will be covered separately, with a common element covering the cross-cutting competencies. The education initiative will also include development of an initial professional development portfolio, competency-based evaluation and continuing professional education.

In 2018 the IDI has developed a PESA framework, PESA Syllabus and PESA evaluation framework. During 2019 development of education and assessment content will be the main focus. The content of the education initiative will be developed by IDI staff and PESA Educators. Working with innovative education technologies under the Relevant SAIs work stream, the IDI will engage commercial digital education developers for the delivery of the professional education. IDI will recruit and convene a panel of examiners to develop assessment materials. Delivery of the pilot will commence during 2020 for about 600 SAI Auditors from SAIs across INTOSAI regions. The IDI will also outsource the hosting and conducting of the online assessments to professional proctoring companies.

PESA will be developed and delivered in a wide partnership with INTOSAI bodies like PSC and its subcommittees, TFIAP under CBC, INTOSAI Regions, SAIs, professional bodies and universities. IDI will explore strategic partnerships for PESA during 2019 and will also engage in awareness raising for PESA and the importance of professional education.

2.3 SAI Young Leaders – SAI leaders are key drivers of any SAIs journey towards greater professionalisation. Recognising the significance of SAI leadership education, the IDI launched the SAI Young Leaders initiative in 2017. The first batch of 20 SYLs graduated in 2018. Based on enthusiastic support for continuation of this initiative, SYL will continue in 2019. The IDI will invite all SAIs to nominate candidates for SYL (2019-2020) and select 25 candidates based on two rounds of screening in 2019. The first international interaction for SYLs and SYL coaches will also be held in 2019.

SYL will continue to aim at growing SAI Young Leaders who lead positive change in their SAIs. SYL will continue its focus on core elements like addressing the entire leadership chain, leadership education in four clusters – Discover self, discover universe, grow people and create Value, SYL integrated plan and implementation (including a ME plan, coaching plan, exposure plan and SAI change strategy), focus on change in the individual and change in the SAI and SYL Award for best change initiative. The delivery format of the initiative will be updated based on lessons learned from the delivery of the pilot.

Besides SYL, IDI will also focus on leadership components in the PESA pilot as a part of developing cross-cutting competencies. SAI Level ISSAI Implementation Support will also include a component on topics related to leadership education.

2.4 ISSAI Based Cooperative Audits – Supporting ISSAI based cooperative audits will continue to be one of the support mechanisms for helping SAIs in moving towards greater ISSAI compliance. In 2019 the IDI will update its cooperative audit support model based on lessons learned. The updated support model will provide for flexibility in blending the different types of support provided for a cooperative audit, sharpen focus on quality control and assurance and provide for an additional element of facilitating audit impact for SAIs which have conducted high quality audits. The IDI will also cooperate with OLACEFS to develop a joint cooperative audit model for delivery in OLACEFS region. This model will combine features of IDI's cooperative audit support model and OLACEFS coordinated audit model.

In 2018, eight SAIs from ASEANSAI region signed statement of commitments to participate in IDI-ASEANSAI Cooperative financial audit. These SAIs will be supported in conducting ISSAI based financial audits in 2019. IDI staff and regional mentors will provide both online and onsite support for planning, conducting and reporting on the financial audit. This cooperative audit is being conducted in cooperation with ASEANSAI and INTOSAI FAAS.

The work done under this sub component also links with components in the relevant SAIs work stream and the SAI fighting corruption initiative under the well-governed SAIs work stream. Audits of preparedness for implementation of SDGs, audits of implementation of different SDG goals and targets, audits using data analytics, audits of institutional framework for fighting corruption are all ISSAI based cooperative audits. The IDI will continue to support cooperative audits under both the work streams. Such audits will be supported in partnership with INTOSAI Regions, relevant INTOSAI bodies and other partners.

Component 3: Enhanced Audit Quality Arrangements

Lessons learned and the 2017 SAI Global Stocktaking has indicated a great need for focusing on robust quality control and quality assurance arrangements by SAIs. The IDI will support SAIs in enhancing audit quality arrangements by delivering the following components

3.1 Development and Maintenance of Quality Assurance Guidance and tools for FA, PA, CA – Version 1 of IDI QA Guidance and tools for FA, PA and CA will be available in 2019. In 2018 a draft version of the tools was piloted in regional cooperative audits, QA reviewers workshop and SAI level ISSAI implementation support. Such piloting and discussions with the community indicated a need to have more consultations and broader consensus on the focus of the tool and the link between QA and ISSAI compliance. In 2019 the IDI plans to invite SAIs and Stakeholders for an IDI Global Summit on 'Ensuring Audit Quality'. This summit will be conducted in partnership with relevant stakeholders from INTOSAI, INTOSAI regions, professional bodies and DP. IDI's model for supporting quality arrangements will be redrafted based on the discussions and consultations at this workshop.

3.2 Creation of a pool of Quality Assurance Facilitators – In 2019, the IDI will start creating pools of quality assurance facilitators. Such pools will be created on regional basis, based on demand from the region for QA support, availability of funds and IDI's own needs for QA reviews in cooperative audits. QA facilitators will be trained in supporting SAIs in conducting QA needs assessment based on ISSAI 40, developing QA policy, developing QA systems at SAI level where relevant and conducting QA reviews as per IDI's QA guidance and tools. In 2019 IDI will support one INTOSAI regions in creating a pool of QA facilitators. The QAF workshops will also be used as occasions to create awareness and discuss QA needs of SAIs.

3.3 Support to SAIs in enhancing audit quality -   IDI will conduct a SAI QA needs assessment survey in cooperation with INTOSAI regions. This survey will form the basis of further dialogue and discussions with regions and SAIs on QA needs. Based on identified needs the IDI will provide SAI level support for enhancing audit quality. Such support can include support for conducting QA needs assessment based on ISSAI 40, developing QA policy, developing QA systems at SAI level, where relevant and conducting QA reviews as per IDI's QA guidance and tools. Given the close connection between quality control and quality assurance and the need to focus on both these aspects, such SAI level support will be integrated with broader SAI Level ISSAI Implementation support planned for three SAIs.

3.4 Quality Assurance Reviews in Cooperative Audits – As mentioned under subcomponent 2.4, the IDI's cooperative audit support model is ISSAI based. The model includes quality assurance of the audits conducted to provide assurance on the extent of compliance with applicable ISSAIs. In 2019 the IDI will finalise its QA model for cooperative audits. This model will be finalised based on lessons learned and stakeholder discussions on the QAs conducted so far. The updated model will be applied for conducting QA reviews for the IDI-ASEANSAI Cooperative Financial Audit and the Performance Audits of Preparedness for implementation of SDGs. It is estimated that QA reviews will be conducted for about 16 SAIs under both the initiatives. The QA reviews will be subject to agreement with the SAIs, issue of SAI audit reports and availability of funds.

IDI Professional and Organisational Capacity Development: the Numbers

		Professional Capacity Target 2019	Organisational Capacity Target 2019
Professional Education for SAI Auditors PESA Educators	Target	12	N/A
	Actual		
SAI Young Leaders SYLs SYL Coaches	Target	20 10	15 SAIs
	Actual		
ISSAI Based Cooperative Audits IDI-ASEANSAI CFA	Target	23	8 SAIs
	Actual		
IDI Global Summit 'Ensuring Audit Quality'	Target	30	N/A
	Actual		
QA Facilitators (one region)	Target	15	N/A
	Actual		

QA Reviews for Cooperative Audits	Target	50	16 SAIs
	Actual		
Total: Professional SAIs		**160**	**39 SAIs**
Female Participation Rate		Target	N/A
		44%	N/A

Integration of Gender Issues and Empowerment of Women and Girls

IDI will carry out a gender analysis with a gender expert to find ways and means of better integrating gender needs in this work stream. The IDI will seek gender balance and encourage greater participation of women as resource persons, experts and participants in this work stream. The activities in this work stream are designed in a manner that facilitate equal and inclusive participation. This is done by focusing on digital learning, providing for digital interaction and raising awareness about the importance of gender balance.

In terms of contents, the performance audit ISSAI Implementation Handbook will include guidance on 'inclusiveness' considerations in selection of performance audit topics and audit questions. This will include gender. ISSAI Based Cooperative Audits Model will also include gender considerations, where relevant. The SAI Young Leaders initiative encourages SAIs to nominate women leaders. The pilot run of SYL (2018-2019) saw an unprecedented completion rate of 90% successful young women leaders (18 out of 20 SYLs were women). The SYL initiative has a strong focus on women in leadership positions, with discussions on inclusiveness in the workshops and SYL change strategy proposals for their SAIs, women leaders in SAIs and gender based cultural and behavioural differences. This focus will be further sharpened in 2019.

Risk Management

Risk	Impact (H/M/L)	Likelihood (H/M/L)	Risk Response	Control Measures/Assessment	Responsibility for Control Measures	Residual Risk & Change (↑↔↓)	Notes
Developmental Risks							
1. Interpretation of ISSAIs: Standard setters do not engage to provide timely clarity on standards e.g. ISSAI Compliance	High	High	Tolerate and Treat	Active efforts to engage with standard setters in INTOSAI on these issues (Poor control)	DDG, Managers	High	
2.Lack of common understanding of ISSAI implementation: Lack of common understanding of ISSAI compliance and quality assurance and an absence of a regulatory mechanism, IDI efforts to support ISSAI implementation may be undermined by SAIs referring to the ISSAIs before their audit practices have become ISSAI compliant.	High	High	Tolerate and Treat	Extensive broad-based consultation with key stakeholders to arrive at a common understanding. Support SAIs in arriving at a common understanding of ISSAI compliance and QA through initiatives focused on needs assessment and quality in Professional SAIs work stream. (Partial control)	DDG, Managers	High	
3.Get the balance wrong: IDI is not able to design and deliver a fit for purpose education initiative which balances relevance and scalability	High	Moderate	Treat	The PESA pilot will be developed with mind to the principles of relevance and scalability. Relevance will be ensured by adhering to the competency framework as the basis for education and by using a blended approach which includes social learning and face to face support. Scalability will be ensured by using digital education and by delivering the initiative on an ongoing basis in four IDI languages. (Strong Control)	Managers	Low	

Risk	Impact (H/M/L)	Likelihood (H/M/L)	Risk Response	Control Measures/Assessment	Responsibility for Control Measures	Residual Risk & Change (↑↔↓)	Notes
4.Lack of transfer: Professionally educated auditors may not be able to apply acquired competencies in SAI audit practice	High	Moderate	Tolerate and Treat	Obtain commitment from SAI Leadership. Support SAIs in institutional and organisational capacity development for implementation of standards, including quality assurance. Provide for robust follow up and monitoring mechanisms. Discuss sustainability and exit strategy with SAI leadership and stakeholders. (Partially controlled)	DDG and Managers	Moderate	
5.Leave no SAI behind: Risk that the focus on fragile SAIs by donors leads to the provision of inappropriate levels of support (e.g. certification programmes in war zones)	High	Moderate	Treat	Have a balanced portfolio that provides for needs of SAIs at different levels of ISSAI implementation. Diversify offering under SAI level, regional and global support. Seek donor funding that is aligned with this strategic thinking. (Partially controlled)	DG and DDGs	Moderate	
Operational Risks							
6.Quality: Deliverables (global public goods, PESA education programme, SAI level support and quality assurance support) are not (or not perceived) as being high quality and therefore are not used by the SAIs.	High	Moderate	Treat	All IDI GPGs and products will be developed as per IDI QA protocol for GPGS and specific QA arrangements in case of different products e.g. PESA. (Strong Control)	DDGs and Managers	Moderate	
7.Funding: IDI cannot secure adequate funding for required to support ISSAI implementation.	High	Moderate	Tolerate and Treat	Try to get specific funding for the work stream, explore country level funding for SAIs, seek partial funding from participating SAIs (Weak control)	DG, DDG and SSU	High	

Risk	Impact (H/M/L)	Likelihood (H/M/L)	Risk Response	Control Measures/Assessment	Responsibility for Control Measures	Residual Risk & Change (↑↔↓)	Notes
8.Staffing: IDI may not be able to recruit sufficient number of staff with required competencies, due to lack of funding or lack of interest or lack of time.	High	Moderate	Treat	Get funding for adequate number of staff. Provide for a time lag between recruitment and start of activities. Explore other options like partnering with SAIs to get resources. (Partially controlled)	DG and DDG	Moderate	

RELEVANTS SAIS

Work Stream Objective

To support SAIs in demonstrating ongoing relevance to stakeholders by fostering innovation in audit and education practices, leveraging on technological advancement and facilitating audit impact.

Work Stream Rationale

Acting in the public interest places a responsibility on SAIs to demonstrate their ongoing relevance to citizens, Parliament and other stakeholders. ISSAI 12 encourages SAIs to show their relevance by appropriately responding to the needs of citizens, the expectations of different stakeholders, and the emerging risks and changing environments in which audits are conducted. ISSAI 12 also urges SAIs to have a meaningful and effective dialogue with stakeholders about how their work facilitates improvement in the public sector. This enables SAIs to be a credible source of independent and objective insight, supporting beneficial change in the public sector.

Recent times have seen rapid transformation in SAI environment, with increasing use of data and introduction of new technologies. The adoption of Agenda 2030 by all member states of the United Nations has changed the concept of effective governance, with greater emphasis on integration, coherence, inclusiveness and multi stakeholder engagement. The INTOSAI strategic plan 2017-2022 recognises the need for SAIs to demonstrate relevance to citizens and respond appropriately to changing environments and emerging risks. Cross-cutting priority 2 in the plan calls on member SAIs to contribute to the follow-up and review of the SDGs within the context of each nation's specific sustainable development efforts and SAIs' individual mandates. Cross-cutting priority 4 calls for creating a strategic and agile INTOSAI that is alert to and capable of responding to emerging international opportunities and risks. The IDI has been supporting SAIs in engaging with SDGs through the IDI-KSC Auditing SDGs programme, reflected under Goal 3 of INTOSAI Strategic Plan 2017-2022. The IDI has also been supporting SAIs in conducting IT audits, using a risk-based approach to auditing, engaging with stakeholders and exploring technology-based learning solutions i.e. eLearning and blended learning.

Work Stream Profile

Full Name	Relevant SAIs						
Link to IDI Results Measurement System (see OP main document, annex 1)	As this work stream is related to the enhancement of the institutional, organisational staff and professional staff capacity of a SAI as a relevant institution, it is linked to IDI Outputs 18-22, 26-28,30-32 IDI-SAI Outputs18-21, Global SAI Outputs 23, 24 and SAI Outcomes 6 and 7 of the IDI results measurement system.						
Participating SAIs and Regions	**Component 1 – Foster innovation in audit & education practice**						
	1.1 Performance Audit of preparedness for implementation of SDGs – 73 SAIs and one subnational audit office from ASOSAI, AFROSAI-E, CAROSAI, CREFIAF, EUROSAI, OLACEFS, PASAI currently participating in the cooperative audit.						
	AFROSAI-E (8)	ASOSAI (15)	CAROSAI (2)	EUROSAI (4)	OLACEFS (16)	PASAI (13)	CREFIAF (16)

	Botswana	Afghanistan	Jamaica	Georgia	Argentina	Cook Islands	Benin
	Ghana	Bangladesh	Saint Lucia	Poland	Bogota	Fiji	Burkina Faso
	Kenya	Bhutan		Slovakia	Bolivia	FSM National	Burundi
	Liberia	Cambodia		Spain	Brazil	FSM Pohnpei	Central African Republic
	Sierra Leone	China			Chile	FSM Kosrae	Chad
	Tanzania	India			Colombia	FSM Yap	Comoros
	Uganda	Indonesia			Costa Rica	Kiribati	Djibouti
	Zambia	Lao PDR			Cuba	Palau	Gabon
		Malaysia			Ecuador	PNG	Guinea
		Maldives			Guatemala	Samoa	Ivory Coast
		Mongolia			Honduras	Solomon Islands	Madagascar
		Nepal			Nicaragua	Tonga	Mali
		Pakistan			Paraguay	Tuvalu	Niger
		Philippines			Peru		Sao Tome
		Srilanka			Venezuela		Senegal
					Uruguay		

1.2 Audit of Implementation of SDGs – SAIs to be supported in auditing implementation of specific goals or targets on a regional basis or transregional basis (2021 onwards)

1.3 Green Hat : IDI Innovation Exchange Series – SAIs from all INTOSAI Regions and relevant stakeholders will be invited to participate in Green Hat: IDI Innovation Exchange series workshop on ' Audit DataNext' and two Green Hat webinars on ' Design Thinking' and 'Innovation in Digital Education – Tools and Practices' will be held in 2019.

Component 2 – Leverage on technological advancement

2.1 Compliance Audit of procurement using data analytics – About 20 SAIs from OLACEFS and ASOSAI are expected to participate in this audit from 2020 onwards

2.2 Explore use of data analytics in audit – selected SAIs will be supported in exploring use of data analytics in performance, financial and compliance audit starting 2020.

2.3 eLearning and digital education – About 20 SAIs from CREFIAF and ARABOSAI will be supported by creating a pool of LMS Administrators and eLearning specialists. Regions will be supported, on needs basis, in creating and maintaining learning management systems (ASOSAI).

Component 3 – Facilitate audit impact

3.1 Communicating key audit messages – SAIs in INTOSAI Regions will be supported writing audit reports that meet ISSAI requirements and exploring appropriate channels to communicate key messages from their audit work.

	3.2 Engaging with stakeholders for audit impact – Selected SAIs) five) with high quality audit reports will be supported in engaging with stakeholders at national level for greater audit impact.
Other participating organisations	Key stakeholders at the global, regional and national level
Participants	SAI top management, senior management, middle management and SAI staff. Key stakeholders from INTOSAI community, state and non-state actors at national level, INTOSAI Regions, international organisations
Strategic Partnerships	INTOSAI Knowledge Sharing Committee (KSC), INTOSAI Working Group on IT Audit, INTOSAI Working Group on Big Data, INTOSAI Supervisory Committee on Emerging Issues, Professional Standards Committee and its subcommittees, INTOSAI Regions, United Nations Department of Economic and Social Affairs(UNDESA), Canadian Audit & Accountability Foundation (CAAF), International Budgetary Partnership (IBP), professional bodies related to audit and education, universities, civil society organisations and networks.
In-kind contribution	Hosting support and resource persons from SAIs, INTOSAI Regions, INTOSAI bodies and other organisations.
Funding Sources	GAB Saudi Arabia, IDI basket funds

Work Stream Components

SAIs will be supported by this work stream by initiatives delivered under three components. The write-up below provides details of activities planned for 2019 and higher-level overview of activities planned thereafter.

Component 1: Foster Innovation in Audit and Education Practice

1.1.   Performance Audit of Preparedness for implementation of SDGs – The IDI is currently supporting 73 SAIs and one subnational audit office in conducting a performance audit of preparedness for implementation of SDGs. SAIs are at different stages of in this audit. In 2019 the IDI will continue to support 16 SAIs in CREFIAF Region in completing the audit of preparedness. Quality Assurance Reviews in about eight SAIs from English speaking regions are planned for 2019. Further QAR will be taken up in English speaking regions, CREFIAF and OLACEFS depending on availability of funding and completion of audits. These are provided for under the QA component of Professional SAIs work stream. A regional workshop will be held in ARABOSAI to ascertain the needs of the region regarding audit of SDGs. IDI will continue to partner with UNDESA to host an IDI-UNDESA SAI leadership and stakeholder meeting. The IDI will also participate in face to face and virtual meetings held by other key stakeholders in relation to Agenda 2030 and SDGs. A compendium of audit findings and lessons learned will be developed in 2019. This publication is expected to provide an overview of audit conclusions from the audit of preparedness, share success stories, experiences and lessons learned by SAIs. Version 1 of IDI's guidance on performance audit of preparedness will be available in four languages on IDI website in early 2019.

1.2.   Auditing Implementation of SDGs – Besides supporting audits of preparedness, the IDI will start support for audits of implementation of SDGs from 2019 onwards. In 2019, the IDI will partner with key stakeholders to develop an audit model for auditing implementation. This model will be disseminated through a digital education course, which will be developed in 2020, subject to availability of funds. The digital education initiative will contain modules for both, SAI leadership and SAI auditors. The audit model will explore dimensions like coherence, inclusiveness, performance measurement and multi stakeholder engagement. From 2021 onwards, the digital education will be made available to SAIs and all stakeholders. Besides exploring innovation in audit practice, the digital education will also be an innovation in education practice. Based on SAI and regional prioritization of SDG goals/ targets and availability of funds, the IDI

will also support cooperative audits of implementation of specific goals and targets. Such support will include development of an audit model combining subject matter like gender, poverty, hunger, education, public health, climate change etc. with ISSAI based audit processes.

1.3. **Green Hat**[4]**: IDI Innovation Exchange Series –** The IDI will partner with stakeholders to hold Green Hat: Innovation Exchange series. Green Hat events will be designed and delivered in face to face workshop and webinar formats. They will cover both audit and education innovation. Green Hat events are expected to provide a trigger and new ideas for further work in new audit and education areas. In 2019 the IDI will host two green hat webinars, one on 'Design Thinking' in collaboration with OLACEFS/CCC and another on 'Innovation in Digital Education – Tools and Practices'. Besides inviting all SAIs, these webinars will especially provide continuing professional education opportunities for IDI certified eLearning, blended learning specialists, training specialists, ISSAI facilitators and SAI Young Leaders. The IDI will collaborate with relevant stakeholders to host a three-day face to face green hat workshop on 'Audit DataNext – Use of data analytics in SAI Audits'. This event is expected to contribute to exploring use of data analytics in audit.

Component 2: Leverage on Technological Advancement

2.1 Compliance Audit of procurement using data analytics – In 2019 the IDI in partnership with ASOSAI and OLACEFS will support a compliance audit of procurement using data analytics. INTOSAI's Compliance Audit Subcommittee, Working Group on Big Data, and Working Group on IT audit will be invited as strategic partners for this audit. The cooperative audit focus and process will be designed at a stakeholders planning meeting in May 2019. The audit model and learning solution for the audit is also planned to be developed in 2019. The audit will be offered to SAIs in OLACEFS and ASOSAI in 2020. The cooperative audit support is expected to cover awareness raising and agreement on commitments, education of SAI audit teams, support in planning, conducting and reporting on the audit, quality assurance of the audits and support in facilitating audit recommendations by communicating and engaging with key stakeholders.

2.2 Explore use of data analytics in audit – Starting 2020 the IDI will, together with other partners, explore use of data analytics by SAIs. The IDI plans to support SAIs in understanding the technological changes in their environment, the legal and ethical implications of using data in audit process and formulation of data analytics strategies, appropriate to SAI's local context. The IDI will also help SAIs in exploring, selecting and using data analysis tools in different stages of financial, performance and compliance audit process. Use of data analytics will also be piloted in some of the cooperative audits facilitated by IDI.

2.3 eLearning and digital education – Version 1 of IDI's eLearning handbook will be available on IDI website in four languages in early 2019. In 2019 regional pools of LMS administrators and eLearning specialists will be trained through eLearning courses in French and Arabic for CREFIAF and ARABOSAI. ASOSAI will be supported by providing them the updated eLearning specialists certification programme material for continuous professional education of training specialists and ISSAI facilitators. IDI will also explore other formats, features and tools for digital education for delivering self-paced learning, which can be delivered without extensive involvement of mentors. The IDI will continue supporting INTOSAI Regions and bodies in setting and using eLearning and digital education. The LMS created for ASOSAI will continue to be hosted on IDI platform in 2019.

Component 3: Facilitate Audit Impact

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[4] The title 'Green Hat' is inspired by Edward de Bono's Six Thinking Hats. Green Hat focuses on creativity and innovation. It is an opportunity to express new concepts and new perceptions.

Under this component the IDI will work together with stakeholders to facilitate greater audit impact by helping SAIs in communicating key messages and engaging with stakeholders. Such support will be provided to SAIs who have participated in IDI's cooperative audits and conducted high quality ISSAI based audits. The support will include

3.1 Communicating key audit messages – SAIs will be supported writing audit reports that meet ISSAI requirements and exploring appropriate channels to communicate key messages from their audit work. Such support is planned to be provided through 'Writing Key Messages' workshops for training audit teams in writing key audit messages. The workshops will be held on regional or transregional basis, subject to availability of funds.

3.2 Engaging with stakeholders for audit impact – Selected SAIs with high quality audit reports will be supported in engaging with stakeholders at national level for greater audit impact. In 2019 the IDI will collaborate with key stakeholders like INTOSAI Regions, civil society, parliaments, state actors to plan an initiative for 'Facilitating Audit Impact'. A planning meeting of stakeholders will be held in 2019 to design this initiative.

IDI Professional and Organisational Capacity Development: the Numbers

		Professional Capacity Target 2019	Organisational Capacity Target 2019
Performance Audit of Preparedness for Implementation of SDGs	Target		
CREFIAF		40	16
ARABOSAI		30	12
IDI-UNDESA SAI Leadership & Stakeholders Meeting		70	N/A
	Actual		
Green Hat: IDI Innovation Exchange Series	Target		
-Design Thinking		20	N/A
-Innovation in Digital Education		20	N/A
-Audit DataNext		30	N/A
	Actual		N/A
Compliance Audit of Procurement Using Data Analytics	Target	10	N/A
	Actual		N/A
eLearning and digital education	Target		
LMS Administrators (CREFIAF & ARABOSAI)		30	N/A
eLearning Specialists trained (CREFIAF & ARABOSAI)		40	N/A
	Actual		N/A
Total: Relevant SAIs		**290**	**28**
Female Participation Rate[5]	Target	44%	
	Actual		

Integration of Gender Issues and Empowerment of Women and Girls
IDI will carry out a gender analysis with a gender expert to find ways and means of better integrating gender needs in this work stream. The IDI will seek gender balance and encourage greater participation of women as resource persons, experts and participants in this work stream. The activities in this work stream are designed in a manner

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[5] IDI Global Target, not work stream specific. The nature of components and the region(s) in which it is delivered have a significant bearing on female participation rates. Components which involve SAI senior management tend to have lower female participation rates as the population of senior management in many SAIs is currently skewed towards males. However, IDI proactively encourages SAIs to nominate sufficient female participants.

that facilitate equal and inclusive participation. This is done by focusing on digital learning, providing for digital interaction and raising awareness about the importance of gender balance.

In terms of contents, the auditing SDGs component will have a strong focus on leaving no one behind, this includes focus on gender as a cross-cutting issue across SDG audits and specific audits for implementation of SDG Goal 5. In supporting SAIs in 'facilitating audit impact', the IDI may also use inclusion of gender issues.

Risk Management

Risk	Impact (H/M/L)	Probability (H/M/L)	Risk Response	Control Measures/Assessment	Responsibility for Control Measures	Residual Risk & Change (↑↔↓)	Notes
Developmental Risks							
1.Readiness of SAIs: SAIs may not have the capacity or willingness to absorb and implement innovative audit and education practices.	High	Moderate	Treat	The work stream activities are designed to ascertain needs and interest of SAIs. Green hat events and stakeholder meetings will enable SAIs to determine their needs in terms of innovation. The level of innovation solution will be designed in partnership with user SAIs, to address their level of maturity. *(Partly controlled)*	DDG and Managers	Moderate	
2.Enabling SAI environment and stakeholder support: Key stakeholders in the country may not accept SAI recommendations and support the SAI in enhancing audit impact.	High	Moderate	Tolerate and Treat	SAIs will be supported in conveying key audit messages and in engaging with stakeholders at the local level. A number of international and regional stakeholders will be brought in to support the SAIs. *(Partly controlled)*	DDG and Managers	Moderate	
3.Sustainability: the change brought about by relevant SAIs work stream may not sustain at the SAI level	High	High	Tolerate and Treat	IDI initiatives will have longer term and regular support feature. The IDI will engage with SAI leadership, adopt a need based facilitative approach, support SAIs in engaging with stakeholders and discuss exit strategy and sustainability plans with SAIs. *(Partly controlled)*	DDG and Managers	High	

Risk	Impact (H/M/L)	Probability (H/M/L)	Risk Response	Control Measures/Assessment	Responsibility for Control Measures	Residual Risk & Change (↑↔↓)	Notes
Operational Risks							
4.Quality: Products developed under this work stream may not be of appropriate quality.	High	Low	Treat	IDI will follow QA protocol in case of GPGs and define and follow quality management processes for non GPG products. Regular use of external evaluations and reviews, with recommendations implemented. *(Partly controlled)*	DDG and Managers	Low	
5.Funding: Insufficient, unpredictable and/or short-term funding for the work stream.	High	High	Tolerate and Treat	Maintain strong communication with and reporting to DP, including robust use of evaluations. Diversify funding sources. Reduce costs through digital learning and partially cost recovery measures. *(Partly controlled)*	DG, DDG and SSU	High	Potential lack of donor interest in supporting global and regional initiatives related to innovation and data analytics.
6.Staffing: Lack of staff resources to work with innovation and data analytics.	High	High	Tolerate and Treat	Recruit staff with competencies in innovation and data analytics. *(Partly controlled)*	DG and DDG	High	Lack of funding may result in inability of IDI to recruit staff.

BILATERAL SUPPORT

Objective

To ensure that the most challenged SAIs are assisted and are improving their performance.

Rationale

While a large majority of SAIs in developing countries successfully participate in regional and global IDI initiatives, several SAIs require more extensive support to sustainably develop their capacity and performance. The target SAIs of IDI's bilateral support are characterised by weak internal capacity and limited support and many of these SAIs are in challenging contexts or fragile states. IDI's aim through its bilateral support is to contribute to developing capacity and ensure sustainable performance improvement in SAIs in fragile states. IDI has therefore in partnership with AFROSAI-E and CREFIAF embarked on a broker role in provision of bilateral support to SAIs under the Global Call for Proposals (GCP) Tier 2.

The IDI is an INTOSAI body, and thus has a mandate and responsibility to support all SAIs regardless of the political environment they operate in. This involves a substantial result-risk in terms of slow SAI development, but the IDI is willing to take this risk in cooperation with its resourcing partners to ensure that "no SAI is left behind".

For IDI to consider new bilateral partnerships, the SAI or a DP need to request for the support. Requests will then be assessed using the following conditions as set in the IDI bilateral policy:

1.   The SAI faces major challenges, and there is a need for bilateral support in areas where IDI has competencies and comparative advantages

2.   The SAI does not receive extensive support and there are no other INTOSAI community providers (SAIs or regional organisations) able to deliver the support needed

3.   IDI has the capacity to provide support and proper working arrangements can be established

4.   The SAI demonstrates a willingness and continued commitment to strengthen its performance and operate according to the principles of transparency and accountability

For SAIs that meet these conditions, the IDI may take different roles as a partner. What role IDI would take depends on the needs of the SAI, the country context and to what extent other providers are available.

Profile

Full Name	IDI Bilateral Support	
Link to IDI Results Measurement System (see OP main document, annex 1)	The current bilateral agreements with SAI South Sudan and Somalia are aiming at SAI outcomes in the areas of independent, well-governed and professional SAIs. The PAP-APP agreements aim at well-governed SAIs for the period 2018-2020 but is meant to lay the foundation for long-term strengthening of other SAI outcomes.	
Participating SAIs and Regions	The following 11 SAIs have signed Cooperation agreements and are participating in this programme. SAIs marked with a * are part of the PAP-APP programme within bilateral support.	
	AFROSAI-E (6)	CREFIAF (5)
	South Sudan (2017-2020) Somalia (2018-2020) *Eritrea (2018-2020) *The Gambia (2018-2020)	*DRC (2018-2020) *Guinea Conakry (2018-2020) *Madagascar (2018-2020) *Niger (2018-2020)

	*Zimbabwe (2018-2020) *Sierra Leone (2018-2020)[6]	*Togo (2018-2020)
Other participating organisations	Interested DP in each country are regularly consulted through Project Support Groups, led by the SAIs. These regular meetings between the SAI and DPs is initiated by the INTOSAI Donor Cooperation as a part of the Global Call for Proposals Tier 2.	
Participants	All levels of the SAI, incl Head of SAI, top management, middle management (functional heads), audit teams and SAI staff (audit and non-audit).	
Strategic Partnerships	AFROSAI-E and CREFIAF are partners in all the agreements with SAIs in their region. Development Partners in connection to all recipient SAIs	
In-kind contribution	**Hosting support:** SAI Kenya and Cameroon. AFROSAI-E and CREFIAF. **Resource Persons**: SAIs of Botswana, Gabon, Ghana, Kenya, Namibia, Norway, Senegal, Sweden and Uganda.	
Funding Sources	MFA Norway for Somalia and South Sudan. Austrian Development Agency (ADA) and MFA Iceland for the PAP-APP programme. IDI basket funds	

Implementation Strategy

The bilateral approach means the implementation strategy and focus of the partnerships differ.

1. Bilateral support to the National Audit Chamber, South Sudan (NAC)

A joint agreement was signed between NAC, IDI and AFROSAI-E in May 2017.

The overall objective is to "*Maintain and strengthen key audit-related capacities in NAC, to prepare NAC to play a strong role in the reform efforts of the Government of South Sudan to improve and sustain Public Financial Management Administration and accounting systems.*" Depending on how the challenging situation in South Sudan develops, maintenance of the capacity of the audit office may be the most realistic ambition.

The project runs between May 2017 – April 2020. Support to the planning, execution, reporting and dissemination of audit results is a key part of the project. NAC has during the last years adopted audit manuals and participated in trainings in various areas, and now needs support to implement and utilise this knowledge in their audit work. NAC has underlined the need for on-the-job training. Providing support to the execution of specific audits will enable NAC to build capacity related to core activities.

The support also entails NAC participation at AFROSAI-E events, as well as sensitizing key auditees and the Public Accounts Committee (PAC) on NAC's function, standards, operations, recent findings and how audit reports can be followed up. This sensitization is regarded to be important to prepare for a stronger role of NAC in a more stable situation in South Sudan. To ensure institutionalization of skills internally, the project also includes support to management systems and an annual knowledge sharing workshop for all staff. The management support will focus on establishing an overall annual audit plan and system for monitoring, reporting and quality control in NAC.

2. Bilateral support to the Federal Office of the Auditor General in Somalia (OAGS)

The objective of the cooperation 2015-17 was to develop a new Strategic Plan for the OAGS based on a needs assessment. This was concluded by a "SAI Status and Needs report" and a Strategic plan 2017-2020 finalised and shared with development partners (DP) in September 2017.

Continued bilateral support to OAGS in 2018-2020 is being planned in cooperation with the AFROSAI-E and in coordination with the World Bank and the African Development Bank who is currently supporting OAGS financially.

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[6] Expected in October 2018

To ensure robust and relevant support for all the six strategic goals of OAGS, multiple mechanisms of support needs to be established, including support for recruitment of new staff, engagement of long-term advisors, peer-support mechanisms and direct financial support for procurements related to ICT and infrastructure. This is strategised in a "Comprehensive support plan to OAGS" 2017-2020. IDI seeks an advisory role for the totality of external support and be the responsible provider of peer-support in cooperation with AFROSAI-E. This will be organised through three peer-teams (audit, management systems and legal/external communication) with representatives of IDI, AFROSAI-E and regional SAIs. A dialogue with the Norwegian embassy in Nairobi has been initiated to look at the possibility for funding for the peer-support component. World Bank and the African Development Bank are funding partners for the other areas in need of support.

3. Support to SAIs in the Accelerated Peer-support Partnership (PAP-APP) Phase 1

IDI, AFROSAI-E and CREFIAF have established a partnership to support the SAIs included in the Global Call for Proposals Tier 2.[7] The name highlights the peer-support and partnership emphasis. Accelerated highlights the special, more intensive nature of the support.

The overall objective is to empower SAIs in politically unstable and challenging environments to enhance their capacity and to improve their performance, to be able to make a difference to the lives of the citizens in their countries in line with ISSAI 12:

- Strengthening the accountability, transparency and integrity of government and public sector entities
- Demonstrating ongoing relevance to citizens, Parliament and other stakeholders
- Being a model organisation through leading by example

The support is planned for two phases:

1. A Phase 1 of two years to assist the SAIs to strengthen strategic management of the SAIs and establish strategically based and long-term project proposals.
2. A Phase 2 of several years with support to implementation of project proposals developed in Phase 1, depending on the need, resources and request for support by the PAP-APP partners

Tailor-made cooperation agreements and activity plans have been made for phase 1 with each SAI, depending on their current needs in strategic management and support to develop project proposals. Generally, the activities to assist the SAIs in phase 1 is to:

- establish project functions, including strategic planning teams and communication facilities
- systematically assess their current capacity, performance and needs and to develop updated or new strategic and operational plans with involvement of all SAI staff
- consult key national stakeholders on expectations of SAI development
- print and share electronically the finalised strategic plan
- sensitise and motivate all staff and national stakeholders on the finalised strategic and operational plans
- develop a comprehensive plan and project proposals for external financial and human support to implementation of the strategic plan

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[7] The Global Call for Proposals (GCP) is a mechanism seeking to match SAI capacity development proposals with donor or INTOSAI funding. It aims to empower SAIs in developing countries to drive forward their capacity and performance by ensuring proposals for capacity development are SAI-led and aligned with the SAI's strategic plans. GCP is under the INTOSAI-Donor Steering Committee.
The GCP has two tiers, where most SAIs are in tier 1. These SAIs are expected to develop project proposals largely by themselves. The 2nd Tier of the GCP involves more intensive support to a small group of the most challenged SAIs that struggle with developing strategic capacity development programs, particularly SAIs in politically unstable or fragile and conflict environments.

- mobilise comprehensive support for implementation of the strategic plan

4. Systematise and share experiences of working with SAIs in fragile contexts

As working with SAIs in fragile countries raise special challenges, an extra effort will be done to systematise and share experiences related to this. This will be done through internal sessions in IDI, as well as the INTOSAI CBC work stream on Auditing in Complex and Challenging Contexts, where best practices and new approaches for supporting such SAIs are being discussed.

IDI Professional, Organisational and Institutional Capacity Development: the Numbers

		Professional Capacity Target 2019	Organisational Capacity Target 2019
No. of SAI Staff Supported and No. of SAIs Supported	Target	100	11 SAIs
	Actual		
Female Participation Rate	Target	44%	N/A
	Actual		N/A

Integration of Gender Issues and Empowerment of Women and Girls

The IDI will seek gender balance and encourage greater participation of women as resource persons and participants in all bilateral projects. How the SAIs can SAIs lead by example in the areas of gender, inclusion and diversity are also addressed when advising bilateral partners in strategic and operational planning. Specific gender related indicators are established for all the current bilateral projects.

Results & Indicators

See the IDI results measurement system for the expected results, indicators and targets for the bilateral support.

For the bilateral projects with SAI South Sudan and SAI Somalia, a separate and detailed result framework has been agreed. Please see the Cooperation agreements.

For the PAP-APP programme, the result framework below has been agreed with both the financial providers as well as the programme partners AFROSAI-E and CREFIAF. It should also be noted that each of the 9 SAIs in the PAP-APP programme has a tailored result framework based on the one below. Please see the Cooperation agreements.

SAI outcome	Expected outputs	Indicators of goal achievement	Targets
1. Strengthened SAIs strategic management	a. Strategic plans have been developed based on needs assessments and containing core elements for effective performance of the SAI. b. Operational plans are developed with a clear performance and results orientation, especially an indication of the number of audits to be carried out annually in relation with the SAI mandate and capacities	SAI-PMF SAI-3 *Strategic Planning Cycle* No of SAIs having a new or updated need based strategic plan No of SAIs with a new or updated operational plan developed using the partner methodology	Score 2 as an average by the end of 2019 7 of 8 by the end of 2019 7 of 9 by the end of 2019
2. SAIs have sufficient, effective and coordinated external support	a. Comprehensive plans for external financial and technical support to strategic plan implementation are developed. The plans show priority projects and contain specific project proposals.	No of SAIs having developed funding proposals linked to their strategic plans No of SAIs having comprehensive support agreements starting in 2020	7 of 9 by the end of 2019 5 of 9 by the end of 2019

	b. SAIs have dedicated staff and responsibility for coordination of external support c. Funding and cooperation agreements established to meet the needs of the Strategic plan implementation document		
3. SAIs lead by example in the areas of gender, inclusion and diversity	a. Gender, inclusion and diversity are considered by the SAIs in the strategic and operational planning process	No of SAIs who have made plans for improvements related to gender, inclusion and diversity Female representation in the SAI strategic planning team equal to or higher than the proportion of female employees in the SAI	7 of 9 by the end of 2019 7 of 9 of the partner-SAIs

Risk Management

Risk	Impact (H/M/L)	Likelihood (H/M/L)	Risk Response	Control Measures/Assessment	Responsibility for Control Measures	Residual Risk & Change (↑↔↓)	Notes
Developmental Risks							
1.Leave no SAI behind: SAIs in the most challenged environments are unable to effectively benefit from IDI work streams and initiatives and make little progress in strengthening their performance.	High	High	Treat	Gradual increase in the number of bilateral partnerships. Mobilise other INTOSAI providers of support. *(Partly controlled)*	DDG and Managers	High (↔)	It is assumed many challenged SAIs lack significant and/or relevant support
Operational Risks							
2.Partnerships: As IDI increasingly partners to deliver on its work streams and other initiatives, the IDI's partners may not have the same approaches and routines to ensure contribution towards sustainable change as IDI.	Moderate	Moderate	Treat	Make partnership agreements with country-based DP. Active use of Project Support Groups where established. Enter partnership agreements with global providers of support, to ensure a harmonised approach and cooperation in selected projects.	DDG and Managers	Medium	
3.Staff safety: a major incident would affect not only the involved staff, but have emotional and resource impact across IDI, and may potentially require IDI to suspend certain activities. Would also have significant impact on IDI's reputation.	High	Moderate	Treat & Transfer	Extra security pre-cautions and out of-country workshops. Appropriate insurance coverage, and support from in-country SAIs and International SOS. IDI crisis mgmt. policy and team established. Policies and approval for location of events and staff travel strengthened. *(Partly controlled)*	DDG and Managers	Moderate (↔)	A key success factor for bilateral support is presence and continuity, to be able to build trust and understanding, work with the whole SAI and give relevant advice. In some bilateral countries there is a high travel risk, and sometimes it may not be possible to work in-country. This will then lead to increased quality and sustainability risks.

GLOBAL FOUNDATIONS

Objective

IDI's Strategic Plan for 2019-2023 has established the Global Foundations Unit within IDI. This unit will be responsible for coordinating strategic partnership, measuring and maintaining data on SAIs and support to SAIs, helping to broker support to SAIs and advocate and communicate about good practices for working with SAIs. A significant part of the Unit's work will be concerned to working on behalf of the INTOSAI-Donor Cooperation.

Rationale

While the four work streams and three cross-cutting themes will be IDI's strategic priorities, each work stream can be strengthened by laying appropriate global foundations. IDI has identified the following four global foundations as essential to the successful delivery of the Strategic Plan.

- **Coordinating IDI's Strategic Partnerships**
- **SAI Measurement and Support data**
- **Brokerage role, which aims to help SAIs in scaling up support**
- **Advocacy and Communications**

Each of these necessitates some IDI engagement over and above activities that happen within the work streams. These foundations are intended to complement, and not inhibit, the partnership, advocacy and communications activities carried out by the individual work streams. In 2019, the primary focus will be to continue the work, on behalf of the INTOSAI-Donor Cooperation, previously carried out by the INTOSAI-Donor Secretariat, as the 2016-2018 Programme period has been extended into 2019.

The INTOSAI-Donor Cooperation is a strategic partnership between INTOSAI and 23 development partners (DP) to scale-up and strengthen support to SAIs in developing countries. The Cooperation was formed in 2009 when INTOSAI and 15 DP signed an MoU designed to strengthen the way support to SAIs is provided. Eight further DP have since joined. The MoU recognises that INTOSAI and the Donor commnity have the shared goal of stronger SAIs to enhance good governace, accountability, transparency and tackle corruption. It seeks to ensure that support to SAIs is country-led, that additional resources are mobilised in support of SAI strategic plans, and that all forms of support are provided in a harmonised and coordinated manner.

When incorporating the functions previously performed by the Secretariat into the IDI's Global Foundations Unit, they will be organised under the four compenents listed above.

Profile

Full Name	*Global Foundations Unit*
Duration	Part 1: INTOSAI-Donor Cooperation Phase 3: 2016-2019
	Part 2: New Initiatives under Global Foundations: 2019-2023
Link to IDI Results Measurement System (see OP main document, annex 1)	Contributes to SAI Global Outputs 1-26, by having the responsibility for the mechanism through which these are measured. Potentially contributes Global SAI Outputs 1-26 by providing a mechanism for all SAIs to identify needs and seek donor support that will improve their performances in these areas. Contributes to SAI Outcome 3, by advocating for and helping to enhance the value of SAIs, which

	strengthens the Public Financial Management of countries that respond positively to this.
Participating SAIs and Regions	As a global strategic partnership, the IDC seeks to strengthen the environment for all developing country SAIs. It also results in positive externalities benefitting developed country SAIs. In addition to the work IDI carries out on behalf of the Cooperation, the Global Foundations other work in conducting the Global Survey, Strategic Partnerships, advocacy and communications and Programme 360 will also aim to support all developing Country SAIs
Steering Committee Members	**INTOSAI Members:** SAI Brazil, European Court of Audit, SAI South Africa, SAI India, SAI Saudi-Arabia, SAI USA, SAI Austria, SAI Cameroon, SAI Tunisia, SAI Korea, SAI Jamaica, SAI Spain, SAI New Zealand, SAI Chile, SAI China, SAI United Arab Emirates, SAI Norway, INTOSAI Development Initiative **Donor Members:** African Development Bank, Asian Development Bank, Australian Agency for International Development, Austria (Austrian Development Agency), Belgium (Belgian Ministry of Foreign Affairs, Foreign Trade, and Development Cooperation), Canada (GAC), European Commission, France (Ministry of Foreign Affairs), GAVI Alliance, Global Fund, Inter-American Development Bank, International Fund for Agricultural Development (IFAD), International Monetary Fund (IMF),Ireland, Islamic Development Bank, Netherlands, Norway (Norad), OECD, Sweden (Sida), Switzerland (SECO), United Kingdom (Department for International Development),United States of America (USAID), World Bank

Strategic Partnerships will, inter alia, concern engagement with Donor and INTOSAI members in the Cooperation, but also engagement with other organgisations with a shared strategic interest with IDI and IDI's network within INTOSAI. The Strategic Partnership work will be coordinated within IDI, with roles and responsiblities distributed to other units and work streams according to relevance to their work.

SAI Measurement and Support Data will, in 2019, concern the maintenance and further improvements to the SAI Capacity Building database, data collection and management for IDI's performance reporting and planning for the 2020 Global Survey.

Brokerage role will be fulfilled through an extention of the Global Call for Proposals. In 2019, IDI will work towards further increasing the support initiated under Tier 1 and ensuring that the Tier 2 process leads to sustained and positive developments in support. There will also be a shift towards using more training initiatives as a vehicle for scaling up support, as experience and SAI and regional requests show that this is an area where more competency can reap benefits. IDI will also act as broker on a more informal basis, by using its network with providers of support to communicate observed needs from all its work in the work streams.

Advocacy and Communications will, in 2019, primarily concern advocacy for and communications about the MoU principles of the INTOSAI-Donor Cooperation. However, this will also develop towards advocating strategically for other areas where IDI's strategy forsees communications strengthen its goals.

Programme 360 is an internal monitoring initiative focused on verifying the sustainability and impact of IDI programmes, and lesson learning. Programme 360 will be delivered by the Global Foundations Unit in partnership with the IDI programme departments and the Strategic Support Unit.
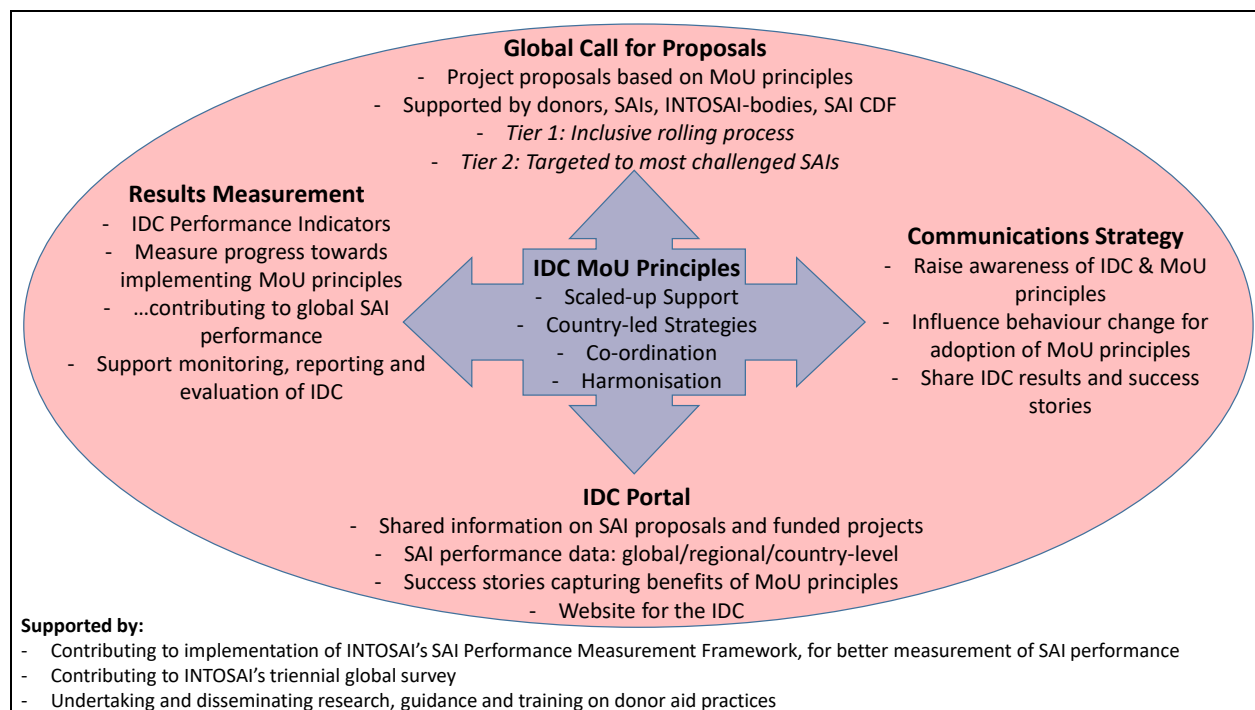
Implementation Strategy

Part 1: The INTOSAI-Donor Cooperation

Value Proposition of the INTOSAI-Donor Cooperation

The Cooperation is a strategic partnership between INTOSAI and 23 DP to scale up and strengthen support to SAIs in developing countries. The Cooperation is unique in bringing together partners who share a common goal of enhancing accountability, public financial management, transparency, and good governance through strengthening SAIs. The Cooperation provides a global forum to inform and strengthen stakeholders' policies and priorities for working with SAIs. It also seeks to influence behaviours to ensure that the objectives of the INTOSAI-Donor MoU are achieved; i.e. that support to SAIs is country-led, that additional resources are mobilised in support of SAI strategic plans, and all forms of support are provided in a harmonised and coordinated manner. By working together in a coordinated approach, the Cooperation increases efficiency and impact on the ground and avoids gaps and overlaps.

Strategic Pillars of the INTOSAI-Donor Cooperation

The Steering Committee responded to the findings of the INTOSAI-Donor Cooperation Evaluation[8] by placing achievement of the MoU principles at the heart of its new strategic direction. Together, these result in four strategic pillars of the Cooperation's future work, plus areas in which the Cooperation will support wider INTOSAI efforts. The strategic pillars for the Cooperation to progress towards implementing the MoU principles are shown in the following diagram.

Global Call for Proposals
- Project proposals based on MoU principles
- Supported by donors, SAIs, INTOSAI-bodies, SAI CDF
    - *Tier 1: Inclusive rolling process*
    - *Tier 2: Targeted to most challenged SAIs*

Results Measurement
- IDC Performance Indicators
- Measure progress towards implementing MoU principles
- …contributing to global SAI performance
- Support monitoring, reporting and evaluation of IDC

IDC MoU Principles
- Scaled-up Support
- Country-led Strategies
- Co-ordination
- Harmonisation

Communications Strategy
- Raise awareness of IDC & MoU principles
- Influence behaviour change for adoption of MoU principles
- Share IDC results and success stories

IDC Portal
- Shared information on SAI proposals and funded projects
- SAI performance data: global/regional/country-level
- Success stories capturing benefits of MoU principles
- Website for the IDC

Supported by:
- Contributing to implementation of INTOSAI's SAI Performance Measurement Framework, for better measurement of SAI performance
- Contributing to INTOSAI's triennial global survey
- Undertaking and disseminating research, guidance and training on donor aid practices

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[8] Evaluation of the INTOSAI-Donor Cooperation, 12 August 2015

Strategic Partnerships

An effective method for carrying forward the IDC MoU Principles is through collaboration with similar organisations. IDC is one of many organisations working advocating for increased transparency in the governance sector and improved public financial management (PFM). As a result, it would be worthwhile for IDC to collaborate, where possible, with other like-minded organisations pursuing similar goals. This work will help promote the role of SAIs in PFM, the potential for other organisations to utilise the knowledge and resources of local SAIs when pursuing their PFM goals, and to coordinate advocacy efforts for improved PFM in both local and global contexts.

Currently, there is good cooperation between IDC and other members of the INTOSAI family. Moving forward it will be worthwhile to explore options for outreach activities with organisations outside the INTOSAI world, as this is another approach to scaling up support for SAIs.

SAI Measurement and Support Data: INTOSAI-Donor Cooperation Portal

The SAI Capacity Development Database (SAI CDD) will remain online for the duration of the year. The greatest weakness for the database is its lack of updated and timely information, which can cause users to find the resource unhelpful. The focus for 2019 will therefore be on updating existing projects and registering new projects.

"Soft deadline" campaigns to update projects in the database have proven successful in increasing the number of updates and new submissions. Two "soft deadline" campaigns can be run in 2019. If time and resources permit, IDI can also reach out to individual organisations and request updates to projects on the database.

Short video guides can be created to help users to navigate and discover all features the database offers. These videos will assist database users and help to increase the database's visibility. Video guides will cover how to register as a new user and register new projects, how to update existing projects, and how to conduct targeted searches using the various filters to quickly find relevant information.

Several donors have noted the tediousness of entering the same project information into multiple databases. To avoid this database entry fatigue, IDI can work with partner organisations to examine best practices for simplifying the submission process for the SAI CDD, and potentially adjusting the database to better align with the data entry procedures of partner organisations.

Brokering of Support

Brokering of support will, in 2019, primarily consist of the Global Call for Proposals 2016-2018, which is being extended into 2019. The current Strategy that IDI is implementing on behalf of the Cooperation follows a two-tiered approach:

- 1st tier: an inclusive rolling process, whereby applicants develop and submit concept notes which are checked by the Secretariat against the MoU principles, before being shared with potential providers of support on a rolling basis. This will be complemented by regular batching and circulation of all proposals to SC members.
- 2nd tier: targeted support provided to the SAIs most in need of scaled-up and strengthened support. A GCP committee selected a small target group of nine SAIs in 2017. The target SAIs are currently working with the IDI Bilateral Unit's Accelerated Peer Partnership programme, in cooperation with CREFIAF and AFORSAI-E, and interested partners will work together to develop a needs-based proposal, in-line with the MoU principles, and provide support as required throughout the project management cycle.

After implementing this strategy for almost a year and a half, and reviewing the interim results during the implementation, and receiving feedback from SAIs and regional bodies, the Global Foundations Unit will make the following adjustments:

1. **A shift towards competency development:** Both SAIs and Regions have expressed a need to develop their competency in both applying for and managing support. The Global Foundations Unit has determined that the support provided through commenting on concept notes, though valuable, is not sufficient to raise the competency of SAIs to become sustainable and successful recipients of support. A solution to this is to carry out more training in donor engagement. The Global Foundations Unit is uniquely positioned to offer this type of training, as it recruits staff with both donor and SAI backgrounds who are able to relate to SAI context whilst providing instruction in meeting donor requirements. This has been part of the 2nd tier programmes, with positive feedback from participating SAIs, and it is an opportunity that should be made available to all SAIs.

2. **Better filtering of needs and opportunities:** The GCP has tried to match providers of support and SAIs by receiving proposals from SAIs and maintaining capability statements from providers to help SAIs see which organisations are best suited to support them. However, this has not been integrated into the matching process. The Global Foundations Unit will work to further develop its matching support by gathering categorised information from both providers and SAIs to create an initial filtering that provides a more targeted list of providers that can potentially help the SAI. The filtering will be based, amongst other things, on region, category of support (domain within SAI PMF Framework) and target countries for the provider.

3. **Finalising Tier 2:** The Tier 2 was established in 2017 and in 2018 IDI's bilateral unit has cooperated with AFROSAI-E and CREFIAF to create the Accelerated Peer Partnership programme, which provides an initial needs assessment and strategy work to develop the potential for larger scale support. In 2019 the Global Foundations Unit will follow up this work and gather lessons learned from the participating SAIs towards the end of the year, in order to evaluate the potential for having another round of Tier 2.

4. **Presentation of Opportunities:** The INTOSAI-Donor Cooperation is currently working on methods of broader engagement with the INTOSAI Community. This creates an opportunity for developing country SAIs or regions to present support needs directly to donors. The Global Foundations Unit will present this opportunity to SAIs that submit concept notes that are assessed to have a lot of potential to generate support.

Advocacy and Communications

The Global Foundations Unit, will, on behalf of the IDC, continue to communicate the results and success stories of the combined efforts of the INTOSAI and Donor communities in strengthening SAI performance, and where possible, show how the MoU principles and Cooperation activities contribute to these results.

The integration of the IDS into IDI under the new Global Foundations Unit will help to streamline communication work where IDC and IDI objectives overlap. Success stories will highlight cases where work was funded by an IDC member and implemented in whole or in part by IDI. The choice of branding and logo will be selected based on discussion and agreement between IDI Management and the INTOSAI-Donor Steering Committee Leadership.

The Communications Strategy will continue to be the guiding document for communication activities carried out under the IDI Global Foundations. The IDI Communications Strategy, which covers the entire IDI organisation, will be used as a guide as well. Both strategies are largely complimentary.

Most major work on establishing the IDC Portal is now complete. The focus will be on filling in missing information, streamlining navigation, and optimizing content delivery. Active IDC engagement on social media will continue as well, highlighting the work of member organisations with SAIs and the outcomes of IDC initiatives such as the Global Call for Proposals.

Survey work carried out in 2018 shows that the awareness of the Cooperation, its work and the MoU principles are behind targets. The Global Foundations will work more actively to increase this in 2019 and survey it again.

Results Measurement

The SC endorsed the results framework in the Programme Document[9] and further elaborated the Cooperation's draft Performance Measurement System[10]. By extending the programme period by one year, the Cooperation continues with same results system for one year, however, the Global Foundations Unit now proposes updated targets for 2019, where applicable, for approval by the IDI Board. Key performance indicators[11] are identified at the levels of Cooperation objective, intermediate objective, expected results and outputs. This includes various performance indicators to measure progress on the strategic pillars of the Cooperation, developed together with the GCP, Database and Communications working groups. It also identified how the data would be collected, quality assured and reported, and identified two indicators at the global objective level, for informal tracking.

Indicators in the performance measurement system will enable measurement of performance of the Cooperation including progress towards implementing the MoU principles, as well as changes in aspects of SAI performance, aggregated to the global and regional level. It will therefore facilitate monitoring, reporting and future evaluations, provide the driver for SC dialogue on its own performance, and further efforts to change behaviour and implement the MoU principles. Data on the performance indicators will be recorded in, and made accessible through, the IDC Portal, and key achievements communicated in line with the Cooperation's communications strategy.

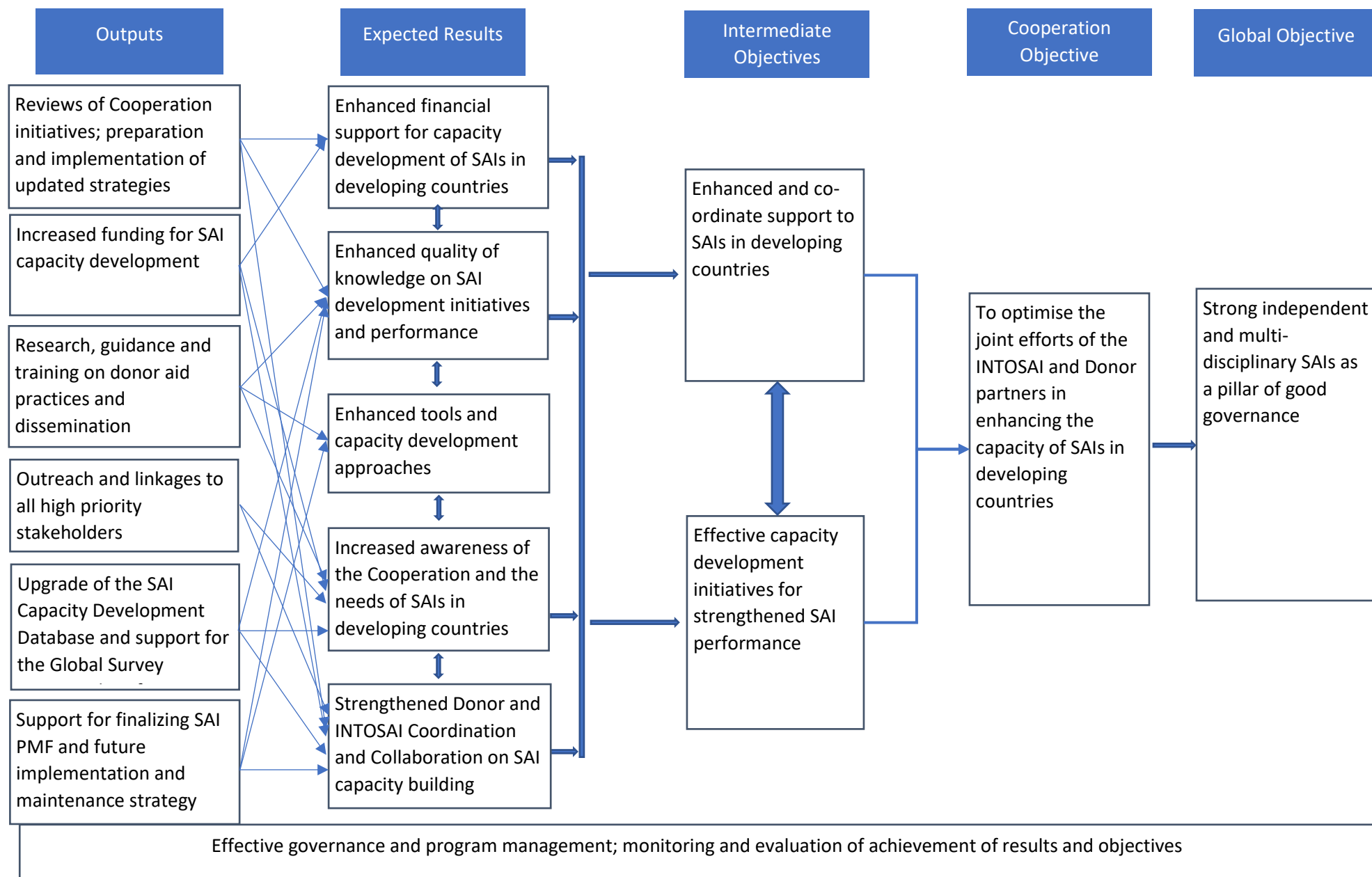The extension of the current strategy means that the Cooperation Objective Indicators are still applicable, as they have targets for 2020. However, the intermediate objectives and outputs need updated targets for 2019.

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[9] INTOSAI-Donor Cooperation Program Document, 18 February, Annex 2
[10] INTOSAI-Donor Cooperation Program Document, 18 February, Annex 3
[11] Including baselines, milestones, targets and data sources

Programme Results Framework & Indicators

Outputs	Expected Results	Intermediate Objectives	Cooperation Objective	Global Objective

Reviews of Cooperation initiatives; preparation and implementation of updated strategies

Increased funding for SAI capacity development

Research, guidance and training on donor aid practices and dissemination

Outreach and linkages to all high priority stakeholders

Upgrade of the SAI Capacity Development Database and support for the Global Survey

Support for finalizing SAI PMF and future implementation and maintenance strategy

Enhanced financial support for capacity development of SAIs in developing countries

Enhanced quality of knowledge on SAI development initiatives and performance

Enhanced tools and capacity development approaches

Increased awareness of the Cooperation and the needs of SAIs in developing countries

Strengthened Donor and INTOSAI Coordination and Collaboration on SAI capacity building

Enhanced and co-ordinate support to SAIs in developing countries

Effective capacity development initiatives for strengthened SAI performance

To optimise the joint efforts of the INTOSAI and Donor partners in enhancing the capacity of SAIs in developing countries

Strong independent and multi-disciplinary SAIs as a pillar of good governance

Effective governance and program management; monitoring and evaluation of achievement of results and objectives

INTOSAI-Donor Cooperation Results Systems

The results system seeks to facilitate monitoring, reporting and evaluation of the INTOSAI-Donor Cooperation (the Cooperation), including its relevance and contribution to sustainable performance improvements in SAIs, and ultimately the contribution of SAIs to Sustainable Development Goal 16.6: Develop effective, accountable and transparent institutions at all levels. The Cooperation's value proposition focuses on bringing together partners with shared goals, influencing policies and priorities, changing behaviours to strengthen collaboration, facilitating more effective support to strengthening SAIs, and communicating the results and successes of the INTOSAI and Donor communities in strengthening SAIs.

The necessary components of the results system are indicators, baselines, milestones and targets at relevant levels of the results chain, including contribution (*as distinct from attribution*) to the Cooperation Objective. It also identifies data sources, drawing where possible on existing data, and the responsibilities, frequency and cost of data collection. Baselines are drawn *inter alia* from the 2014 Global SAI Stocktaking report, which draws on a number of diverse underlying data sources, as well as IDI's Strategic Plan Results Framework, which in addition draws on aggregated and anonymised information from SAI PMF assessments. These are supplemented by indicators and baselines from the Cooperation's 2014 Performance and Financial report. The Output Indicators may be further developed in light of the proposals by the various Steering Committee working groups.

SAI PMF: During the Programme period, the Cooperation's role in relation to SAI PMF has changed as the role of global coordination and support for SAI PMF has been transferred from the INTOSAI-Donor Secretariat to the IDI, effective January 2017. Also, funding for SAI PMF implementation is no longer be channelled through the Cooperation's budget. Members of the Cooperation will retain a role as members of the SAI PMF advisory group, and it is expected that the Framework will be used as the preferred global framework for assessing SAI performance. As a result, the Results System 2016-2018 retains some indicators, at the level of expected results, relating to SAI PMF assessments, but does not include output indicators on the global coordination and support role beyond 2016. For 2019, these indicators will not be published by the Global Foundations Unit for the Cooperation.

Measuring the Performance of the Cooperation, and its Efforts to Strengthen the Performance of SAIs[12]

<p style="text-align:center; color:#4a86c5;">Cooperation Objective Indicators</p>

COOPERATION OBJECTIVE: Optimise the joint efforts of INTOSAI and Donor partners in enhancing the capacity of SAIs in developing countries[13]				
Cooperation Objective Indicator CO1: Transparency of Audit Reports	**Baseline 2014**	**Milestone 1 2016**	**Milestone 2 2017**	**Target 2020**
a) Percentage of developing country SAIs reporting that at least 80% of their completed audit reports were made available to the public in the previous financial year. b) Percentage of developing country SAIs reporting that they did not make any reports public in the previous financial year.	a) 48 %[14] b) 15 %		a) 50 % b) 10 %	a) 60 % b) 5 %
	Achieved:		a) 39 % b) 37 %	a) % b) %
	Source: a) INTOSAI triennial Global Survey (Calculation based on data from GS Q44 and 45) b) INTOSAI triennial Global Survey (Calculation based on data from GS Q44 and 45)			
Cooperation Objective Indicator CO2: ISSAI Implementation	**Baseline 2015[15]**	**Milestone 1 2016**	**Milestone 2 2017**	**Target 2020**
Total number and percentage[16] of developing country SAIs that have undergone a SAI PMF assessment and have reached the following SAI PMF scores in their journey towards ISSAI implementation: **Financial Audit Process** a) SAI PMF assessment score of 2 or higher on SAI-12 [Pilot version] or SAI-10 [Endorsement version] **Performance Audit Process** b) SAI PMF assessment score of 2 or higher on SAI-16 [Pilot version] or SAI-13 [Endorsement version] **Compliance Audit Process** c) SAI PMF assessment score of 2 or higher on SAI-14 [Pilot version] or SAI-16 [Endorsement version]	a) 11 (58 %) b) 9 (47 %) c) 9 (47 %)		a) To be tracked b) To be tracked c) To be tracked	a) To be tracked b) To be tracked c) To be tracked
	Achieved:		a) 11 (52%) b) 10 (48%) c) 11 (55%)	
	Source: Secretariat review of all available SAI PMF assessments (Note that in calculating the baselines, indicators marked as not applicable (NA) were included in the sample, effectively treating these as cases where the threshold was not met. This has been corrected in calculating the 2017 milestones).			

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[12] Measurement takes place at the end of the calendar year in question (i.e. "Baseline 2014" measures the situation as at 31 December 2014).

[13] Cooperation Objective indicators are used for monitoring the overall performance improvement of SAIs. Such high level performance changes are the result of all forms of SAI capacity development and cannot be attributed solely to the INTOSAI-Donor Cooperation.

[14] The baseline has been corrected from 70% in a prior version. 70% was the figure for all countries globally, including high income countries. The milestones and targets have been adjusted accordingly, from 75% and 80% respectively.

[15] Calculated on the basis of 19 available SAI PMF-reports.

[16] The number of available SAI PMF assessments carried out by developing country SAIs that reached the required scores. The percentage in brackets is calculated as the percentage of the available assessments.

Cooperation Objective Indicator CO3: Strategic Planning	Baseline 2015[17]	Milestone 1 2016	Milestone 2 2017	Target 2020
Percentage of developing country SAIs with a high quality strategic planning cycle **(MoU Principle)** a) *Measured by SAI PMF assessment score of 3 or higher on SAI-8 [Pilot version] or SAI-3 [Endorsement version];* b) *Measured by answers to questions in the INTOSAI Global Survey*	a) 37 % b) N/A		a) 47% b) 60%	a) 57% b) 75%
	Achieved:		a) 28% b) 30%	a) % b) %
	Source: a) Secretariat review of all available SAI PMF assessments b) INTOSAI triennial Global Survey (Questions 64-68)[18]			

Cooperation Objective Indicator: CO4: Audit Coverage	Baseline 2014	Milestone 1 2016	Milestone 2 2017	Target 2020
Percentage of SAIs in developing countries meeting the following 'audit coverage' criteria for each audit discipline: • Financial audit: at least 75% of financial statements received are audited (including the consolidated fund / public accounts or where there is no consolidated fund, the three largest ministries) • Compliance audit: the SAI has a documented risk basis for selecting compliance audits that ensures all entities face the possibility of being subject to a compliance audit, and at least 60% (by value) of the audited entities within the SAI's mandate were subject to a compliance audit in the year • Performance audit: on average in the past three years, the SAI has issued at least ten performance audits and/or 20% of the SAI's audit resources have been used for performance auditing	**Financial:** LDC & LI = 69% LMI = 69% UMI = 66% **Compliance:** LDC & LI = 57% LMI = 64% UMI = 59% **Performance:** LDC & LI = 38% LMI = 44% UMI = 55%		**Financial:** LDC & LI = 72% LMI = 72% UMI = 69% **Compliance:** LDC & LI = 60% LMI = 67% UMI = 62% **Performance:** LDC & LI = 41% LMI = 47% UMI = 58%	**Financial:** LDC & LI = 75% LMI = 75% UMI = 72% **Compliance:** LDC & LI = 63% LMI = 70% UMI = 65% **Performance:** LDC & LI = 44% LMI = 50% UMI = 61%
	Achieved:		**Financial audit:** LDC & OLI = 71% LMI = 60% UMI = 69% **Performance audit:** LDC & OLI = 32% LMI = 58% UMI = 49% **Compliance audit:** LDC & OLI = 48%	**Financial:** LDC & OLI = % LMI = % UMI = % **Performance:** LDC & OLI = % LMI = % UMI = % **Compliance:** LDC & OLI = %

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[17] Calculated on the basis of 19 available SAI PMF reports.

[18] Specific definition given in file 'IDC Results Framework – Explanation to Calculation of Indicators'

		LMI = 54%	LMI = %
		UMI = 69%	UMI = %
	Source: INTOSAI Triennial Global Survey (Questions 37, 41 & 39)		

Intermediate Objective Indicators

INTERMEDIATE OBECTIVE 1: Enhance and Coordinate support to SAIs in Developing Countries					
Intermediate Objective Indicator: IO1	**Baseline 2015**	**Milestone 1 2016**	**Milestone 2 2017**	**Target 2018**	**Target 2019**
a) Cumulative number of significant capacity development initiatives originating from the Global Call for Proposals and/or funded through the SAI CDF (i.e. exceeds $0.3 million for the SAI, and/or has a duration of 2 years or longer) b) Percentage of developing countries which, in the year in question, have participated in / benefitted from a significant capacity development initiative (i.e. exceeds $0.3 million for the SAI, and/or has a duration of 2 years or longer)	a) Baseline 41[19] b) 51 %	a) 45 b) 55%	a) 55 b) 60%	a) 65 b) 65%	a) 70 b) 70%
	Achieved:	a) 42 b) 41 %	a) 46 b) 39%	a) b) %	a) b)
	Source: a) Monitoring of initiatives originating from the GCP and SAI CDF b) Calculations based on SAI Capacity Development Database				
INTERMEDIATE OBECTIVE 2: Effective capacity development initiatives for strengthened SAI performance					
Intermediate Objective Indicator: IO2	**Baseline 2014**	**Milestone 1 2016**	**Milestone 2 2017**	**Target 2018**	**Target 2019**
Percentage of capacity development initiatives originating from the Global Call for Proposals and/or funded through the SAI CDF, which are aligned with the strategies of participating SAIs, designed based on a robust needs assessment, and (where relevant) evaluated as fully or substantially achieving their purpose[20] **(MoU Principle)** a) Global and regional initiatives b) Bilateral initiatives	100 % (Not disaggregated by type of initiative)		a) 80 % b) 80 %		a) 85% b) 85%
	Achieved:		a) 100[21]% b) 100%	N/A	
	Source: Monitoring survey and review of evaluations of initiatives originating from the GCP and SAI CDF				

Expected Results Indicators

EXPECTED RESULT 1: Enhanced financial support for capacity development of SAIs in developing countries	

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[19] Calculated on the basis of projects originating from the Global Call for Proposals and SAI CDF data.

[20] Baseline from a small sample, expect figures in future years on a larger sample to be smaller

[21] Results for a) and b) based on SAI Capacity Database reporting for SAI CDF projects. Still too early to include data from GCP in current program period. Will include reporting for 2018 to include current round of GCP.

Expected Result Indicator: ER1	Baseline 2014	Milestone 1 2016	Milestone 2 2017	Target 2018	Target 2019
Moving three year average annual financial support for the benefit of SAIs in developing countries **(MoU Principle)**	US $62 million	US $70 million	US $75 million	US $80 million	US $80 million
	Achieved:	US $69 million	US $68.4 million	US $ million	US $ million
	Source: Calculations extracted from SAI Capacity Development Database. The figure is determined by calculating the average of the total annual support provided in the past three years.				

EXPECTED RESULT 2: Enhanced quality of knowledge on SAI development initiatives and performance					
Expected Result Indicator: ER2	Baseline 2015	Milestone 1 2016	Milestone 2 2017	Target 2018	Target 2019
Cumulative number of developing countries with a SAI performance report based on the SAI PMF framework	19	21	35	50	N/A[22]
	Achieved:	19	34 (TBC at year end)		
	Source: IDI records of SAI PMF pilots				

EXPECTED RESULT 3: Enhanced tools and capacity development approaches					
Expected Result Indicator: ER3	Baseline 2015	Milestone 1 2016	Milestone 2 2017	Target 2018	Target 2019
Status of SAI PMF within INTOSAI	Pilot	Endorsed by Congress	N/A	N/A	N/A[23]
	Achieved:	Endorsed by Congress	N/A	N/A	
	Source: Official records of the XXIInd INCOSAI, and future CBC meeting records.				

EXPECTED RESULT 4: Increased awareness of the Cooperation and Collaboration on SAI capacity development					
Expected Result Indicator: ER4	Baseline 2015	Milestone 1 2016	Milestone 2 2017	Target 2018	Target 2019
Percentage of survey respondents stating that they are fully/significantly aware of: a) The nature of the Cooperation as a Strategic Partnership b) The Cooperation's main outputs c) The MoU principles, as stated in the Communications Strategy	N/A	N/A	N/A	75% (for each response)	75% (for each response)
	Achieved:	N/A	N/A	a) 36%[24] b) 64% c) 33%	a) b) c)

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[22] This will be reported under the SAI PMF Unit's performance reporting.

[23] See footnote 16

[24] Of the surveyed organisations, only 33 SAIs responded to this survey, none of the donor members of the Cooperation responded.

	Source: Triannual communications survey, sent to donor SC members for distribution to a representative sample of staff involved in PFM / SAI capacity development work; and staff of SAI international relations departments in a representative sample of SAIs across different regions.				

EXPECTED RESULT 5: Strengthened donor and INTOSAI coordination and collaboration on SAI capacity development					
Expected Result Indicator: ER5	**Baseline 2014**	**Milestone 1 2016**	**Milestone 2 2017**	**Target 2018**	**Target 2019**
Percentage of developing countries with an established donor coordination group to facilitate coordination of support to the SAI, in which all providers of support participate **(MoU Principle)** a) As reported by SAIs b) As reported by donors	a) 35% b) N/A	N/A	a) 50% b) 50%	N/A	N/A[25]
	Achieved:	N/A	a) 47% b) Not reported[26]	N/A	N/A
	Source: a) INTOSAI Triennial Global Survey (next due 2017) b) Targeted survey among donor members of the SC				

Technical Notes

Origin of Initiatives: A number of indicators within the results system refer to "capacity development initiatives originating from the Global Call for Proposals and/or funded through the SAI CDF". To collect data on these indicators, the Global Foundations Unit will compile a list of such initiatives as the target population. In cases where the origin of the initiative is unclear or disputed, the Global Foundations shall initially follow a broad and inclusive approach by considering all initiatives that are linked to GCP concept notes as originating from the GCP and shall seek confirmation of this from the recipient SAI (and if applicable, provider of support). Where the recipient SAI confirms an initiative does not match with its GCP concept note, it shall be excluded from the target population.

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[25] Global Survey will be conducted in 2020.

[26] The survey was sent out to donors, but had a very low response rate, which skewed the results very positively. After determining that the data collected was not representative, especially compared with the global survey results, we determined that it should not be published and that the SAI report provides more reliable data.

Exit Strategy

The Cooperation has decided to extend its current programme period by one year and will work on a longer term strategic approach in 2019. The IDI Board will be considering the proposal from the Cooperation to carry out operational work on behalf of the Cooperation, primarily through the IDI Global Foundations Unit. Should it accept the proposal from the Cooperation, IDI will be committed to this through its Strategic Plan 2019-2023. The proposed working arrangements between the IDI and Cooperation, if agreed to by both parties, will be assessed after 3 years at the latest, in 2021.

Part 2: New Initiatives under Global Foundations: 2019-2023

Strategic Partnerships

In 2019, the Global Foundations Unit will start to coordinate the engagement with other organisations to look for formal opportunities to strengthen all the work IDI is performing. The Global Foundations Unit will itself engage with Strategic Partnership organisations where this is related to the work of the Unit itself, it will also keep track of IDI stakeholder engagement in other areas. However, it will be up to the Work Streams themselves to engage directly and form strategic partnerships with organisations whose work is linked to their objectives. For example, the Relevant SAIs Work Stream will be responsible for engaging with the UN on Audit of SDGs, the independence work stream will be responsible for engaging with Parliamentary organisations, if applicable.

SAI Measurement and Support Data

Global Survey

The Global Foundations Unit will be responsible for carrying out the 2020 Global Survey and Global Stocktaking report. The planning and initial activities this task will start in the second half of 2019.

Programme 360

The objective of Programme 360° is to enhance the contribution of IDI work streams/programmes to strengthening the performance and capacity of SAIs by monitoring SAI Outcomes in IDI's Results Framework. This will be developed in 2019 with significant support from the Strategic Support Unit.

Brokering Support

The primary vehicle for brokering support will be the Global Call for proposals (see above). However, the Global Foundations Unit will also be responsible for consolidating information about SAI needs that is collected through IDI's engagement through all its Units and Work Streams.

Advocacy and Communications

The Global Foundations Unit will be responsible for implementing IDI's new Advocacy and Communications strategy. This strategy has been harmonised with the Communications work IDI plans to do on behalf of the IDC (see part 1), but the Global Foundations Unit will also be responsible for communicating IDI's value. The main areas of responsibliity in communication and advocacy to strengthen support to SAIs in developing countries are:

  A. Communicating IDI's value
  B. Raising Awareness on the role, benefits and challenges of SAIs
  C. Advocating for better SAI Environment and support

The activities outlined under the work to be done on behalf of the IDC will cover raising awareness on the roles benefits and challenges of SAIs and advocating for better support, through promoting the MoU principles.

The Global Foundations Unit will also communicate IDI's value by developing success stories related to IDI Work Streams and Global initiative. This will not be a priority in 2019, as it is very early in the implementation phase, but it will communicate successes from current IDI initiatives.

Global Foundations will raise awareness of the role, benefits and challenges of SAIs through showing results and impact of SAI work, this will be done through developing success stories and communicating about SAI Measurement results. In 2019, for work that is not connected to the IDC, this will be limited to success stories concerning previous IDI interventions.

In advocating for better SAI Environment, the primary work will be in IDI work streams, such as independent, well-governed and relevant SAIs, but the Global Foundations will support their communication work and help ensure that results are widely known. In 2019 this will primarily consist of providing advice in the early phases of interventions to ensure that there is a basis for developing and disseminating success stories later in the strategic period.

Gender

For all new interventions, the IDI Global Foundations Unit will conduct a gender analysis to determine whether gender objectives are applicable for its interventions. However, the team will require enhanced capacity to this and developing the capacity will be a priority in 2019.

Results Measurement

The following table summarises the new indicators for IDI's Global Foundations outputs, which are not linked to INTOSAI-Donor Cooperation Activities. Please note that the baselines for these will mostly be determined in early 2019, based on complete data from 2018. Realistic, but ambitious targets will also be determined at this time.

Risk Management

Under the Global Foundations Unit, key risks that are applicable to the Cooperation and its objectives must be identified and effectively managed. The IDI Board is responsible for the risk management framework and approving the risk management approach for activities that IDI carries out on behalf of the Cooperation and activities that are not related to the Cooperation. Risks related to the Cooperation, especially strategic level risks, will be discussed and addressed in the various fora for engagement that are agreed upon between the IDI and the INTOSAI-Donor Steering Committee. The Global Foundations Unit will be responsible for maintenance of the risk register and bringing new risks to the attention of the SC leadership and IDI Board.

The SC will:

- Review and discuss annually any key strategic risks raised by the IDI, which require the efforts of the entire Cooperation to mitigate the risk.

The SC leadership will:

- Review the risk register in conjunction with the Global Foundations Unit's 4-monthly reporting and at the annual Strategic Dialogue (including prior to the SC meeting), to ensure all significant risks are identified and effectively managed.
- Review new critical risks and risks that are being realised, when brought to its attention by the Global Foundations Unit

The Global Foundations Unit will:

- Develop and maintain a risk register recording critical risks to implementation of the program purpose (below)
- Propose a risk response (tolerate, treat, transfer or terminate) to each critical risk identified
- Propose mitigating measures to reduce the likelihood and/or impact of residual risks

- Propose a risk owner to undertake the mitigating measures for each residual risk
- Regularly review and update the risk register, and submit to the SC leadership and full SC for approval as required above
- Bring new critical risks and risks that are being realised to the attention of the SC leadership, IDI board, funding donors and SC as appropriate

Risk management

Risk	Impact (H/M/L)	Likelihood (H/M/L)	Response	Control Measures/Assessment	Responsibility for Mitigating Measures	Residual Risk & Change (↑↔↓)	Notes
Developmental Risk							
1. Leave No SAI behind: SAIs in the most challenged environments are unable to effectively benefit from IDI work streams and initiatives and make little progress in strengthening their performance.	High	High	Treat	Improvements to the GCP process, follow-up of Tier 2 SAIs to gather lessons learned, shift towards building capacity in applying for and maintaining sustainable support and increased push for Tier 1 applications *(Partly controlled)*	DDG and Manager	High	
2. Insufficient awareness and application of the MoU principles among the INTOSAI and Donor communities, thus not delivering the behavioural change required to enhance the effectiveness of SAI capacity development support	High	High	Treat	Increased awareness raising of the MoU principles within INTOSAI and international development fora. Increased communication of results and successes, and implementation of communications strategy. *(Partly Controlled)*	All SC members, DDG and Manager	High	
3.Insufficient donor interest for supporting GCP Tier 2	High	Moderate	Treat	Ramp up engagement activities and promotion work to emphasise the importance of tier 2 round *(Partly Controlled)*	All SC members	Moderate	
4.Insufficient SAI engagement in participating in Tier 1	High	Moderate	Treat	Reach out to eligible SAIs and regional organisations to stimulate submission of new concept notes. *(Partly Controlled)*	DDG and Manager	Moderate	

Risk	Impact (H/M/L)	Likelihood (H/M/L)	Response	Control Measures/Assessment	Responsibility for Mitigating Measures	Residual Risk & Change (↑↔↓)	Notes
5.Insufficient donor interest for supporting Tier 1	High	Moderate	Treat	Work to improve upon concept notes in target SAIs and engage with potential donors who are active in their regions. Engage with other providers of support *(Partly Controlled)*	DDG and Manager	Moderate	
Operational Risk							
6.Partnerships: As the Global Foundations Unit partners with other organisations to achieve its objectives, the partners may not have the same approaches and routines to ensure contribution towards sustainable change.	Moderate	Moderate	Treat	In developing new partnerships, IDI is entering into formal partnership agreements setting out the requirements and commitments on its partners, and the governance arrangements to review and ensure these commitments are met. *(Strong controls)*	DDG, SC members, Regions, INTOSAI Committees and other partnering organisations	Low	
7.Information on the database is inaccurate and incomplete, undermining its effectiveness in facilitating better coordination of capacity development support, and tracking volumes of support	High	Moderate	Treat	Development of new IDC Portal will make the database/ website more useful and interesting SC members to provide updated information regularly Global Foundations Unit to carry out quality control of the data *(Partly Controlled)*	SC members, DDG and Manager	Moderate	

8.Insufficient, credible global and regional information on SAI performance and results from SAI capacity development initiatives to demonstrate the results and achievements of the Cooperation.	Modera te	High	Treat	Collaboration between partners that also need such global and regional information	DDG, all SC members	Moderate	
				Establish systems to collect and aggregate such information, and guarantee anonymity of country level information where requested	DDG and Manager		
				Continually promote measurement of SAI performance and SAI capacity development results, and publication where appropriate	All SC members		
9.Quality: Global Foundation deliverables are not of sufficient quality to contribute to SAI performance improvement, which may also damage IDI's reputation.	High	Moderate	Treat	IDI quality control processes within Global Foundations Unit. Robust recruitment practices for staff. Regular use of external evaluations and reviews, with recommendations implemented. Identification and sharing of lessons learned and success stories of IDI interventions. Staffing levels and turnover as threats to quality. *(Partly Controlled)*	DDG Global Foundations	Moderate	
10.Funding: Insufficient, unpredictable and/or short- term funding undermines ability to plan for and implement long term capacity development initiatives under its work streams, reducing sustainability ad impact.	High	Moderate	Treat	Have a robust Strategic Plan as basis for funding, maintain strong communication with and reporting to donors, including robust use of evaluations. Diversify funding sources. Enter into agreements with long-term commitment towards Global Foundations. *(Partly Controlled)*	DG, SSU, DDG	Moderate	
11.Staffing: Global Foundations Unit cannot secure the quantity and quality of staff	High	Moderate	Treat	Use of open, global, competitive recruitment increasingly advertised through IDI social media channels. New remuneration policy finalised, and implementation procedures proposed. Appropriate trainings/ development opportunities for current staff to strengthen skills/competencies necessary for implementing IDI's Strategic Plan.	DDG	Medium	

				(Partly Controlled)		🟧	
12.Gender: Global Foundations cannot fully integrate a gender perspective into delivering its portfolio	High	Moderate	Treat	Conduct appropriate Gender analysis for new interventions and increase staff competency regarding gender issues. *(Partly Controlled)*	DDG, SSU	Medium	
Reputational Risks							
13. Perceptions of conflict of interest between IDI Global Foundations and other recipients of support	Moderate	Low	Treat	IDI Global Foundations will work to scale up support for other organisations than IDI. To avoid conflict of interest, employees in Global Foundation Unit will not work to raise funding for IDI itself and its success as a unit will be based, in part, on its ability to generate support for other organisations. *(Strong controls)*	DG and DDG.	Low	

IDI DEVELOPMENT

Background

In order to effectively implement its mandate and meet the results at relevant levels of the IDI results chain in the IDI results framework, the IDI Strategic Plan sets forth the following focus areas for building IDI's capacity to deliver:
- Professional Team
- Strengthening Stakeholder Relations and Leveraging Support
- Strengthening Systems
- Ensuring Financial Sustainability
- Renewing Organisational Structures
- Maintaining Good Governance
- Environmental Stewardship
- Monitoring and Evaluation
- Integrating Gender

In 2019, IDI will give priority to the following internal development projects to achieve the results set out in the Strategic Plan[27]:

1. Organisational Changes needed to implement the new Strategy
2. Integrate gender
3. Organisational review
4. Implement the Global Communications and Advocacy Strategy
5. Develop and implement IDI policies
6. Develop a new Competency Framework
7. Improve the Efficiency of Internal Processes
8. Staff Development

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[27] Note that this list does not include delivery of recurring internal activities, such as maintenance of the website, implementation of IDI's communication, appointment of new Board members etc.

Project Implementation Matrix

The projects will be implemented by involvement of the IDI Board, management and staff through a participative approach where staff are involved in the different projects including planning, developing and implementing them as new IDI practices.

DEVELOPMENT AREA	2019
Organisational changes for new Strategy	1. Adapt approaches to design and delivery of initiatives throughout 2019 to fully embrace the move to work streams 2. Review organisational structure considering new strategy 3. Develop staff (see below)
Integrate gender	1. Coordinate/facilitate external gender support 2. Develop necessary policies 3. Train staff (see staff development below) 4. Integrate gender analysis in new initiatives under the work streams
Global Communications and Advocacy Strategy	1. Review responsibilities for communications and advocacy (see also organisational Review above) 2. Develop a work plan based on the strategy 3. Start implementation
IDI Policies	1. Revise IDI Policies: Special focus on gender in the first half of 2019. 2. Implement the updated Code of Ethics and launch activities for implementation of relevant policies 3. Update Procurement Policy
Competency Framework	1. Develop a new competency framework, considering the required resources for achieving the objectives of the new Strategy and the competency components of the new remuneration system.
Improve the Efficiency of Internal Processes	1. Review administrative processes for budgeting, monitoring and reporting (including performance measurement systems and success stories), including dynamic reporting systems for each work stream, lowering the production time on 4-monthly monitoring and automating financial reporting at work stream level.
Staff Development	1. Gender training for staff to strengthen general gender awareness and gender integration in IDI's work 2. Training according to needs identified through the annual staff appraisals in 2018