OPERATIONAL PLAN
2019

INTOSAI
IDI
DEVELOPMENT INITIATIVE

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Executive Summary of the Operational Plan 2019

1. Executive Summary of the IDI Operational Plan 2019

Implementing the new strategic priorities and shifts of IDI's Strategic Plan will bring about many gradual changes. Some of them have already started during 2018, while others will commence in 2019 as reflected in this first Operational Plan under the IDI Strategic Plan (2019-2023).

In 2019, IDI will transition from programmes to work streams and start to fully integrate a gender perspective. Ongoing initiatives will continue but will be placed under respective work streams (and their components) and fully integrated throughout 2019 and beyond. IDI will also continue to provide SAI-level within work streams and as provider of last resort for bilateral support throughout 2019.

IDI is confident to deliver on planned strategic priorities with a balanced budget based on IDI's results framework[1] and on projected funding for 2019. However, IDI is ready to reduce plans in case funding assumptions do not hold or to increase the scope of its work if additional funding becomes available.

IDI will deliver on the following strategic priorities in 2019:

a) Provide support through work streams

IDI will deliver its support through four work streams, delivered at the global, regional and SAI-level:

Professional SAIs	Relevant SAIs	Well-Governed SAIs	Independent SAIs
Component 1: Support SAIs in Determining ISSAI Implementation Needs	**Component 1:** Foster Innovation in Audit and Education Practice	**Component 1:** Enhance the Measurement of SAI Performance	**Component 1:** Support and Advocate Globally for SAI Independence
Component 2: Facilitate SAI Capacity Development for Implementing ISSAIs	**Component 2:** Leverage on Technological Advancement	**Component 2:** Strengthen Strategic Management and Ethical Behaviour in SAIs	**Component 2:** Provide Targeted SAI-level Support
Component 3: Enhanced Audit Quality Arrangements	**Component 3:** Facilitate Audit Impact	**Component 3:** Support SAIs in Strengthening their Engagement with Stakeholders	**Component 3:** Facilitate Effective Partnerships and Stakeholder Engagement in Support of SAI Independence

Work streams will include developing and implementing Global Public Goods (GPGs), lessons learned, education initiatives, creating resource pools, being a centre for knowledge and innovation, and supporting groups of SAIs with similar needs.

In 2019, IDI will continue to provide SAI-level support to facilitate sustainable change, within work streams. This will target two groups: firstly, SAIs that show commitment and readiness in their participation in IDI initiatives, but need deeper support to ensure sustainable change; and secondly, SAIs classified as being in fragile situations[2] and other SAIs facing significant development challenges.

b) Continue IDI's bilateral support

IDI's holistic bilateral support for SAIs cuts across all work streams. IDI will give priority to consolidating and managing the existing portfolio in 2019.

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[1] Indicators with baselines and targets can be found in the results measurement system.
[2] For a lack of common language across INTOSAI bodies and development partners, IDI will continue to use the international definition of fragile situations and the harmonised list of fragile situations issued by the World Bank Group as a starting point. However, within each work stream, IDI will also consider support to other SAIs in developing countries that are not on this list, but where the SAI faces significant development challenges.

c) *Strengthen IDI's work streams and bilateral support with global foundations:*

IDI has identified four global foundations as essential to the successful delivery of the IDI Strategic Plan. Some of the following activities have been identified for 2019:

- **Strategic Partnerships, Stronger Partners (especially INTOSAI Regions)**: IDI will continue to engage with members of the INTOSAI-Donor Cooperation, but also with organisations sharing a strategic interest with IDI. Partnerships in work streams will be continued and enhanced as appropriate.
- **Measure and Monitor SAI Performance and Support:** IDI will start to plan the Global Survey and Stocktaking in 2020, maintain and improve the SAI Capacity Building database. IDI will also develop and launch programme 360 to better assess sustainability and impact.
- **Broker of Support**: IDI will continue the Global Call for Proposals (tier 1 and 2), shift towards using more training initiatives as a vehicle for scaling up support and match SAIs with providers of support on a more informal basis within work streams.
- **Advocacy and Communications for Behaviour Change**: IDI will focus on communications and advocacy for the INTOSAI-Donor Cooperation while gradually strengthening IDI global communications and advocacy based on IDI's new Global Communications and Advocacy Strategy.

To contribute to effective, accountable and inclusive SAIs and to support the implementation of IDI's strategic priorities, IDI will also focus on *SAI culture and leadership*, *SAI communications and stakeholder management as well as inclusiveness and gender* as *cross-cutting priorities*. They will reinforce each other and will be embedded in the design and delivery of work streams and their components, in IDI's bilateral support and global foundations. In 2019, IDI will start to fully integrate a gender perspective through a variety of measures, including the gradual integration of a gender analysis into the design and implementation of new IDI initiatives.

IDI's approach to deliver its strategic priorities and to build its own capacities to deliver in 2019:

With the new Strategic Plan, IDI will manage an evolving portfolio and find the appropriate balance between its role as enabler and provider of support. IDI will ensure no SAI is left behind by offering support based first and foremost on SAI needs. IDI will also have to live up to its plan to fully integrate gender in its strategic priorities and in IDI as organisation by securing external support in 2019.

During 2019, IDI will refine its approach to readiness and conditions for support by developing a policy for provision of support and reviewing cases when IDI may exit support.

Delivering on IDI's strategic priorities in 2019 means having a professional team and strong systems in place. This translates into ensuring an appropriate number of staff with adequate and developing competencies. Therefore, IDI will develop a new competency framework and implement the new remuneration system from the beginning of 2019. IDI will continue improving its systems by digitising its invoice processing and payment systems and by looking into further lowering costs and increasing its efficiency. IDI will also consider the appropriate organisational structure to enable delivery of the 2019-23 Strategic Plan.

Strengthening stakeholder relations with a variety of traditional and non-traditional partners and gradually increasing stable funding over the period will be another focus for 2019.

Finally, from 2019, IDI will be moving towards a single, holistic results framework that brings together both global SAI performance and results from IDI initiatives. The strong new results measurement system will help to strengthen IDI's system of monitoring and evaluation.

Operational Plan
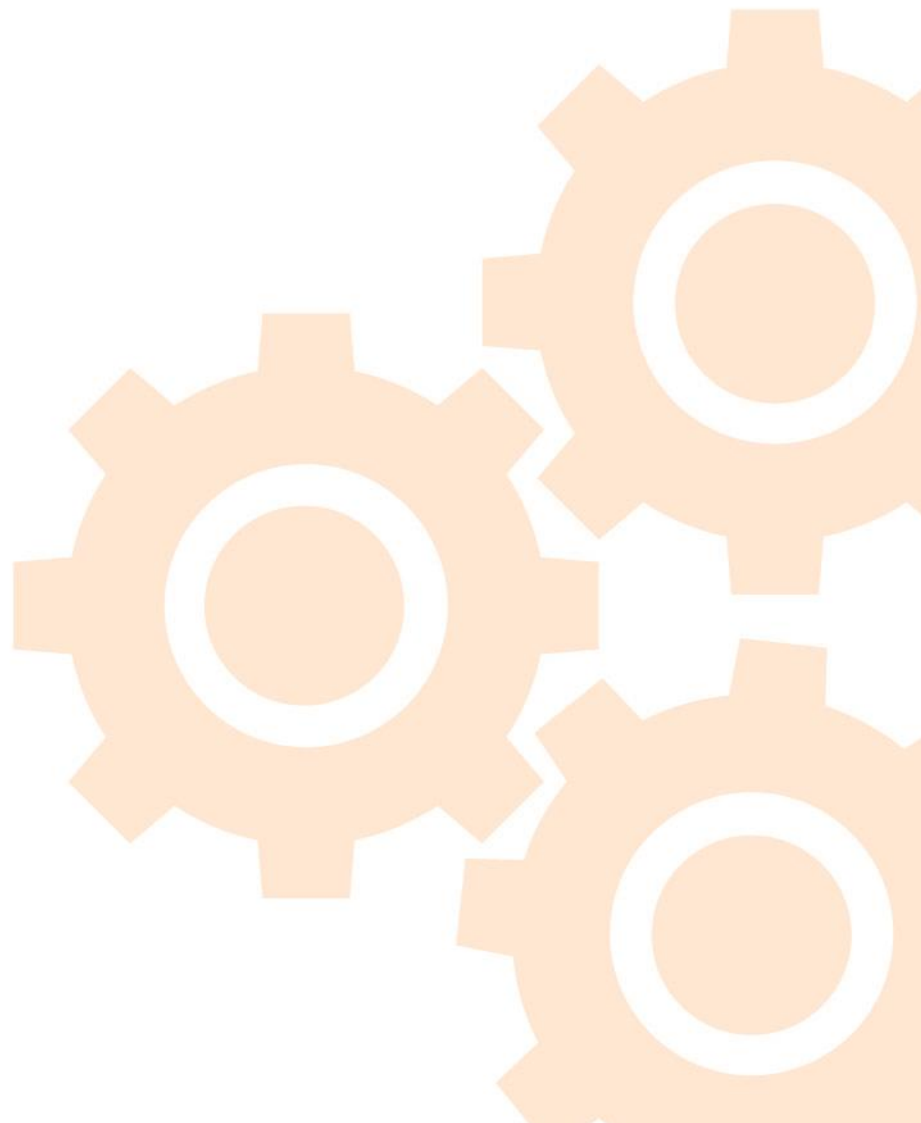
at a Glance

2. Operational Plan at a Glance

Outreach	

SAIs	− Support to around 90 different developing country SAIs
	− Support to around 200 developing country SAI teams *(SAIs often benefit from multiple IDI initiatives)*
	− Support to at least 20 SAIs in countries officially classified as fragile situations (56% of all fragile situations − harmonised list 2019)
	− Continued bilateral support to 11 SAIs in challenged situations
	  ✓ 2 long-term support
	  ✓ 9 strategic support under PAP-APP
	− SAI-level support across all work streams:
	  ✓ 3 SAIs to strengthen SAI independence
	  ✓ 15 SAIs to support implementation of stakeholder engagement strategies
	  ✓ 2 SAIs supported in ISSAI implementation including quality assurance systems

SAI Leaders & Staff	− Capacity development support to over 1000 SAI leaders and staff

Other Stakeholders	− Outreach to other stakeholder groups:
	  ✓ Broad stakeholders via the auditing the SDGs initiative under relevant SAIs work stream
	  ✓ Development partner staff through 'Working with SAIs' training
	  ✓ Development partner staff and consultants through SAI PMF training

Female Empowerment	− Target 44% female participation across all IDI initiatives

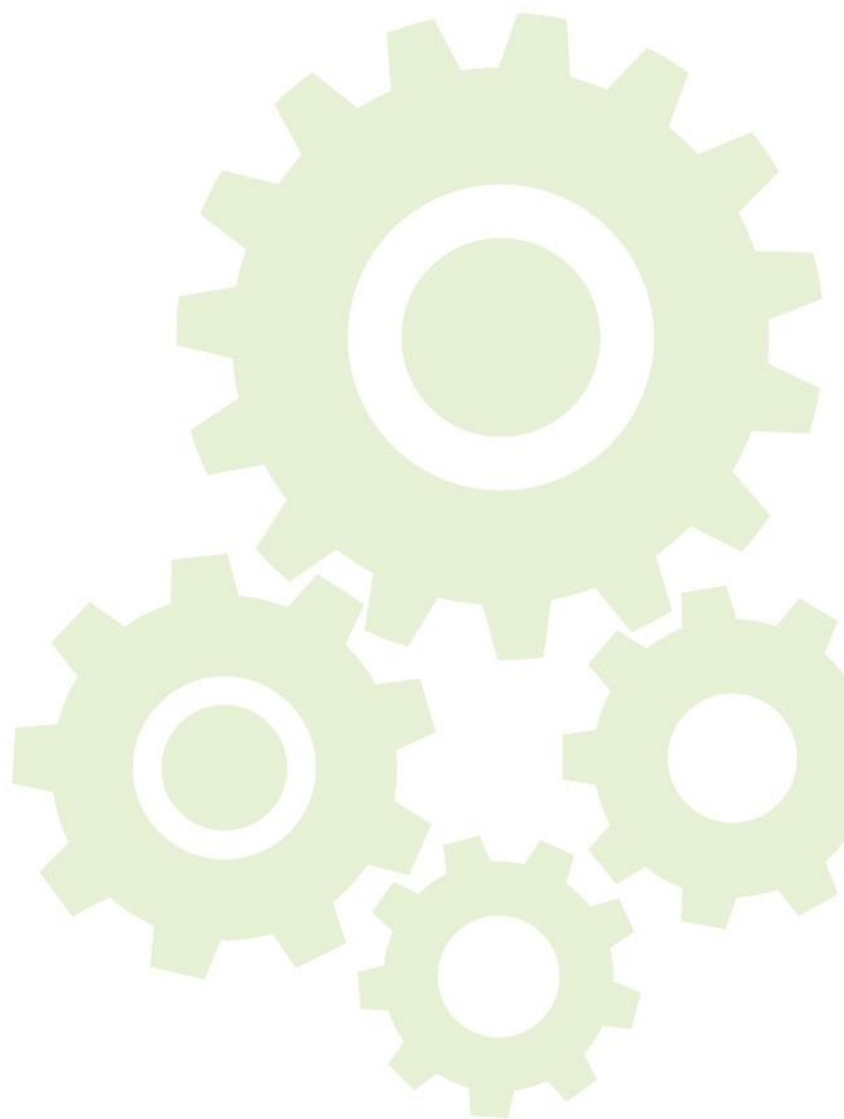| Strategic Priorities	
Independent SAIs	− Guidance 'Towards SAI Independence' published − Increased advocacy (events, publications) on SAI independence − Mechanism for rapid advocacy support to SAIs facing threats to their independence established − Support to SAI Somalia to develop strategy for engaging stakeholders around independence
Well-Governed SAIs	− Raise awareness on SAI PMF, train further 150 assessors, facilitate conduct, use and publication of assessments, and undertake Independent Reviews of assessments − 'SAI Strategic Management' guidance finalised and published − 70 SAI staff trained on strategic management − 10 SAIs supported to complete new strategic plans and report on their performance − 100 SAI staff trained to assess SAI stakeholder engagement practices, and stakeholder engagement strategies drafted in 44 SAIs − 120 SAI staff trained to assess SAI practices in implementing the SAI's Code of Ethics, and assessments conducted in 30 countries
Professional SAIs	− 9 Global Public Goods on ISSAI Implementation developed / maintained as per plans − Digital education materials for PESA qualification developed − 20 QA facilitators trained

Strategic Priorities	
	– Over 20 SAI staff trained for Cooperative Financial Audits in ASEANSAI, contributing to at least 5 audit reports submitted – Ongoing SAI-level support to SAI Tonga for ISSAI implementation – Over 30 ISSAI-based Cooperative Audits subject to QA review organised by IDI (on frameworks for fighting corruption, preparedness for implementation of the SDGs, and financial audits in ASEANSAI)
Relevant SAIs	– Guidance on Auditing the SDGs finalised and published – Compendium on global/regional findings from auditing preparedness for implementation of the SDGs published – IDI Innovation Exchange Series ('Green Hat') launched – UN-IDI SAI Leadership & Stakeholder Meeting delivered – Future IDI support initiatives on data analytics and facilitating audit impact designed – At least 5 SAIs submit their audit reports on national preparedness for implementation of the SDGs – Over 40 SAIs supported to complete and submit their audit reports on the Institutional Framework to Fight Corruption
Bilateral Support	– New partnerships established with donors and SAIs to fund and deliver support to SAIs in challenged environments – SAIs supported for enhanced independence, strengthened strategic management, and to conduct and disseminate audit reports
Cross-Cutting Priorities	– Commitment of SAI leaders for participation in IDI initiatives obtained – Education and awareness raising activities targeting SAI leaders across all initiatives – Leadership development and change management increasingly integrated into IDI initiatives – Focused support for leadership development in SAI Young Leaders and PESA – Increased focus on stakeholder engagement and communications across all work streams – Develop and implement gender analysis tools to support design of new IDI initiatives – Support to SAIs to consider and integrate gender in their organisational and audit practices
IDI Global Foundations	– Integrate INTOSAI-Donor Secretariat activities into IDI: secure agreement on roles and dialogue mechanisms – Identify and reach out to potential strategic partners; enter partnership agreements – Continue support to organisational development of INTOSAI regions – Offer 'Working with SAIs' training to SAI's development partners – Commence planning for 2020 Global Survey and Stocktake – Maintain and strengthen SAI capacity development database – Maintain global SAI performance data gathering systems – Continue delivery of the Global Call for Proposals; offer training to strengthen capacity of SAIs to engage with development partners – Launch IDI's Global Communications and Advocacy Strategy – Continue delivering communications activities on behalf of the INTOSAI-Donor Cooperation

Delivering the Plan	
Building Capacity to Deliver	− New remuneration system from 1 Jan 2019 to strengthen recruitment and retention − Development of staff competency framework in 2019 to ensure IDI has the staff skills to deliver − Training and support for IDI staff to better build gender awareness and gender lens into IDI initiatives − Further strengthening of finance, HR and IT systems − Long-term financial forecasting and planning embedded into decision making − Organisational structure adapted to new Strategic Plan − Increased e-learning and electronic communication to cut CO2 emissions, minimise impact on climate change and the environment

Measuring Results	− New results framework incorporating lessons from mid-term review of IDI Strategic Plan 2014-18
	− IDI's former high-level and multiple programme-level results frameworks combined into a single, connected results framework
	− Results measurement system covering the full results chain, across all IDI strategic priorities:
	  ✓ IDI outputs (34 indicators measured annually)
	  ✓ IDI Supported SAI-level outputs (27 indicators measured annually)
	  ✓ Global SAI outputs (26 indicators measured every 3 years)
	  ✓ SAI outcomes (7 indicators measured every 3 years)

Managing Risks	− Risk management approach and risk register well established and owned by IDI Board − Top 20 risks to achievement of IDI Strategic Plan identified: developmental (8), operational (8), reputational (4)
Learning through Reviews and Evaluations	− IDI's internal learning initiative 'Programme 360' and evaluation plan for 2019-23 to be designed and launched during 2019 − Ongoing lesson learning in each work stream and bilateral support
Resources for Delivery	− Estimated revenues 78m NOK (71m NOK 2018) − Estimated expenditure 78m NOK, giving a balanced budget − Plans to further scale-up within 2019 as new resources come on stream − Continued significant in-kind support from INTOSAI community − Resource base diversified − Plan for gradual scale-up of resources and delivery during 2019-21

Introduction

3. Introduction

This Operational Plan is a one-year plan for 2019. It is based on the new IDI Strategic Plan 2019-23 (SP). The SP is designed to increase the impact and sustainability of IDI's work, and identifies new strategic priorities and the following two major strategic shifts:

1. A change from a programme to a work stream approach
2. The integration of a gender perspective throughout the SP period.

The planned shifts and new priorities build on previous experience. IDI plans for gradual growth and a gradual transition in the SP period. In some areas the strategic shifts have already started. In other areas, IDI has a portfolio of ongoing programmes which will continue to be delivered as planned to participating SAIs. 2019 will thus be a transition year where ongoing changes will continue to be implemented and new changes will start.[3]

1. From Programmes to Work Streams

IDI's transition from programmes to work streams will be gradual. In 2019, IDI's programme portfolio will transition into four work streams, as illustrated. The work streams are built around meeting the core needs of effective, accountable and inclusive SAIs, as explained in the SP.
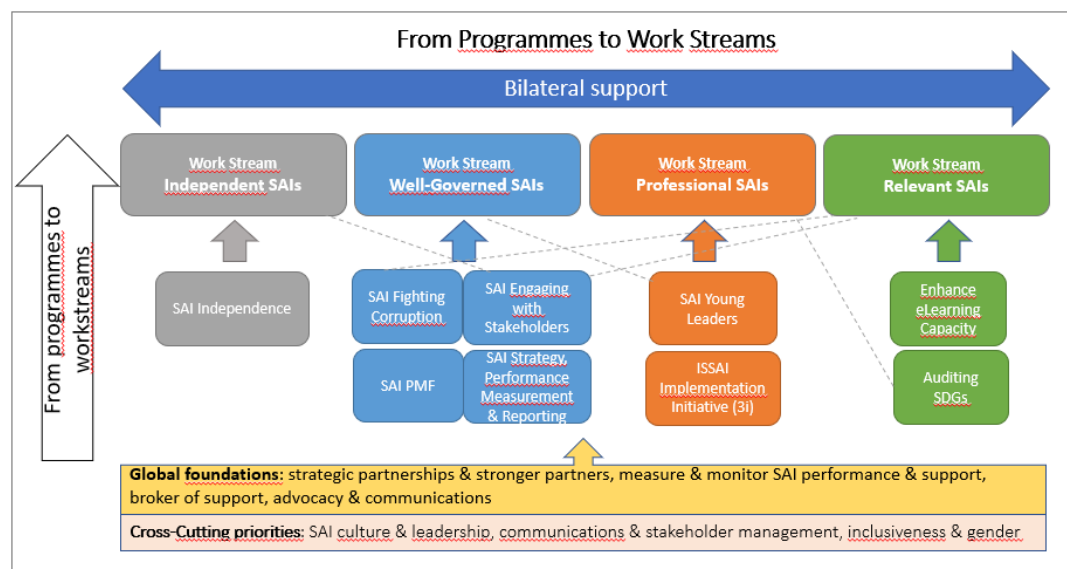
In 2018, IDI had 9 programmes, a portfolio of bilateral support, and hosted the INTOSAI-Donor Secretariat. While programmes have been placed under the four work streams, some have strong links to other work streams as illustrated by the dotted lines. The SAI Fighting Corruption programme, for example, has an important component that is directly linked to the work stream on relevant SAIs. To avoid a division of programmes, the whole programme and all its components were placed under the work stream on well-governed SAIs.

In 2019, IDI will adapt its approaches to the design and delivery of its initiatives. Form and speed of the move to work streams may differ to some extent within work streams and their components and between work streams. IDI will also make sure to utilise synergies between the work streams and their components. The aim is to gradually change to more continuous, comprehensive, integrated initiatives within and between work streams. IDI will also review its organisational structures, its design and delivery approaches and necessary staff competencies to support implementation of the work stream approach.

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[3] See IDI's results framework and measurement system for results to be achieved in 2019.

2. Integration of a Gender Perspective throughout the SP

Building on IDI's work on integrating gender in its work and at organisational level over the last couple of years, IDI will increase its efforts to mainstream gender throughout the SP period, starting in 2019. IDI will secure an external gender support function that will support IDI in developing necessary policies and in training staff. The aim is to gradually but fully integrate gender in IDI as an organisation and in IDI's work, e.g. by having a gender analysis for each new IDI initiative. Gender will be a focus and at the same time a cross-cutting issue for IDI.

Continued SAI-level support

Continued SAI-level support is planned for 2019 within work streams and under IDI's bilateral support where IDI acts as peer provider of last resort.

From 2019 onwards, IDI will target its SAI-level support as laid out in the SP. The shift to work streams places additional recognition on the importance of SAI-level support to maximise the sustainability and impact of changes to SAI performance. As a core feature of the new work stream approach, IDI will seek to consolidate this in 2019 with available financial resources, IDI capacities, availability of IDI staff and with other providers of support.

Global foundations

IDI will strengthen the four work streams by laying four appropriate global foundations:

- Strategic partnerships, stronger partners (with a focus on INTOSAI Regions)
- Measure and monitor SAI Performance and Support
- Broker of Support
- Advocacy and Communications for behaviour change

IDI's global foundations will include integration of the activities of the INTOSAI-Donor Secretariat, as well as global functions previously carried out within IDI, such as the triennial INTOSAI Global Survey and Global SAI Stocktaking Report. Integrating this work into IDI will simplify the governance arrangements of the Secretariat and enable the INTOSAI-Donor Cooperation (IDC) to refocus on more strategic matters. Details of the method of interaction between IDC and the IDI will be worked out and approved in 2019.

Delivering IDI´s Strategic Priorities
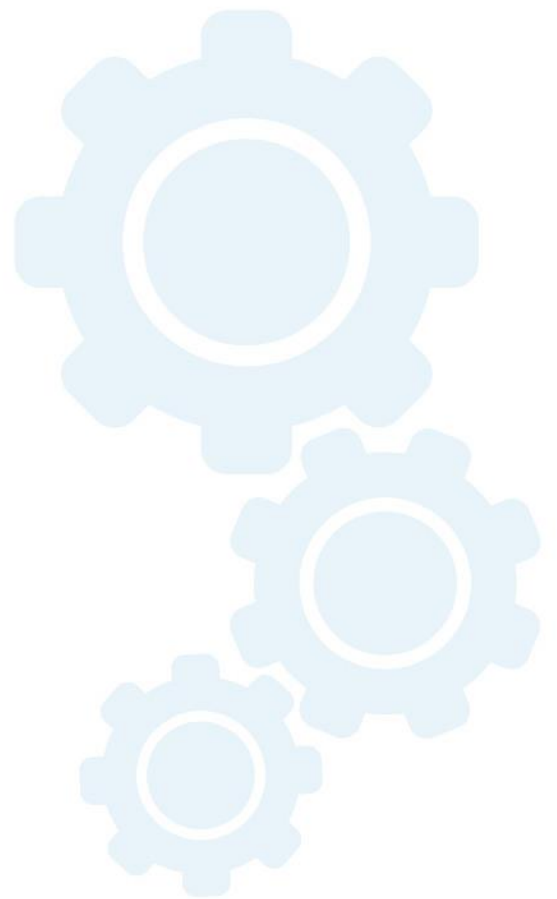
in 2019

3. Delivering IDI's Strategic Priorities in 2019

IDI Work Streams

IDI considers a work stream to be a continuous and regular support function through which IDI supports SAIs in enhancing performance and capacities. In contrast, IDI's traditional programmes were a time bound set of activities, which were often one-off interventions open only to participating SAIs. While programmes provided support on specific areas, work streams support a network of connected functions in an SAI,

Programmes
- Timebound support
- Limited scope
- Fragmented support
- Short to medium term

Work Streams
- Continuous support
- Comprehensive
- Integrated support
- Long term

thus providing more integrated support. Programmes generally had a short to medium term time perspective of 2 to 3 years. Work streams are long term and are envisaged to continue not only for the duration of one Strategic Plan, but across Strategic Plan periods. Within work streams, support and training will be open to all SAIs on a continual basis, rather than only being open to participating SAIs at specific points within a programme.
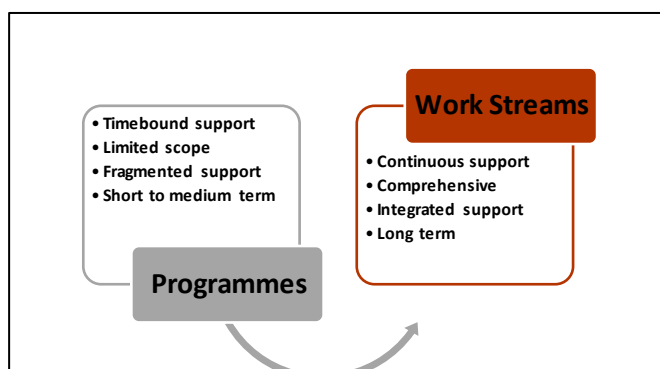
Independent SAIs

Independent SAIs WORK STREAM

Independent SAI is a key pillar of national integrity and governance systems. The independence of an SAI from the executive bodies it audits[4] is fundamental to its role in public accountability, and in building trust between the organs of the state and society. Yet evidence[5] shows that levels of financial and operational independence are low, and declining, in many regions of the world. SAI Heads face reduced protection from unjust removal; SAIs face increased interference in their budgets from the executive; and many 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. This 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 2019 Operational Plan, IDI will continue to support SAI independence.

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:

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

a.   Demonstrating the Value and Benefits of independent SAIs in strengthening accountability, transparency and integrity. IDI will work globally to establish partnership with key global and regional players like the UN, development partners, Parliamentary bodies, and CSOs to keep the topic of SAI independence on the global agenda and 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.   IDI will in 2019 seek to mobilise funding to recruit new staff in order to establish a knowledge function on SAI independence to analyse global and regional trends and learn lessons. Even though IDI has gathered some relevant data on SAI Independence, it will take some time to systematise data and collect addition information for this function to be fully operational.

c.   IDI will seek to establish a mechanism to mobilise rapid advocacy support to SAIs facing threats or challenges to their independence based on need and request from SAIs and their cooperating partner. IDI will seek to partner with other INTOSAI bodies and other relevant stakeholder depending on the nature of the support and the challenges facing the SAI.

Component 2: Provide Targeted SAI-level Support for Independence

IDI has in 2017-18 piloted support to the SAIs of Suriname and Gabon in enhancing their Independence. IDI will in 2019 take stock on the lessons learned from the pilot and continue to support some SAIs in strengthening their independence, as follows:

a.   Provide and coordinate support. Depending of the need of the SAI, this may include mapping the current state of SAI legal and practical independence, developing a strategy for enhancing SAI Independence and support to drafting legislation.

b.   Facilitate stakeholder engagement at the country level in support of SAI independence. IDI will assist SAIs in engaging with key stakeholders to mobilise continuous support for greater independence.

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.

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. IDI has in 2018 engaged in cooperation with CAROSAI, CREFIAF and AFROSAI-E with regards to SAI Independence and will in 2019 continue to strengthen the partnership with them and potentially other INTOSAI Regions.

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 NGOs, and coalitions of CSOs focused on accountability. IDI will in 2019 together with the INTOSAI Regions and possible other relevant INTOSAI bodies, explore relevant partners and seek to establish practical partnership for the support of SAI Independence both at global, regional and country level.

c. The Development Community. Development partners are relevant both at global and regional level, but they are particularly important at country level as they have access to the political establishment in a country. In the pilot of the SAI Independence programme, IDI has partnered with relevant development partners at country level and this will continue in 2019. IDI will in addition try to establish partnership with the development partners community at global and regional level to strengthen the advocacy for SAI Independence and potentially develop joint global strategies for SAI Independence.

Well-Governed SAIs

The rationale for the Well-Governed SAIs work stream is that 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 leading to impact for citizens. 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 Global Stocktaking report shows that while almost all SAIs have a strategic plan, there are substantial opportunities for improving their quality. INTOSAI's endorsement of the SAI PMF in 2016 provides a sound basis for strengthening and monitoring these strategic plans, and for measuring the resulting changes in SAI performance and capacity over time, at the global, regional and SAI level. The Stocktaking also revealed significant areas for improvement relating to implementing SAI's Ethical Codes, and SAIs enhancing communication and engagement with stakeholders.

As 2019 is the first year of the IDI Strategic Plan 2019-2023, the first years of the Strategic Planning period will be a transition from the "traditional" IDI approach with programmes with a limited scope and timeframe to more continuous support a more holistic scope. For the Well-Governed SAI work stream there are initiatives like SAI Engaging with Stakeholders (SES), SAI Fighting Corruption (SFC), Strategy Performance Measurement and Reporting (SPMR), and SAI PMF where IDI has committed to an implementation plans both with SAIs participating in the programmes and development partners for funding. The transition into an integrated work stream will therefore need to be aligned to the commitments already made with partners. For 2019, this means that IDI will seek to establish synergies between the initiatives particularly for SAI participating in more than one of the initiatives.

The three key components of the work stream will be covered in 2019 as follows:

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 by undertaking thorough assessments of performance at regular intervals both to serve as baseline and as a measure of progress. SAI PMF is the INTOSAI framework for performance measurement of SAIs. IDI will support SAI PMF by implementing the INTOSAI SAI PMF implementation strategy and by integrating SAI PMF assessment as a key part of the SPMR initiative. In 2019, the SPMR

initiative in 2019 will focus strongly on providing facilitated support to SAIs for doing SAI PMF assessments. The results of SAI PMF will then serve as a basis for developing their strategic plans.

Component 2: Strengthen Strategic Management and Ethical Behaviour in SAIs

Once SAIs have established a thorough understanding of their current situation through the SAI PMF assessment, they will need to consult with their key stakeholders to establish a solid basis for Strategic Management. The next steps will be to develop strategic and operational plans, to establish a related monitoring system, periodically report on the progress and make decision based on the observed progress. IDI will in 2019 support SAIs in strategic and operation planning and establish related monitoring systems through the SPMR initiative.

As processes related to strategic management should be supported by systems and practices to ensure professional conduct and ethical behaviour, IDI will in 2019 assist SAIs in strengthening their Code of Ethics in accordance with ISSAI 30 through the SFC initiative.

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 also on how well 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. This can also be enhanced through sustained interaction with other stakeholders such as the media, civil society organisations and citizens.

IDI will in 2019 through the SES and the SPMR initiative support SAIs in development of stakeholder engagement and communication strategies, provide SAI level support to SAIs to implement their strategies by initiating interactions with key stakeholders and finalise the Guide on Stakeholder management.

Professional SAIs

The Professional SAIs work stream aims to support SAIs in enhancing their professionalism and delivering high quality audits by moving towards ISSAI compliance. ISSAI 12 calls on SAIs to carry out audits in accordance with their mandates and applicable professional standards. In keeping with the needs of SAIs and mandate given by INTOSAI, IDI has been supporting ISSAI implementation through the 3i Programme since 2012. The 3i programme has now been upgraded to professional SAIs work stream due to the continuing high prioritisation of this need by SAIs, emphasis on ISSAI implementation in INTOSAI's Strategic Plan 2017-2022 and the emphasis on IDI's role as 'an essential INTOSAI mechanism for bringing together "on the ground" support for the implementation of professional standards.

Under this work stream 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 customisation and in depth support.

Component 1: Support SAIs in Determining ISSAI Implementation Needs

IDI will support SAIs in determining ISSAI implementation needs by developing and maintaining global public goods, i.e. version 1 of ISSAI Compliance Assessment Tools for FA, PA and CA (2019) and updating IDI's mapping tool and guidance. In 2019, IDI will also create a pool of ISSAI Implementation Needs Assessment Facilitators and provide SAI Level support to three selected SAIs in assessing their ISSAI implementation needs.

Component 2: Facilitate SAI Capacity Development for Implementing ISSAIs

In 2019, the updated versions of ISSAI Implementation Handbooks for FA, PA, CA will be available in all four languages. IDI will continue design and development work on the Professional Education for SAI Auditors (PESA) Pilot in 2019. The pilot is being developed on an **EAR** framework (education, assessment and reflection). In 2019, IDI, together with several strategic partners, will design and develop the education initiative and the assessments for the pilot. The education initiative will combine digital education, social learning, optional face to face support and audit experience at SAI level. The education initiative will also include development of an initial professional development portfolio. IDI will recruit and convene a panel of examiners to develop assessment materials. Delivery of the pilot will commence during 2020 for 600 SAI auditors.

In facilitating capacity development for implementing ISSAIs, IDI will also focus on leadership education as SAI leaders are key drivers of any SAIs journey towards greater professionalisation. Based on the enthusiastic positive feedback received for the pilot, the SAI Young Leaders initiative will continue in 2019. While the delivery format will be updated based on lessons learned, the initiative will continue to aim at growing SAI Young Leaders (SYL) 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 yourself, 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.

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, IDI will update its cooperative audit support model to provide for flexibility in blending the different types of support provided for a cooperative audit, sharpen the focus on quality control and assurance and provide for an additional element of facilitating audit impact for SAIs which have conducted high quality audits. Eight SAIs from ASEANSAI region will be supported through an IDI-ASEANSAI cooperative financial audit. The work done under this sub component also links with components in the relevant SAIs work stream. Audits of preparedness for implementation of SDGs, audits of implementation of different SDG goals and targets, audits using data analytics are all ISSAI based cooperative audits. Such audits will be supported in partnership with INTOSAI Regions, relevant INTOSAI bodies and other partners.

IDI will provide holistic SAI level ISSAI implementation support to three selected SAIs based on their identified needs. IDI will work together with SAI leadership and SAI stakeholders to design SAI specific solutions in 2020.

Component 3: Enhanced Audit Quality Arrangements

Lessons learned and SAI Global Stocktaking have indicated a great need for focusing on robust quality control and quality assurance arrangements by SAIs. IDI will focus on supporting SAIs in enhancing audit quality arrangements. Version 1 of the IDI QA Guidance and tools for FA, PA and CA will be

available in four languages in 2019. IDI will bring together a number of key stakeholders from INTOSAI, INTOSAI Regions, professional bodies and development partners to share experiences and discuss quality control and quality assurance arrangements. IDI will also start creating pools of Quality Assurance Facilitators (QAF) to carry out QA reviews of cooperative audits supported by IDI and to support SAIs in enhancing audit quality arrangements. In order to determine SAI needs for audit quality arrangements, IDI will conduct a survey and provide support to three SAIs as a part of SAI level ISSAI Implementation Support (SLIIS). IDI will also support quality assurance reviews as a part of its cooperative audit support. In 2019, some of the SAIs involved in the cooperative performance audits of preparedness for implementation of SDGs and the IDI-ASEANSAI cooperative financial audit will undergo QA reviews.

Relevant SAIs

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. Recent times have seen rapid transformation in SAI environment, with the adoption of UN Agenda 2030 and Sustainable Development Goals (SDGs), increasing use of data and introduction of new technologies. 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. 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. The support provided so far will be further enhanced under the relevant SAIs work stream, where IDI will regularly support SAIs in demonstrating ongoing relevance to stakeholders by fostering innovation in audit and education practices, leveraging on technological advancement and facilitating audit impact.

Component 1: Foster Innovation in Audit and Education Practice

IDI currently supports 73 SAIs and one subnational audit office in conducting a **performance audit of preparedness for implementation of SDGs**. This support will continue in 2019 for SAIs in different regions based on where they are in the audit process. While some SAIs in English speaking regions and OLACEFS may be ready for QA reviews, others in CREFIAF will be supported in completing the audits and developing reports. Discussions will be held on the nature of support required in ARABOSAI.

IDI will continue to partner with UNDESA to host an IDI-UNDESA SAI leadership and stakeholder meeting and 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 the IDI website in early 2019.

Besides supporting audits of preparedness, IDI will start support for **audits of implementation of SDGs** from 2019 onwards. In 2019, IDI will partner with key stakeholders to develop an audit model for auditing implementation. This model will be developed as a part of a digital education initiative, which is expected to be an innovation in both audit and education practice. The audit model for auditing implementation of SDGs will be used in supporting cooperative audits of implementation of specific goals and targets e.g. gender, poverty, hunger, education, public health, climate change etc.

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 with the purpose of generating and exchanging innovative ideas and solutions for SAI audit and education practice. In 2019 Green Hat events on 'Design Thinking' (webinar), 'Innovation in Digital Education – Tools and Practices' (webinar) and 'Audit DataNext – Use of data analytics in SAI Audits' (seminar) are planned.

Component 2: Leverage on Technological Advancement

In 2019, 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 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.

Starting 2020, IDI will, together with other partners, **explore use of data analytics by SAIs**. 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. 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.

In working further with **eLearning and digital education** in 2019, version 1 of IDI's eLearning handbook will be available on the IDI website in four languages. Regional pools of LMS administrators and IDI certified eLearning specialists will be created in French and Arabic for CREFIAF and ARABOSAI. ASOSAI will be supported by providing 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-pace learning, which can be delivered without extensive involvement of mentors. IDI will also continue supporting INTOSAI Regions and bodies in setting and using eLearning and digital education.

Component 3: Facilitate Audit Impact – Under this component the IDI will work together with stakeholders 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. In 2019 a 'Writing Key Messages' workshop will be conducted for training audit teams in writing key audit messages and IDI will collaborate with key stakeholders like INTOSAI Regions, civil society, parliaments, state actors to plan an initiative for 'Facilitating Audit Impact'.

Delivering IDI's Bilateral Support

The large majority of SAIs in developing countries successfully participate in regional and global IDI initiatives. However, several SAIs require more extensive support to sustainably develop their capacity and performance. The objective of IDI's bilateral support is to ensure that the most challenged SAIs are assisted and are improving their performance. The criteria for getting such support and the principles for how the support is to be provided are set out in the IDI policy for bilateral support. This states that bilateral support will be geared towards SAIs in fragile situations and other SAIs facing significant development challenges.

IDI will in 2019 continue the bilateral cooperation with the SAIs of Somalia, South Sudan and the nine SAIs in the PAP-APP engagement. The bilateral support for these SAIs are provided in close cooperation with AFROSAI-E and CREFIAF.

In the PAP-APP engagement, the cooperation agreements with the individual SAIs, signed in the second half of 2018, provides the scope of the support for the individual SAI. The support is tailor made to the country context and the need of the individual SAI with the aim of developing SAI lead and strategic project proposals to mobilise support for the implementation of their strategic priorities. The first phase of the PAP-APP will come to an end in 2019 for some SAIs and in mid-2020 for others depending on the level of support needed to develop project proposals.

IDI is together with AFROSAI-E supporting the SAI Somalia in the implementation of its strategic plan. IDI is having an advisory role in ensuring coordination between all external partners involved in supporting the SAI in addition to providing support in the strengthening audit scope and quality, establishing sound management systems and strengthen the legal framework and communication with stakeholders. The support in these areas will continue in 2019.

The support to the SAI South Sudan is built on a similar model as for SAI Somalia with a tri-party agreement between the SAI, AFROSAI-E and IDI. The ambition is however different as the main 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. Support to the planning, execution, reporting and dissemination of audit results is a key part of the project 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. The situation in South Sudan is volatile which makes it challenging to achieve the objective of maintaining the capacity.

The bilateral portfolio of IDI grew substantially in 2018 with the establishment of the PAP-APP engagement. IDI will therefore give priority to consolidate and manage the existing portfolio and does not foresee a substantial evolvement of the portfolio in 2019.

The most resource intensive areas of support for the bilateral cooperation's in 2019 will be on strategic management and audit scope and quality. Strategic management will be a key priority in most of the PAP-APP SAIs and for SAI Somalia and to some extent for SAI South Sudan. A close cooperation with staff involved in the SPMR and SES initiative has therefore been established.

IDI's Cross-Cutting Priorities

To contribute to effective, accountable and inclusive SAIs, IDI recognises the importance of the following three cross-cutting priorities. They reinforce each other and will be embedded in the design and delivery of each work stream and its components, in IDI's Bilateral Support and Global Foundations.

- **SAI culture and leadership**: SAI culture and leadership are key drivers of development and positive change in SAIs. IDI will therefore engage the SAI top management in all its work streams and bilateral support in the design and delivery of its support and sign statement of commitments with the SAIs participating in any capacity development initiative. As the new IDI Strategic Plan is focusing on areas such as independence, ISSAI implementation, and good internal governance of the SAI, the owner of these processes will always be the top management of the SAI (also including decisions on SAI PMF assessments). IDI will therefore provide support to this group through specific interventions under the work streams targeting top management.

  The professional SAIs work stream will focus on leadership education, including discussions on culture, through SAI Young Leaders initiative, as a part of the education initiative for cross-cutting competencies under the PESA pilot and in the SAI level ISSAI implementation support. Change management will be covered as a topic in leadership education and change management processes will be facilitated as a part of SAI level ISSAI implementation support. The relevant SAIs work stream will engage in extensive interaction with SAI leadership and capacity development support to SAI leadership in terms of responding to emerging issues like audit of SDGs, leveraging technology and engaging with stakeholders to enhance audit impact.

  To support improvements in the SAI culture, IDI will encourage the involvement of relevant internal stakeholders through its interventions to improve ownership of change processes and include working on organisational values and code of ethics in the work stream and bilateral interventions.

- **SAI communications and stakeholder management**: How well a SAI communicates and engages with its stakeholders is an indicator of how well it is managed and its ability to modernise and adapt to changing environments. IDI has supported SAIs in developing strategies for engaging with stakeholders and will continue to do so in its separate SAI Engaging with Stakeholders initiative. However, as external stakeholders are the "customers" of the key deliverables of a SAI, stakeholder engagement and communications will be integrated in initiatives where it is a key success factor. In the SAI independence work stream, any change to the legal framework of a SAI will need support from the government and parliament, while for an audit report to receive attention and have any impact, external stakeholders will need to be aware of the report and understand how to read it. To understand the expectation of a SAI for the next 5 years, external stakeholders need to share their expectations and understanding of the role of the SAI as key input to the development of a Strategic Plan.

  SAI communications and stakeholder engagement is thus an integral part of an effective and quality audit practice. In the professional SAIs work stream, SAIs will be supported in engaging

with key internal and external stakeholders as a part of SAI level support for ISSAI implementation, as a part of the education initiative for cross cutting competencies under PESA pilot and in the leadership education for SAI Young leaders. In the relevant SAIs work stream, auditing SDGs model will include examining multi stakeholder engagement and engaging with different stakeholders throughout the audit process. Leveraging technology for audit and education will include exploring new stakeholders for SAIs e.g. bodies working with data analytics, digital education etc. Facilitating audit impact is all about supporting SAIs in communicating key audit messages and engaging with key stakeholders at national level to enhance audit impact.

- **Inclusiveness and gender**: The IDI will seek gender balance and encourage greater participation of women as resource persons, experts and participants in its interventions and work streams. Starting in 2019, IDI will conduct a gender analysis with a gender expert to find ways and means of better integrating gender needs in new initiatives under all work streams. The activities that IDI will deliver under its work streams in 2019 are designed in a manner that facilitates equal and inclusive participation. This is done by focusing on digital learning, providing for digital interaction and raising awareness about the importance of inclusiveness and a gender perspective.

  IDI will encourage SAIs to include gender targets in their strategic and operational plans in addition to following up and monitoring by including gender indicators in their monitoring system. 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. Under relevant SAIs, the auditing SDGs component will have a strong focus on leaving no one behind, this includes a 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.

  In addition, IDI will emphasise and/or seek to convince partners to have more inclusive participation in interventions by encouraging the participation of persons with disabilities, from ethnic minorities etc. to the extent possible. Where IDI has a choice, it will choose or encourage partners to choose facilities that are accessible for persons with disabilities.

  For more detailed information on gender, see chapter 5.

IDI Global Foundations

While the four work streams and cross-cutting priorities 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 essential to successful delivery of the Strategic Plan[6]. Each of these necessitates some IDI engagement over and above activities that happen within the work streams. This does not preclude each work stream from (for example) entering into strategic partnerships for delivery and undertaking advocacy and communications to support that work stream.

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[6] These Global Foundations include activities to support the INTOSAI-Donor Cooperation, which were previously delivered by the INTOSAI-Donor Secretariat. These will be delivered by IDI, ensuring appropriate coordination and dialogue with the INTOSAI-Donor Cooperation. The specific mechanisms for interaction between the Cooperation's Steering Committee, its leadership group and the IDI Board are currently being defined.

Strategic Partnerships, Stronger Partners (Especially INTOSAI Regions)

IDI will seek to engage in strategic partnerships that enable IDI and its partners to work together to achieve shared goals. As an INTOSAI body, IDI has always and will continue to partner with other INTOSAI bodies but will also partner beyond INTOSAI.

The partnerships with INTOSAI Regions will be mostly managed by the Work Streams that operate in those regions. These relationships will be managed by the two Capacity Development Departments.

In 2019, the Global Foundations Unit will identify organizations that both IDI and the SAI world can benefit from engaging with and generate ideas and reach out to relevant potential strategic partners. These can be organizations that can support the SAIs, have common interest with SAIs in terms of supporting good governance or organizations that have common thematic interests with SAIs.

IDI will also offer SAI development partners the opportunity to participate in the "Working with SAIs" training that has previously been carried out by the INTOSAI-Donor Secretariat.

As IDI increasingly partners and coordinates with 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. To manage risks arising from partnering and developing new partnerships, IDI will enter into formal partnership agreements. They will set out the requirements and commitments on IDI's partners and the governance arrangements to review and ensure these commitments are met.

Measure and Monitor SAI Performance and Support

IDI will work on the following areas to measure

1. **Global Survey and Stocktaking**: The work to plan the Global Survey and Stocktaking in 2020 will start in 2019. This will consist of initial planning, scheduling and procurement of consultancy support to carry out the survey.
2. **SAI Capacity Development Database**: Previously administered by the INTOSAI-Donor Secretariat on behalf of the INTOSAI-Donor Cooperation, this records the global, regional and SAI-level support projects implemented around the world. It provides a strong platform for planning and coordination of support to SAIs. This tool will be further improved in 2019. The Global Foundation Unit will explore options for harmonizing data formats with other data gathering organizations working in the development cooperation field. Global Foundations will also work to further improve the user experience and improve the data validation procedures to ensure that the database is as up-to-date and accurate as possible.
3. **Programme 360 – Assessing Sustainability and Impact**: IDI will develop and launch programme 360. The overall purpose of Programme 360 is to better understand whether the expected outcomes and impact of IDI's initiatives on SAI capacity and performance have been achieved and sustained, and what contributed to this. Findings will provide a feedback loop to improve IDI's work streams. Whilst results monitoring will be integrated continually into each work stream, assessing sustainability and impact requires a longer-term perspective. The follow-up of specific work stream components[7] after their completion will therefore be undertaken through this global foundation, with support from the Strategic Support Unit in the development phase.

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[7] Or programmes, relating to initiatives launched prior to 2019

4. **Global SAI Performance Data Management**: The above components generate and rely on a huge amount of data on SAI capacity and performance, drawn from a variety of sources. However, this data is collected and managed individually. Better management of this data could strengthen IDI's planning and targeting of support and understanding of results. Better sharing of global, regional and SAI level performance data – with due respect to the confidentiality of survey responses and unpublished assessment results – could help all stakeholders engaged in support to SAIs to strengthen their work and better communicate results. This could be done via a web-accessible database and/or the country pages of the SAI Capacity Development Database. IDI's work in this area during 2019 will progress depending on the levels of interest and availability of resources. During 2019, IDI will focus on maintaining rather than strengthening existing data collection systems.

Broker of Support

Brokering of support is about the facilitation of matching and connecting SAIs with suitable partners, and empowering SAIs to better articulate their support needs. Brokering support can be done through a formal process, like the Global Call for Proposals, or more informally through all IDI's work. IDI will put more emphasis on bringing the right partners together in support of SAIs and INTOSAI Regions (through peer-to-peer, development partners' support etc.).

In 2019, brokering of support will primarily be delivered through a 1-year extension of the Global Call for Proposals under the INTOSAI-Donor Cooperation. GCP will concentrate on further matching under the Tier 1 mechanism, which is a rolling process for producing high quality concept notes and gathering lessons learned from the Tier 2 (targeted support) participants (see PAP/APP above), to improve on future targeted support interventions. Work on Tiers 1 and 2 in 2019, and consultations with the regions have shown significant capacity needs amongst SAIs and regional organizations in managing relationships with donors. The Unit will therefore focus more on competency development of SAIs in their engagement with donors by delivering training interventions based on materials developed and delivered for the Tier 2 SAIs in 2018.

Advocacy and Communications for Behaviour Change

IDI's global communications and advocacy strategy sets out the following communication objectives:

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

IDI will incorporate gender into its advocacy and behavioural change work. Behaviour change will not just encompass good development cooperation practices, but also communicate the benefits of diversity on SAIs and the countries they operate in, for example by finding, developing and disseminating success stories where gender issues have contributed to SAI success.

The INTOSAI-Donor Cooperation has asked IDI to incorporate the operational work to achieve the objectives of the Memorandum of Understanding between the Donor community and INTOSAI. In this respect, IDI will specifically advocate for support being SAI-led, harmonized around the SAI's own

strategic planning and well-coordinated. IDI will work closely with INTOSAI and the Donor community to leverage their engagement in promoting these principles.[8]

As a member of the INTOSAI family with a distinct role as implementing body, IDI will coordinate, work and build synergies with INTOSAI entities and contribute to the INTOSAI Strategic Plan through its own communication and advocacy efforts. Its overall 2019 priorities will be:

- Strengthen IDI and IDC communications and advocacy
- Clarify roles and division of labour between IDI and IDC work (also depending on decisions taken on visibility and branding of IDC)
- Develop, finalise and operationalise the work plan for 2019. Define baselines and targets for expected results for communication objective A.

For IDI, it's priorities will include:

- Support in developing IDI success stories
- Outreach to INTOSAI bodies and other stakeholders
- Support preparing PAR, snapshot of IDI's Strategic Plan, other organisational documents if necessary

Specifically for the IDC, priorities will include:

- Update and maintain the IDC website
- Research, draft and publish IDC success stories
- Prepare and publish regular newsletter
- Disseminate IDC communications package
- Assist in preparations for 2019 IDSC meeting
- Coordinate with external stakeholders to increase awareness of SAIs and MoU principles
- Conduct MoU awareness survey (if resources permit)
- Assist in preparing updated strategy for IDC

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[8] The assumption is that IDI will take forward work developed under the IDC and take over communication activities from the current IDS in a more integrated way under the new IDI Strategic Plan. Issues of visibility and branding of IDC as well as IDI's future advocacy role linked to IDC, among other things, will have to be decided in detail.

Refining IDI´s
Delivery Approach
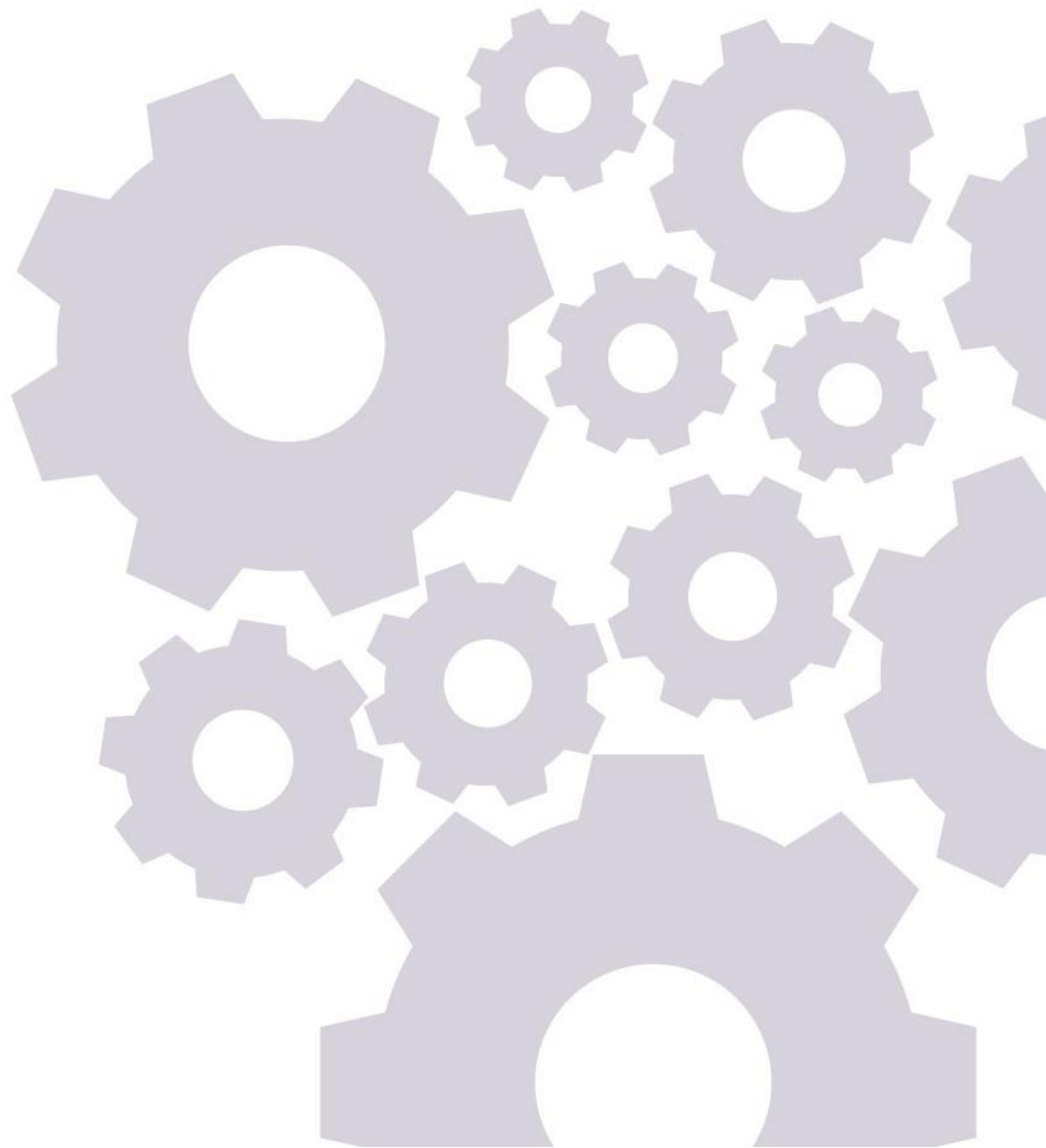
4. Refining IDI's Delivery Approach

IDI is rightly proud of its approach to supporting SAIs. It has been developed over more than 30 years and is constantly being refined and strengthened. The SP identifies several areas where IDI will review and further strengthen its delivery approach. This will start in 2019, in the following areas.

Strategic Direction: Balancing IDI's Portfolio and Targeting SAI-Level Support

The four works streams, bilateral support and global foundations comprise IDI's new portfolio. At the start of 2019, the balance of the portfolio will largely represent the continuation of the previous programme portfolio. Managing how the balance of IDI's portfolio evolves throughout the SP period is the most important element of delivering the SP. The strategic direction of the portfolio will therefore be discussed at the March IDI Board meetings. The IDI Board will be asked to provide high level input to the strategic direction, prior to IDI developing its detailed Operational Plan. The balance of the portfolio needs to ensure the following:

- Resource allocations to each work stream, bilateral support and global foundations reflect global SAI needs and IDI's relative priorities
- Appropriate balance between levels of support (global, regional, SAI-level)
- Appropriate balance between IDI roles of being an enabler and provider of support
- Something for everyone: a balance between initiatives tailored to SAIs with mature organisational and audit systems, and those suitable to SAIs at early stages of development
- Initiatives offered in each region and to each SAI reflect absorption capacity and ensure coordination with the work of others. This in turn requires maintaining and using information on global support to SAIs[9], assigning responsibility for this balancing to IDI's regional capacity development managers, and coordinating planning with INTOSAI regional bodies.

IDI's shift to work streams places additional recognition to SAI-level support within work streams. At the same time selection of SAIs for holistic bilateral support will continue under the principles in IDI's bilateral policy. The SP sets out IDI's two-group approach to targeting within work streams. Being the first year of the work streams, in 2019 IDI will develop and pilot an approach to targeting SAI-level support within work streams. This will result in target lists of SAIs under each work stream, as follows:

- Group 1: SAIs that show commitment and readiness in their participation in IDI initiatives, but need deeper support to ensure change is sustainable *(such lists would be developed at the appropriate time in relation to specific IDI initiatives where SAI-level support is planned)*
- Group 2: SAIs in fragile situations[10] and other SAIs facing significant development challenges
  - ✓ Priority one: SAIs that IDI will seek to support using its core funding and generic work stream funding, as far as possible
  - ✓ Priority two: SAIs that IDI will only support if there is specific, country-level funding (e.g. from the SAI and/or from a Development Partner)

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[9] Including from the SAI Capacity Development Database, maintained under IDI Global Foundations
[10] IDI applies the international definition of fragile situations and the harmonised list of fragile situations as its starting point (see footnote 1). This ensures IDI does not need to produce and justify its own definition. However, within each work stream, IDI will also consider support to other SAIs in developing countries that are not on this list, but where the SAI faces significant development challenges.

Developing and Operationalising a Gender Perspective

The full integration of a gender perspective is one of the two major strategic shifts in IDI's SP. Gender will be a focus and at the same time a cross-cutting issue for IDI.

IDI will establish a dedicated gender function in SSU to facilitate the integration of gender in IDI. In 2019, SSU will secure external support to:

- train IDI staff and develop IDI's internal gender capacities
- develop necessary IDI policies and documents
- apply acquired capacities in gender analyses of IDI initiatives under work streams, bilateral support and global foundations
- to integrate gender at organisational level.

It is planned to have an external support function throughout 2019 to advise and support IDI to fully integrate a gender perspective as necessary. The diagram below summarises steps that will be taken in 2019:

Preparatory phase

- engage gender trainer(s)
- introduce trainer(s) to IDI and its work
- clarify IDI needs

Sensitisation and awareness training for IDI staff

- hold gender and awareness raising training
- build bridge to IDI's work
- support in mainstreaming gender into IDI's work and IDI as organisation

Developing strategies, policies and toolkits

- help IDI to identify necessary documents to be developed
- assist in developing appropriate strategies, policies, toolkits

Training for implementation

Hands-on training with practical examples of how to integrate gender into
- IDI's work focussing on how to do gender analyses for IDI initiatives
- IDI as organisation

Gender support function

- on call support as needed

Refining IDI's Approach to Readiness and Conditions for Support

IDI needs to ensure its resources are used effectively, and that SAIs participate in initiatives which are tailored to their needs. IDI has long used commitment statements to set out the principles and requirements which govern support to SAIs. During 2017-18, IDI also began to develop and apply the concept of readiness for ensuring SAIs participate in appropriate initiatives.

In 2019, IDI will develop a policy for provision of support, built on principles and a process for implementation, monitoring and follow-up. These principles include high-level principles for behaviour and ambition as set out in the bilateral policy, i.e. SAIs commitment to behave ethically, improve performance, and be transparent and accountable. IDI will consider expanding these to include promoting gender equality and adopting gender responsive approaches, as appropriate in the context of each bilateral partnership. IDI will also bring in the concept of readiness and cover how

commitment statements are used. It will further detail when such conditions should be used, how and when conditions should be monitored, options for how IDI can respond to breaches in conditions, and clarity over decision making. IDI expects that the policy will call for formal monitoring of commitment statements in relation to SAI-level support (both bilateral and within work streams), which will feed into monitoring and decision making (below).

Monitoring and Exiting from SAI-Level Support

Once developed, the above policy will provide a clear framework for monitoring adherence to commitment statements when IDI provides SAI-level support, and a range of responses to deal with possible breaches to commitments. The SP also identifies other cases when IDI may exit support, including that desired results have been achieved, another provider is able to provide the needed support, or there is a change in the environment which undermines the planned support.

For all SAI-level support, during 2019 IDI will stay alert to the above factors which may cause it to review how its support is provided. Regarding breaches of commitments or changes in the environment, IDI will consider altering the intensity or nature of support instead of taking an immediate exit. IDI does not have one standard process for exiting from SAI-level support. Rather, individual decisions on staying engaged or exiting from SAI-level support will be taken based on the following criteria:

- Have transparent decisions
- Make the communication around continuation of or exit from SAI-level support clear
- Assess the consequences for the SAIs
- In case of exit and transition to other partners/providers of support, manage the process in such a way as to minimise the risk of development reversals and protect past IDI investments.

Lessons Learned and Success Factors for Delivering Support to SAIs

IDI will ensure that all its support to SAIs builds on the success factors that IDI has identified through its previous experiences. In particular:

- The importance of SAI ownership and leadership of change
- Taking a facilitative role, and following principles of effective change management
- Ensuring support is aligned with the SAI's own strategy
- Ensuring and promoting the effective coordination of support – ideally under the leadership of the SAI – and also ensuring IDI's global and regional support is coordinated with other such support

In addition, IDI identifies lessons learned from each initiative and reports on these both at the work stream level and (through a synthesis) at the organisation level in its PAR. This ensures that IDI remains a learning organisation, able to continually improve its delivery approach. Selected lessons learned from the 2018 PAR will be discussed at the March 2019 IDI Board meeting.

Building IDI´s Capacity to Deliver
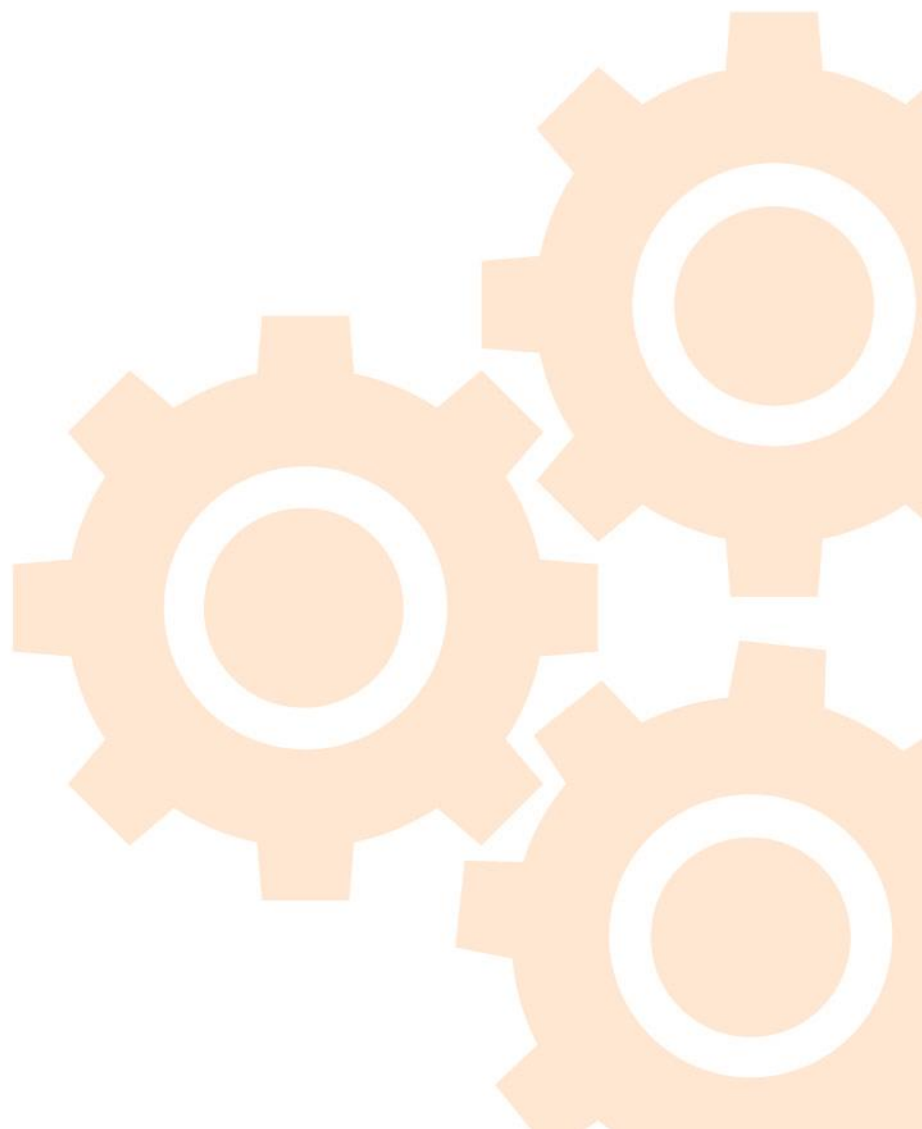
5. Building IDI's Capacity to Deliver

The new SP, with its transition to work streams, scaling-up SAI-level support and integrating gender throughout the plan, requires IDI to make significant investments in its delivery capacity. These will begin in 2019, and likely continue through 2019-21. IDI anticipates a significant scaling up of its activities and therefore resources, but plans to do this through a gradual process, necessarily limited by when additional funding is secured. In 2019, IDI anticipates continuing or starting on the following initiatives.

Professional Team, Stronger Systems

Professional Team

IDI will implement a new remuneration system, which was approved in 2018, from the beginning of 2019. This will form a better basis for recruitment and retention of key competencies in IDI for the long-term.

IDI will begin developing a new competency framework, which will further detail the knowledge and problem-solving skills required for different positions in IDI. The competency framework will help IDI to improve its needs identification for recruitment and assessment of the development needs of current staff. The ambitions in the Strategic Plan mean that IDI will be aiming to increase staffing and the diversity of skills amongst staff.

Gender training will be a priority for professional development in 2019. In the new Strategy, IDI has committed to conduct gender analyses of new interventions. Performing gender analyses includes identifying relevant indicators and targets to achieve gender-sensitive results in IDI's work. Necessary skills will be developed through a combination of training and consultancy support on development of new interventions.

Stronger Systems

In 2018, IDI has digitised its invoice processing and payment systems and integrated these with IDI's financial reporting. IDI will continue to seek out better, more efficient and more secure solutions for all its work, to deliver better services to the SAI world and continually lower costs and increase its efficiency. IDI will continually review its financial, HR, IT and other systems to find the most efficient practices and procedures for improving IDI's services to developing country SAIs. This will include systems to design, develop, deliver, monitor, evaluate and report on IDI's strategic priorities.

In 2019 the priority will be to purchase an HR system, which will improve IDI's information management processes for staff, and improvements in the use of existing IT-systems for more efficient work processes and archiving. This includes solutions for automated reporting to strengthen monitoring processes.

Leveraging Support and Strengthening Stakeholder Relations

The Strategic Plan requires a significant scaling-up of support. IDI will continue to explore possibilities for support with a wide variety of traditional and non-traditional development partners, for core and

earmarked funding (including subject, region and country specific). In addition, IDI will continue to look for both financial and in-kind support from SAIs and INTOSAI bodies.

As the number and variety of IDI's stakeholders has grown, IDI has invested more resources in strengthening its core planning, reporting, dialogue and communication systems. As far as possible, IDI seeks to meet the needs of all stakeholders through its core systems, and continually strengthens them to do so. However, in some cases (especially where ring-fenced support is provided) IDI also develops tailored systems.

Responsibilities for managing stakeholders is clearly defined within IDI. SSU acts as the central point for stakeholder relations and coordination and leads on stakeholder engagement with core support donors. The workstream departments and Global Foundations lead on stakeholder engagement that is specifically earmarked to initiatives within those departments.

Ensuring Financial Sustainability

IDI is dependent on core funding approved by the Norwegian Parliament, and significant additional support from several development partners. IDI will continue to work closely with its existing partners, and develop relationships with new partners, to ensure it has the financial resources to fulfil its mission. IDI believes the key to this is demonstrating the value that it provides. High quality work that is independently verified by external evaluations will continue to be strongly emphasised by IDI leadership. By executing its new Global Communications and Advocacy Strategy IDI will also continue to improve the ways in which it demonstrates its value to all its stakeholders.

The level of total annual funding of IDI has fluctuated over the last Strategic Plan period. At the same time, income structures show similar percentages for core and earmarked funding over the last couple of years. The aim for this Strategic Plan period is to have less unforeseen fluctuation of total annual funding, more continuous core funding as preferred type of funding. A slight scale-up for specific work streams, SAI-level support within work streams and global foundations through additional earmarked funding within IDI's strategic priorities is possible

Overall, IDI hopes to grow with a gradual increase of stable funding over the period 2019-21, by which time resources should be at a sufficient level to implement the Strategic Plan. In addition, IDI will make efforts to keep in-kind contributions to its operations as an important source of support for the implementation of this Strategic Plan. This will allow IDI to move from programmes to a work stream approach which lies at the heart of its Strategic Plan, and to keep long term sustainable commitments to SAIs which is necessary for making greater impact.

Another key component is planning. IDI will continue to improve its planning, monitoring and budgeting process to ensure it has the resources to carry out its work and deliver on its promises.

Renewing Organisational Structures

During 2019, IDI will consider the appropriate organisational structure to enable delivery of the 2019-23 Strategic Plan. Compared to 2018, the main anticipated changes are the transition of IDS into IDI Global Foundations. This new unit will also take on more focus on results (Global Survey and Stock taking) and communications, as well as Programme 360, which were previously under SSU. SSU will

lead on IDI's gender mainstreaming, which was previously done through a cross-organisational task force. In the short-term, SSU will support IDI Global Foundations on these tasks.

The diagram below shows the indicative future organisational structure of IDI. IDI will work out the details of this structure in 2019 to maximise synergies within, and quality of, the IDI portfolio.
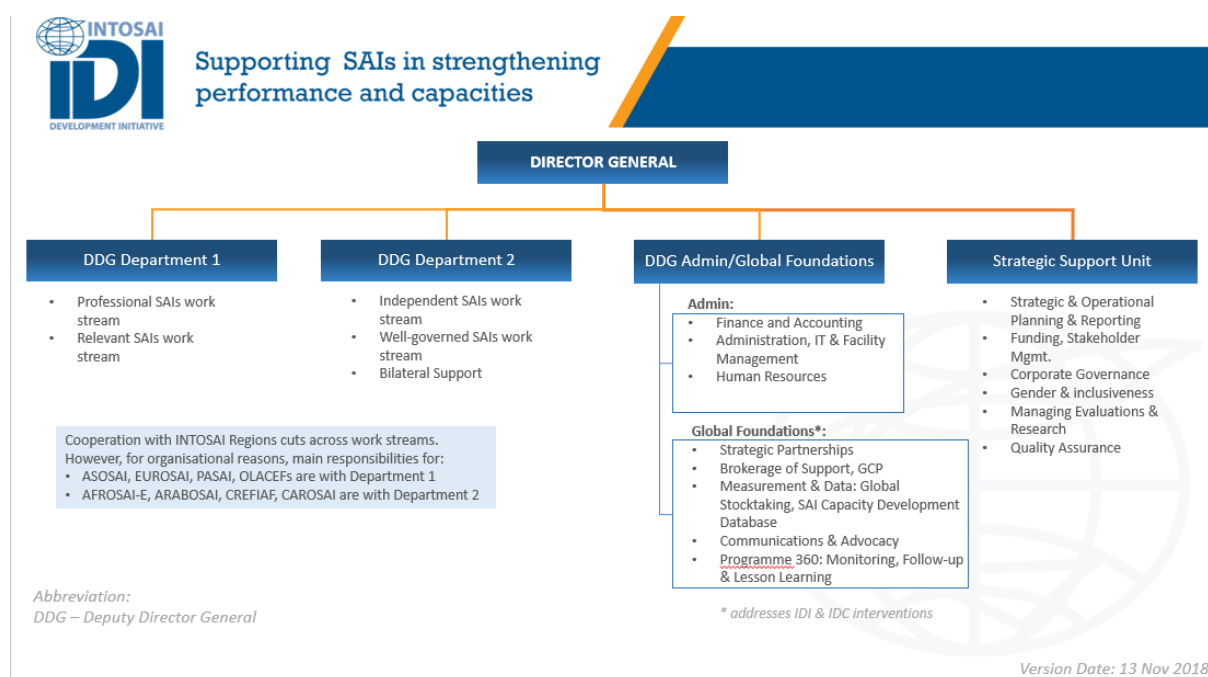
Maintaining Good Governance

IDI's Board has oversight over IDI and sets the operational direction and status of IDI's work. It annually reviews Operational Plans and reporting from IDI. The Board also evaluates its own work annually to ensure that it is meeting its governance and oversight duties.

IDI will organise two meetings of the IDI Board, in March and November 2019 respectively, and ensure the Board is furnished with the following core documents annually:

- IDI Operational Plan and Budget (Nov)
- IDI Performance and Accountability Report (Mar)
- IDI Financial Statements (Mar)
- IDI Risk Register (Mar and Nov)

Climate Change and the Environment

IDI is committed to environmental sustainability at the corporate level, within work streams and in all its interventions. IDI upholds its environmental policy and key strategies to reduce negative effects on the environment.

IDI will thus continue to increase the use of eLearning and internet-based communication and compensate for CO_2 emissions to reduce air travel emissions. Recycling in office, limited printing and the location of the IDI office which encourages the use of public transport, are examples of initiatives

IDI has taken to protect the environment. IDI will continue looking into more possibilities of reducing energy in the office and in its operations.

IDI will integrate environmental issues in the dialogue with SAIs on strategic and operational plans under the well-governed work stream and under its bilateral support.

Under the relevant SAI work stream, IDI will support SAIs in auditing the implementation of specific SDG goals and targets using a whole of government approach. Agenda 2030 requires the integration of environmental aspects in the implementation of SDGs. This means that IDI will automatically consider environmental issues when developing an audit model for the implementation of SDGs.

In 2019, IDI will also explore formats, features and tools for digital education for delivering self-paced learning (i.e. mandatory core education in PESA and the examination will be completely online). IDI also plans to host webinars. The integration of these elements in IDI's support will help to reduce CO_2 emissions via air travel. IDI will also continue compensating for CO_2 emissions to reduce air travel emissions.

Monitoring and Evaluation

IDI will continue internal monitoring of its activities, results and budget-outturn every four months, through tailored reports to the Director General. These are discussed bilaterally between the DG and DDGs/unit heads, with key issues raised in management team meetings.

In 2019, IDI will develop an evaluation plan for the period 2019-23. This will include IDI's own internal learning activities under programme 360, geared towards assessing the impact and sustainability of IDI's initiatives. Provisionally, IDI plans to design a learning evaluation in 2020, to be carried out and reported in 2021. This will also feed into the mid-term review of implementation of the Strategic Plan, to be designed late 2021 and delivered prior to the November 2022 IDI Board meeting.

IDI will also undertake evaluations of specific initiatives in accordance with external commitments. Provisionally, this will likely include bilateral support (South Sudan and PAP-APP 2020, Somalia 2021).

Measuring Results and Managing Risks
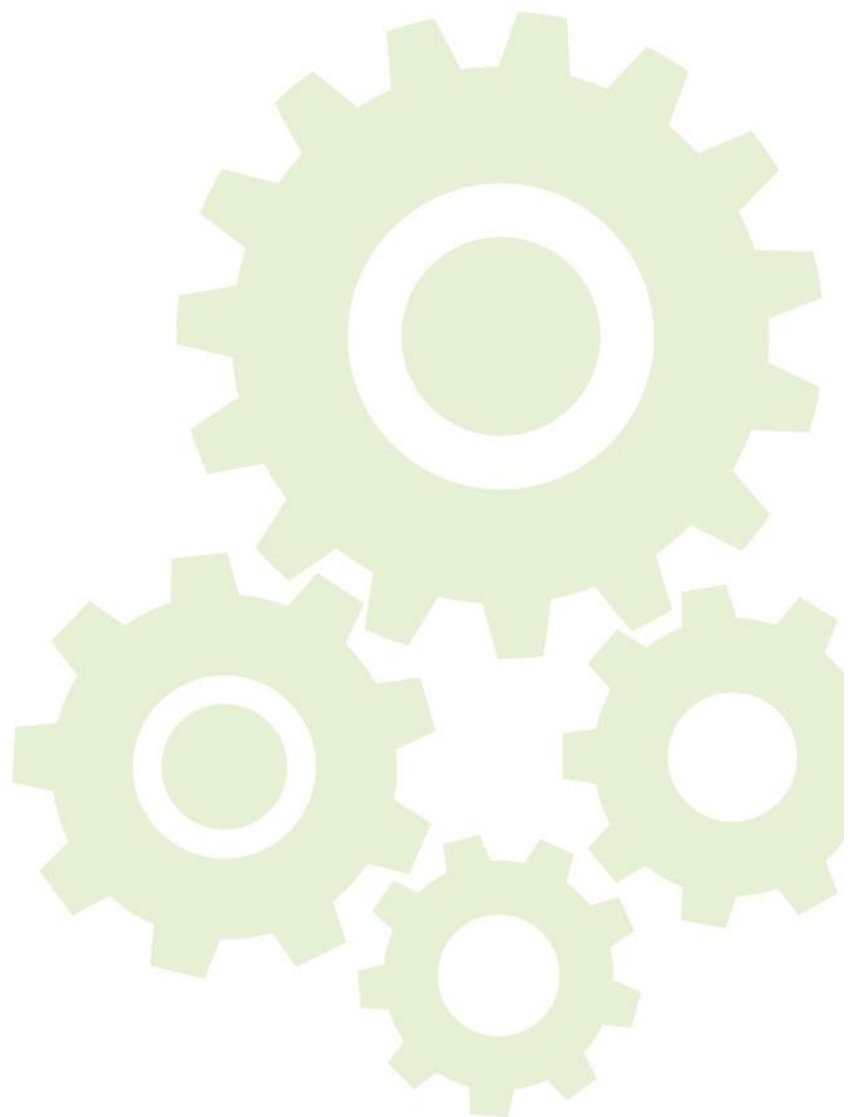
6. Measuring Results and Managing Risk

Results Framework and Measurement System

Monitoring and demonstrating results is done through the IDI results framework and measurement system. From 2019, IDI is moving towards a single, holistic results framework that brings together both global SAI performance (previously included in IDI's Operational Plans) and results from IDI programmes (previously included in programme reports). Therefore, the detailed plans at the work stream level included in the OP Appendix will only include their own results frameworks where these are agreed separately as part of specific agreements (e.g. with INTOSAI committees, SAIs and/or development partners).

This results framework covers the Strategic Planning period 2019-23. It was approved by the IDI Board in November 2018 and is included below as Annex 1.

IDI's results framework shows the chain of results from IDI's service offer (work streams, bilateral support and Global Foundations) through to impact in terms of SAIs making a difference in the quality of public sector governance and service delivery for the value and benefits of citizens. Its formulation – in terms of the value added to SAIs in developing countries – is consistent with IDI's SAI Strategic Management Framework. The results framework is illustrated below.

IDI Results Framework (Excluding IDI Outputs)
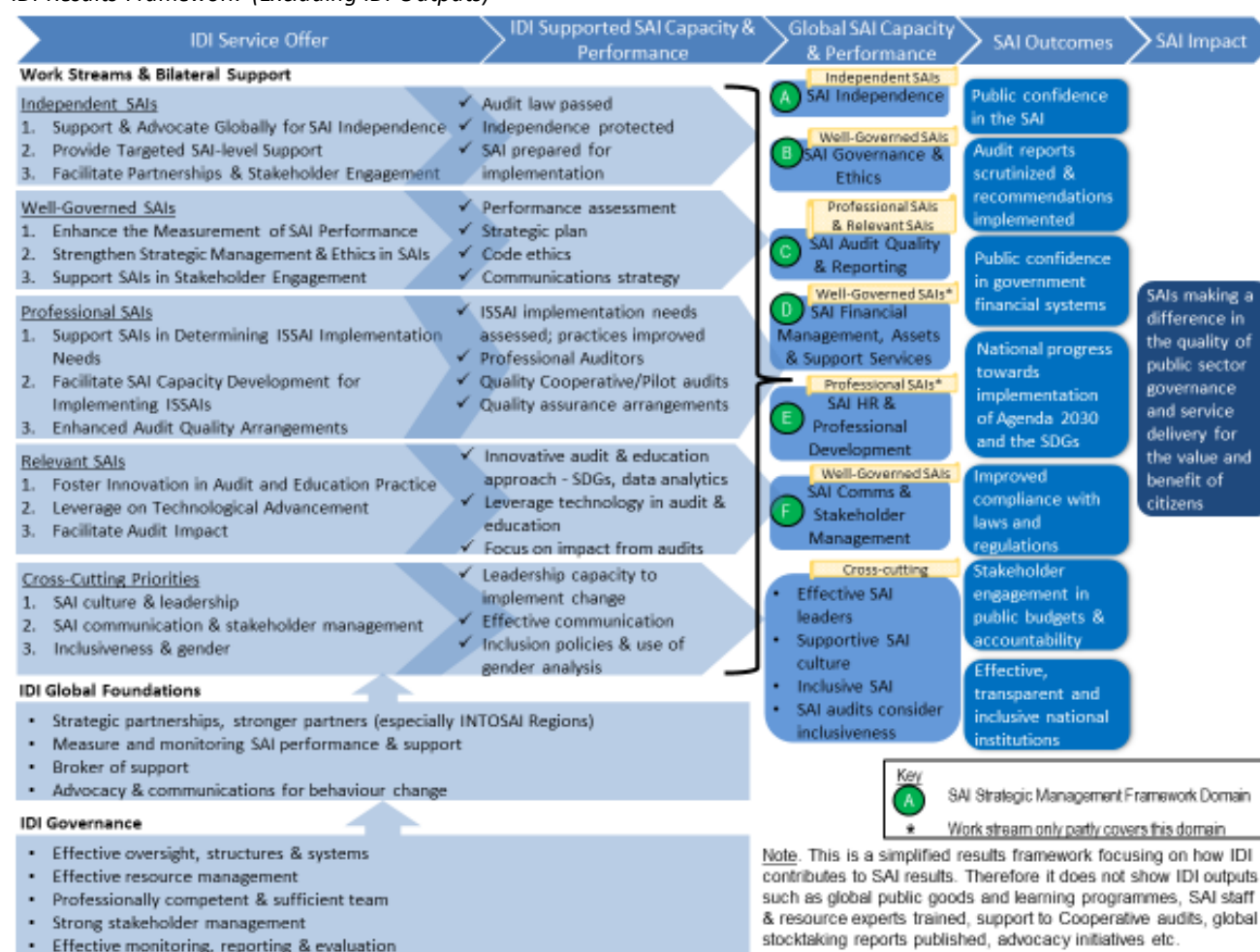
IDI measures and monitors results at the following four levels of the results framework, through its results measurement system:

- IDI Outputs: directly under the control of IDI and measured annually for IDI work streams, bilateral support and global foundations
- IDI Supported SAI Capacity and Outputs: the intended results at the SAI level to which specific IDI initiatives contribute. This is measured annually for IDI work streams and the bilateral support.
- 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. This is measured every three years for developing countries through the Global Survey/Stocktaking.
- SAI outcomes: changes resulting from stronger SAIs, delivering value and benefits for citizens. This is measured by others. IDI monitors data every three years for developing countries

IDI will gradually transition to a new portfolio and to a work stream approach. As such, future plans are not entirely set. The results measurement system is therefore designed to be able to evolve with the development and adjustment of IDI's annual Operational Plans. IDI defines indicators and targets for the relevant planning timelines for each initiative. Targets for future periods can be added nearer the time, based on initial experience and adjustments to plans. The detailed results measurement system can be found in Annex 1 to this Operational Plan. Performance on each indicator against the relevant baselines and targets will be updated yearly through IDI's PAR.

Assumptions and Risks

The SP sets out IDI's approach to identifying assumptions, and assessing which assumptions are considered as critical risks which need to be actively managed. Based on the IDI results chain, IDI has identified its assumptions, and classified them as operational, reputational and developmental[11]. Each one has been assessed with regards to likelihood and impact, and those assumptions which have the potential to undermine delivery of the IDI Strategic Plan have been classified as key risks. IDI's keys risks, as at mid-2018, are summarised in the table below.

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.
2. **SAI Independence**: the performance and impact of SAIs is hampered by constraints to operational and financial independence.
3. **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.
4. **SAI strategic planning**: poor quality SAI strategic plans undermines their long-term development and their selection of capacity development programmes.
5. **ISSAI implementation**: SAIs do not have the capacity to fully implement the ISSAIs, reducing audit quality and the impact of audit work for citizens. Further, in the absence of a regulatory mechanism and a common understanding of compliance, the credibility of the ISSAI framework/IFPP is gradually eroded by SAIs referring to the ISSAIs before their audit practices have become ISSAI compliant, undermining the basis for many IDI interventions.
6. **Professionalisation**: Lack of a critical mass of professionally qualified public sector audit professionals due to limited professional education opportunities and availability of SAI specific professional development for financial, performance and compliance audit.

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[11] IDI's risk management approach also includes a category of natural risks, but at present, IDI has no significant natural risks which are not effectively mitigated.

7.	**Sustainability**: the way in which capacity development support is provided does not lead to SAI performance improvement *(e.g. poor alignment with strategic plans, poor coordination of support, no consideration of SAI absorption capacity, and new knowledge from programme participation not being translated into changed practices within SAIs)*
8.	**Leave no SAI behind**: SAIs in the most challenged environments are unable to effectively benefit from IDI programmes and make little progress in strengthening their performance.
Operational Risks	
9.	**Quality**: IDI deliverables are not of sufficient quality to contribute to SAI performance improvement, which may also damage IDI's reputation.
10.	**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.
11.	**Funding**: Insufficient, unpredictable and/or short-term funding undermines IDI's ability to plan for and implement long term capacity development initiatives, reducing impact.
12.	**In-kind contributions**: IDI cannot secure the quantity and quality of in-kind support that it currently relies on to deliver its programmes.
13.	**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, programs, and/or locations. Would also have significant impact on IDI's reputation.
14.	**Staffing**: IDI cannot secure the quantity and quality of staff necessary to deliver its programmes.
15.	**Gender**: IDI cannot fully integrate a gender perspective as an organisation and in delivering its portfolio
16.	**Internal governance**: poor internal control and resource management within IDI undermines the economy and efficiency of IDI operations and implementation of the strategic plan
Reputational Risks	
17.	**Stakeholder expectations**: growing demand for IDI programmes means some stakeholder's expectations may not be met, potentially damaging IDI's reputation and thereby IDI's ability to deliver programmes and secure impact.
18.	**Perceptions of conflict of interest**: between different roles that IDI performs could damage IDI's reputation, and ability to secure required funding. Also, increased funding and donor focus on the IDI could potentially create a perception of IDI having a competitive advantage over others
19.	**Staff conduct**: a major breach in IDI ethics, principles or values by an IDI employee could significantly damage IDI's reputation, its credibility as a delivery partner and its ability to secure necessary funding.
20.	**Association with Governments with poor corruption and/or human rights and/or gender records or with Governments using IDI for own controversial political agendas**: Entering into funding agreements or other partnerships with such countries may cause reputational damage to IDI.

Most risks at the work stream level are covered in the above. However, any risks specific to a particular work stream, component or bilateral engagement not covered by the above are included separately within the detailed plans at the work stream level, included in the OP Appendix.

IDI Approach to Risk Management

The above key risks are included in the IDI risk register, which is maintained by the Director General and approved every six months by the IDI Board. As is common practice, the full risk register, including assessment and IDI response, is classified as a confidential document. The risk register is used to monitor risks, consider IDI's response to risks, and assess the residual risk accepted by IDI after the effect of control measures. Broadly, operational and reputational risks are managed by the way that IDI is governed, and decisions made by the IDI Board. Developmental risks are managed at the strategic level, through careful selection and prioritisation of IDI's service offer, and through effective communication and advocacy with global stakeholders.

Resourcing the Operational Plan
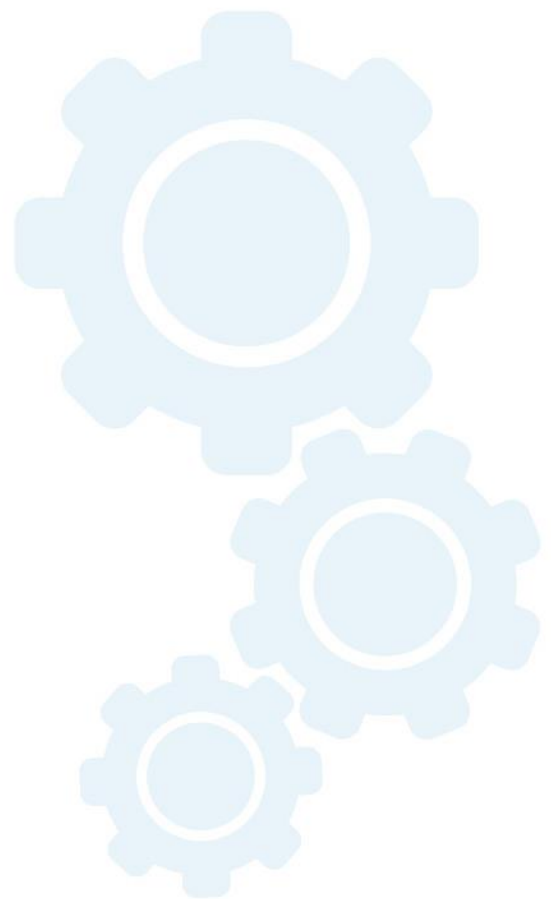
7. Resourcing the Operational Plan

Total revenues for 2019 (as per contracted and expected grants) are estimated at around NOK 77,9 million including the brought forward amounts from 2018 and new donors who will pay out at end of year.

The main portion of the funding is allocated to IDI work streams in the two Capacity Development Departments. Funding in 2019 is expected from the Norwegian Parliament, SIDA, INTOSAI, Estonia, the Austrian Development Agency, Iceland, Irish Aid, SECO Switzerland, Global Affairs Canada, European Commission, DFID, MFA Norway and SAI Saudi Arabia.

IDI seeks to build a small financial buffer with some of the received funds.

Continued funding is also expected from INTOSAI as share of the members' contributions to the INTOSAI. Negotiations are ongoing with potential donors of support over a multiple year period. Some of these are close to being contracted. The IDI will continue efforts to engage in dialogue with current and potential donors on securing the predictable and long-term funding which is crucial to ensuring the continued ability to support the SAIs in developing countries.

The budgeted expenditure for IDI is NOK 77,9 million.

The budget for 2019 is balanced, but it's based on projected funding. IDI will monitor the expenses carefully and take necessary action to reduce the expenditures by reducing the scope of work stream activities or rescheduling events in case the necessary funding is not available. If additional funding becomes available, the scope of support provided to developing country SAIs in 2019 or beyond will be extended within IDI strategic priorities.

In-kind contribution of SAIs is a key source of resources for the IDI. IDI receives support, not only in the form of hosting and provision of resource persons, but in terms of paid secondment and translations as well. The IDI will seek to expand such support from the SAI community during 2019 as well.

Annex
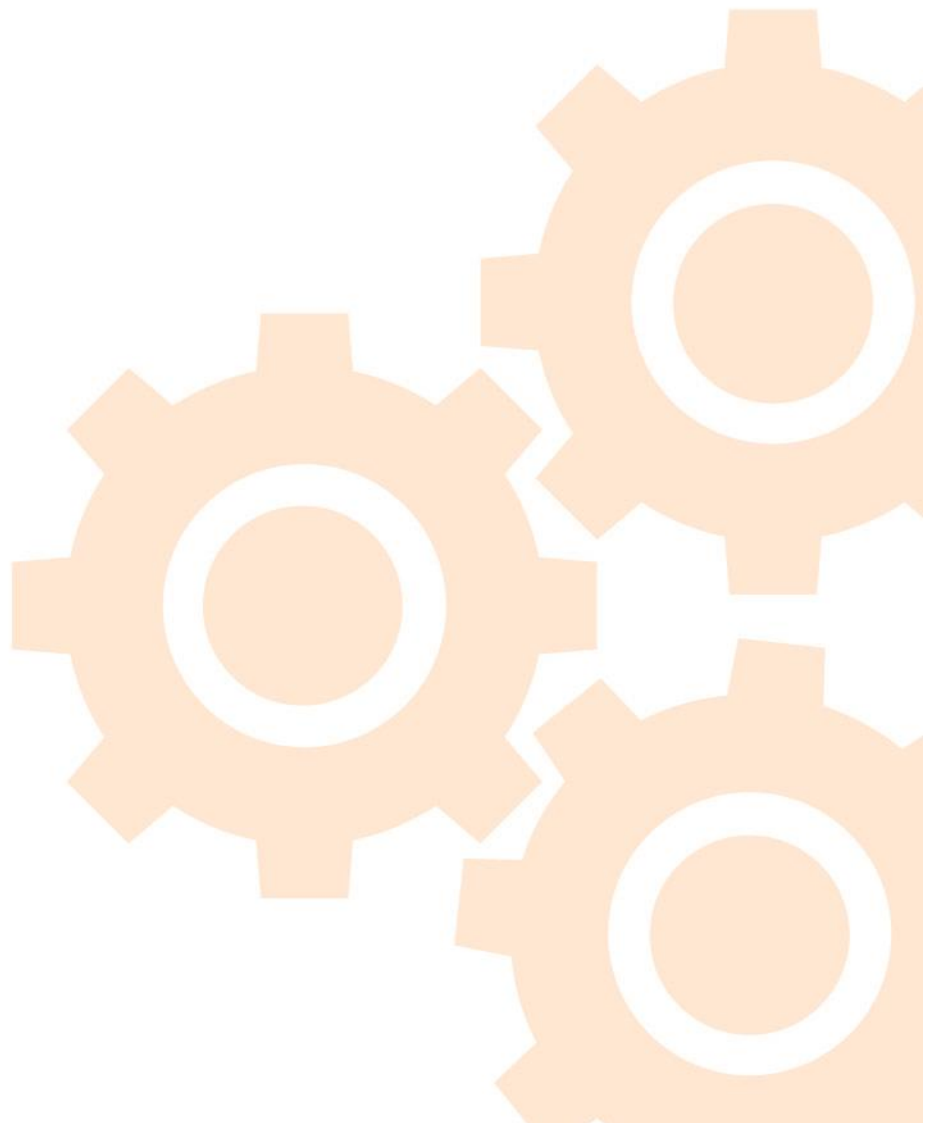
Annex 1. IDI Results Measurement System

IDI's results measurement system is design to generate regular, objective information on results at relevant levels of the IDI results chain, which can be compared to baselines and (where appropriate) targets as a means of assessing the performance of IDI and its contribution to improving the performance of SAIs. IDI's results chain, and the nature of results measurement at each level, is summarised in the diagram below.

IDI therefore measures and monitors results at the following four levels:

IDI Outputs: directly under the control of IDI

IDI Supported SAI Capacity and Outputs: the intended results at the SAI level to which specific IDI initiatives contribute

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 stronger SAIs, delivering value and benefits for citizens

Indicators relating to levels one and two are set with IDI work streams, bilateral support and IDI global foundations. Unless otherwise required under funding agreements, these will not necessarily have their own results frameworks. Instead, key indicators will be incorporated into a single IDI results framework. Indicative examples of indicators relating to levels one and two are given below.

Indicators relating to levels three and four are set and monitored at the global level and are also explained and defined below. In setting all indicators, IDI is mindful of the cost of data collection, and therefore seeks to rely on existing data systems (including the INTOSAI Global Survey) where possible and to ensure new indicators can be measured easily and cost-effectively (without the need for large numbers of additional surveys). The full indicator framework, including baselines and targets, is included below.

IDI Outputs

These are the products, programmes, platforms, resource pools and support mechanisms developed and provided by IDI. They are predominantly under IDI's control, under normal circumstances (I.e. if the output-level assumptions in IDI's strategic plan hold. IDI is dependent on having sufficient resources and on resource experts and SAIs participating in its initiatives in order to deliver these outputs). Targets and actual results are set and monitored in relation to the calendar years in which each output is expected to be produced; this may be every year for some outputs, and only once for other outputs. The indicators refer to developing country SAIs, and staff of developing country SAIs, unless otherwise stated.

Expected Results	Indicator No.	Indicator Definition	Source	Baseline (Date)	Target/ Actual	Targets and Actual Results (by calendar year)					Comments
						2019	2020	2021	2022	2023	
INDEPENDENT SAIs											
SAI-level support to strengthen independence	1	Cumulative No. of SAIs provided SAI-level support on independence under IDI's Independence work stream during 2019-23	IDI Annual Performance & Accountability Reports	2 (2018)	Target	3	5	7	9	11	
					Actual						
Global public goods on SAI independence developed & disseminated	2	Status & cumulative number of downloads of IDI guidance: 'Towards SAI independence'	IDI Annual Performance & Accountability Reports; IDI website analytics	Draft; 0 downloads (2018)	Target	Version 1 published (Eng, Fre, Spa, Ara)	200 downloads	Updated versions published	400 downloads	500 downloads	
					Actual						
SAI professional staff capacity in independence developed	3	Cumulative number of SAI leaders and staff supported to develop their professional capacity for assessing and strengthening SAI independence (and female participation rate each year)	IDI internal monitoring system	30 (53% female) (2017)	Target	60 (44% female)	100 (44% female)	160 (44% female)	240 (44% female)	340 (44% female)	
					Actual						
Global Advocacy and knowledge centre on SAI independence	4	Cumulative number of global/regional events at which IDI presents on value of SAI independence to stakeholders outside INTOSAI; and cumulative number of IDI knowledge products on status of & approaches to strengthening SAI independence	IDI Annual Performance & Accountability Reports	Events: 1 Products: 1 (2018)	Target	Events: 3 Products: 2	Events: 6 Products: 4	Events: 9 Products: 6	Events: 12 Products: 8	Events: 15 Products: 10	
					Actual						
Rapid advocacy support to sustain SAI independence	5	Cumulative % of cases of threats to SAI independence referred to IDI (by the SAI or partner) to which IDI has helped develop a coordinated stakeholder response to support the SAI, issued within 30 days of referral	IDI Annual Performance & Accountability Reports	Mechanism not established	Target	Mechanism established	30 %	50 %	60 %	75 %	
					Actual						

Expected Results	Indicator No.	Indicator Definition	Source	Baseline (Date)	Target/ Actual	Targets and Actual Results (by calendar year)					Comments
						2019	2020	2021	2022	2023	
WELL-GOVERNED SAIs											
Independent review (IR) of SAI PMF assessments	6	% of all (I.e cumulative) finalized SAI PMF assessments that includes an IR statement demonstrating independent verification of facts, as well as proper application of the SAI PMF methodology	IDI Annual Performance & Accountability Reports	51% (2018)	Target	55 %	60 %	64 %	67 %	70 %	
					Actual						
Global pool of SAI PMF assessors	7	Cumulative number of people (all countries) trained to use the SAI PMF (completion of basic SAI PMF training course) (and female participation rate each year)	IDI Annual Performance & Accountability Reports	971 (42% female) (2017)	Target	1280 (44% female)	1400 (44% female)	1500 (44% female)	1600 (44% female)	1700 (44% female)	
					Actual						
Global public goods on SAI strategic management developed & disseminated	8	Status & cumulative number of downloads of IDI guidance: 'SAI Strategic Management'	IDI Annual Performance & Accountability Reports; IDI website analytics	Draft; unpublished (2018)	Target	Version 1 published (Eng, Fre, Spa, Ara)	500 downloads	1000 downloads	Updated versions published	2000 downloads	
					Actual						
SAI professional staff capacity in strategic management developed	9	Cumulative number of SAI staff trained in Strategic Management (and female participation rate each year)	IDI internal monitoring system	35 (45% female) (2018)	Target	70 (44% female)	70 (44% female)	70 (44% female)	70 (44% female)	70 (44% female)	
					Actual						
SAI professional staff capacity in Ethics developed	10	Cumulative number of SAI staff trained in assessing SAI practices in implementing SAI Code of Ethics (and female participation rate each year)	IDI internal monitoring system	0 (2017)	Target	Eng: 30 Fre: 30 Spa: 30 Ara: 30 (44% female)	Eng: 30 Fre: 30 Spa: 30 Ara: 30 (44% female)	Eng: 30 Fre: 30 Spa: 30 Ara: 30 (44% female)	Eng: 30 Fre: 30 Spa: 30 Ara: 30 (44% female)	Eng: 30 Fre: 30 Spa: 30 Ara: 30 (44% female)	
					Actual						
Global public goods on SAI stakeholder engagement developed & disseminated	11	Status & cumulative number of downloads of IDI guidance: 'SAI's Engaging with Stakeholders'	IDI Annual Performance & Accountability Reports; IDI website analytics	Version 1 published (Eng,Fre, Ara) (2018)	Target	Version 1 published (Spa	500 downloads	1000 downloads	Updated versions published	2000 downloads	
					Actual						
SAI professional staff capacity in stakeholder engagement developed	12	Cumulative number of SAI staff trained in assessing SAI practices in Engaging with Stakeholders (and female participation rate each year)	IDI internal monitoring system	118 (47% female) (Eng, Fre, Ara)	Target	230 (44% female)	300 (44% female)	300 (44% female)	300 (44% female)	300 (44% female)	
					Actual						

Expected Results	Indicator No.	Indicator Definition	Source	Baseline (Date)	Target/ Actual	Targets and Actual Results (by calendar year)					Comments
						2019	2020	2021	2022	2023	
PROFESSIONAL SAIs											
Global public goods to support ISSAI implementation developed & maintained as per quality requirements	13	% ISSAI Implementation GPGs developed as per IDI QA protocol and maintained as per maintenance schedule (iCATS, ISSAI Implementation Handbooks and QA Guidance and tools for FA, PA, CA)	IDI Annual Performance & Accountability Reports	11% (2018)	Target	67 %	100 %	100 %	100 %	100 %	9 GPGs for ISSAI Implementation. 2 GPGs ready in 2018, 6 in 2019 and all 9 in 2020.
					Actual						
SAIs supported in assessing ISSAI implementation needs	14	Cumulative number of SAIs supported by IDI in conducting mapping, iCATs and writing IINA report	IDI Annual Performance & Accountability Reports	2 (2018)	Target	2	5	5	5	5	SLIIS planned to commence 2020
					Actual						
SAIs supported in professional staff development	15	Progress in developing, implementing and quality assuring the Professional Education for SAI Auditors (PESA) pilot framework	IDI Annual Performance & Accountability Reports	PESA pilot framework and syllabus (2018)	Target	PESA digital education materials	PESA pilot assessment material and delivery	Delivery of PESA Assessments (e.g. exams)	Support for completion of Initial Professional Development Portfolio	Documented Lessons Learned & evaluation	
					Actual						
SAIs supported in professional staff development	16	Cumulative number of SAI staff trained through PESA, IINA facilitators, QA reviewers & facilitators, SAI Young Leaders and coaches, training in cooperative ISSAI based audit, SLIIS (and female participation rate each year)	IDI Annual Performance & Accountability Reports	PESA: 0 IINAF: 0 QA Rev: 65 QAF: 0 SYL: 20 CFA: 0 SLIIS: 9 Total: 94 (2018)	Target	PESA: 12 IINAF: 0 QA Rev: 65 QAF: 20 SYL: 50 CFA: 23 SLIIS: 9 Total: 179 (44% female)	PESA: 627 IINAF: 30 QA Rev: 65 QAF: 40 SYL: 50 CFA: 23 SLIIS: 54 Total: 889 (44% female)	PESA: 627 IINAF: 60 QA Rev: 65 QAF: 60 SYL: 80 CFA: 23 SLIIS: 54 Total: 969 (44% female)	PESA: 627 IINAF: 80 QA Rev: 65 QAF: 80 SYL: 80 CFA: 23 SLIIS: 54 Total: 1009 (44% female)	PESA: 627 IINAF: 100 QA Rev: 65 QAF: 100 SYL: 110 CFA: 23 SLIIS: 54 Total: 1079 (44% female)	
					Actual						
SAIs supported in enhancing audit quality	17	Cumulative number of SAIs supported by IDI in enhancing audit quality (e.g. support for QA needs assessment, developing QA policy, QA manual, training staff on QC and QA, QA reviews)	IDI Annual Performance and Accountability Reports	1 (2018)	Target	2	5	5	5	5	
					Actual						

Expected Results	Indicator No.	Indicator Definition	Source	Baseline (Date)	Target/Actual	Targets and Actual Results (by calendar year) 2019	2020	2021	2022	2023	Comments
RELEVANT SAIs											
Global public goods to support Auditing the SDGs developed, quality assured and disseminated	18	Progress in developing and disseminating GPGs on Audit of SDGs and other products		Auditing SDGs Version 0 exposed for comment (2018)	Target	Auditing SDGs Version 1 & Compendium published	Audit Model for auditing SDG implementation developed	Digital education on auditing SDG implementation developed	Audit Model for auditing SDG implementation updated		
					Actual						
Outreach for innovation in audit and education practice	19	Cumulative number of participants (SAIs and stakeholders from all countries) covered through Green Hat: IDI Innovation Exchange series webinars and seminars; UN-IDI SAI Leadership and Stakeholder meeting (and female participation rate each year)	IDI Annual Performance & Accountability Reports	UN/IDI SAI Leaders & Stakeholders 275 (2018)	Target	Green Hat: 70 UN/IDI: 345 Total: 415 (44% female)	Green Hat: 140 UN/IDI: 345 Total: 485 (44% female)	Green Hat: 210 UN/IDI: 345 Total: 555 (44% female)	Green Hat: 280 UN/IDI: 345 Total: 625 (44% female)	Green Hat: 350 UN/IDI: 345 Total: 695 (44% female)	
					Actual						
SAIs supported in professional staff development	20	Cumulative number of SAI staff trained through cooperative audits for SDGs, using data analytics, eLearning specialists, blended learning specialist, LMS administrators, facilitating audit impact (and female participation rate each year)	IDI Annual Performance and Accountability Reports	SDG Audit: 206 ELS: 71 BLS: 32 LMS: 97 FAI: 0 Total: 406 (2018)	Target	SDG Audit: 206 ELS: 141 BLS: 32 LMS: 127 FAI: 0 Total: 496 (44% female)	SDG Audit: 206 ELS: 141 BLS: 32 LMS: 127 FAI: 35 Total: 531 (44% female)	SDG Audit: 236 ELS: 141 BLS: 32 LMS: 137 FAI: 55 Total: 591 (44% female)	SDG Audit: 266 ELS: 141 BLS: 32 LMS: 147 FAI: 75 Total: 651 (44% female)	SDG Audit: 296 ELS: 141 BLS: 32 LMS: 147 FAI: 95 Total: 701 (44% female)	
					Actual						
SAIs supported in leveraging on technology	21	Cumulative number of SAIs supported in exploring use of data analytics in audit	IDI Annual Performance & Accountability Reports	0 (2018)	Target	0	20	20	30	30	Support initiative will be planned and designed in 2019
					Actual						
SAIs supported in facilitating audit impact	22	Cumulative number of SAIs supported in facilitating audit impact through writing audit messages and engaging with key stakeholders	IDI Annual Performance & Accountability Reports	0 (2018)	Target	0	5	5	10	10	Support initiative will be planned and designed in 2019
					Actual						

Expected Results	Indicator No.	Indicator Definition	Source	Baseline (Date)	Target/Actual	2019	2020	2021	2022	2023	Comments
BILATERAL PROGRAMMES											
Highly challenged SAIs (often in fragile situations) supported	23	Cumulative number of SAIs supported by IDI under its bilateral policy for a) strategic planning and management and mobilising coordinated support b) implementing their strategy (minimum 3 years support)	IDI Annual Performance & Accountability Reports	a) 10 b) 2 (2018)	Target	a) 11 b) 2	a) 11 b) 4	a) 12 b) 5	a) 12 b) 6	a) 13 b) 7	Assumption: Additional bilateral support approved by IDI Board
					Actual						
Partnerships to strengthen support to highly challenged SAIs (often in fragile situations)	24	a) Number of providers of support with which IDI signs partnership agreement for implementing bilateral support b) Number of countries in which IDI has helped SAIs establish SAI-donor support groups/arrangements (covering e.g. policy dialogue and coordination)	IDI Annual Performance & Accountability Reports	a) 2 b) 9 (2018)	Target	a) 2 b) 9	a) 3 b) 11	a) 4 b) 12	a) 4 b) 12	a) 4 b) 13	Assumptions: a) Partnerships with providers of support for implementing bilateral support b) Done in PAP-APP countries. Expand to other bilateral initiatives.
					Actual						
Effective delivery of IDI Bilateral Programmes	25	Overall conclusion of evaluations/reviews of IDI bilateral programmes (Scale: programme objectives fully / mostly / partly / not met)	Evaluation reports published on IDI websites	N/A	Target		South Sudan: partly met PAP-APP: mostly met	Somalia: mostly met			
					Actual						
CROSS-CUTTING PRIORITIES											
Empower female participation in IDI initiatives	26	Annual female participation rate across all IDI initiatives	IDI internal monitoring system	44% (2017)	Target	44 %	44 %	44 %	44 %	44 %	
					Actual						
Integrate gender analysis into design of IDI initiatives	27	% of new IDI initiatives designed in the year which include a gender analysis in the design phase	IDI Annual Performance & Accountability Reports	0% (2018)	Target	10 %	50 %	80 %	80 %	80 %	
					Actual						
Develop the commitment and capacity of SAI leaders	28	% of SAIs participating in IDI initiatives where a representative of the SAI leadership a) signs a statement of commitment b) participates in education / awareness raising activities targetted to the SAI leadership (count separately the participation of each SAI in each initiative)	IDI Annual Performance & Accountability Reports	a) 100% b) No data (2018)	Target	a) 90% b) 75%	a) 90% b) 75%	a) 90% b) 75%	a) 90% b) 75%	a) 90% b) 75%	
					Actual						

Expected Results	Indicator No.	Indicator Definition	Source	Baseline (Date)	Target/ Actual	2019	2020	2021	2022	2023	Comments
						Targets and Actual Results (by calendar year)					
GLOBAL FOUNDATIONS											
Measure global SAI performance and enhance advocacy for better SAI environment and support	29	Status and number of downloads of Global SAI Stocktaking Report within 1st year after publication	IDI website analytics	Eng: 1808 Fre: 324 Spa: 484 Ara: 528 (2018)	Target	Global survey designed	Stocktaking Report Published	Eng: 2500 Fre: 500 Spa: 700 Ara: 600	Global survey designed	Stocktaking Report Published	
					Actual						
Assess the impact and sustainability of IDI initiatives	30	Progress on establishing and implementing programme 360	IDI Annual Performance & Accountability Reports	Not established (2018)	Target	Established	Synthesis study designed	Synthesis study published			
					Actual						
Enhanced partnerships to deliver the IDI Strategic Plan	31	Number of organisations covered by a strategic partnership agreement with IDI	IDI Annual Performance & Accountability Reports	0 (2018)	Target	1	3	4	5	5	
					Actual						
Stronger INTOSAI regions	32	Cumulative number of INTOSAI regions supported by IDI in their core organisational development (e.g. use of Strategic Management Guide for Regions)	IDI Annual Performance & Accountability Reports	3 (2018)	Target	4	5	6	6	6	Baseline: ARABOSAI, CAROSAI, CREFIAF under SPMR
					Actual						
SAIs supported to articulate their development needs	33	Cumulative number of SAIs supported by IDI (through all mechanisms) to submit capacity development proposals to potential funders/providers of support	IDI Annual Performance & Accountability Reports	9 (2018)	Target	15	20	25	30	35	
					Actual						
Raised awareness on the role, benefits and challenges of SAIs	34	Annual Number of events where IDI presents; organised by stakeholders outside the INTOSAI community or jointly by outside stakeholders & the INTOSAI community	IDI Annual Performance & Accountability Reports	4 (2018)	Target	5	6	6	6	6	Baseline: IDC meeting, donor meeting Brussels, BBLs Canada & WB
					Actual						

IDI Supported SAI Capacity and Output Indicators

These are the intended SAI results to which specific IDI initiatives seek to contribute. They are largely under the control of participating SAIs, but also (especially regarding SAI independence) subject to the institutional environment in which SAIs operate. IDI will set and report on a small number of high level indicators under each work stream and bilateral programme. New indicators will be added to the result system and targets defined as and when appropriate under each work stream. The indicators refer to developing country SAIs unless otherwise stated.

Expected Results	Indicator No.	Indicator Definition	Source	Baseline (Date)	Target/ Actual	Targets and Actual Results (by calendar year) 2019	2020	2021	2022	2023	Comments
INDEPENDENT SAIs											
SAIs assess their independence	1	Cumulative number of SAIs (supported by IDI's independence work stream) that complete a mapping / assessment of the current state of their legal & practical independence	IDI Annual Performance & Accountability Reports	2 (2018)	Target	2	3	5	7	9	Target lags the target on number of SAIs supported
					Actual						
SAI engagement strategy to strengthen independence	2	Cumulative number of SAIs (supported by IDI) that develop (to at least draft stage) a strategy to engage with stakeholders on strengthening SAI independence	IDI Annual Performance & Accountability Reports	0 (2018)	Target	1	2	4	6	8	
					Actual						
Strengthened SAI legal framework	3	Cumulative number of SAIs (supported by IDI) that develop a new draft audit act (or audit clause(s) in a wider legal document) and submit this to their national legislature for debate	IDI Annual Performance & Accountability Reports	1 (2018)	Target	1	2	3	4	5	
					Actual						
WELL-GOVERNED SAIs											
SAI performance assessments conducted and published	4	Cumulative number of SAIs (all countries) with a finalised SAI performance report based on the SAI PMF framework a) First time assessment b) Repeat assessment c) Published assessment	IDI Annual Performance & Accountability Reports	a) 47 b) 2 c) 11 (2018)	Target	a) 65 b) 10 c) 15	a) 70 b) 15 c) 20	a) 75 b) 20 c) 25	a) 80 b) 25 c) 30	a) 85 b) 30 c) 35	
					Actual						
SAI performance assessments used	5	Percentage of all (I.e. cumulative) finalised SAI PMF assessments (all countries) that are reported as having been used as basis for SAI strategic planning and/or capacity building projects	IDI Annual Performance & Accountability Reports	82% (2018) (24/29)	Target	90 %	90 %	90 %	90 %	90 %	
					Actual						
SAI strategic plans developed	6	Cumulative number of SAIs (supported by IDI's well-governed SAIs work stream) that finalise a SAI-level strategic plan	IDI Annual Performance & Accountability Reports	0 (2018)	Target	10	15	20	25	30	
					Actual						
SAI's report on their performance	7	Cumulative number of SAIs (supported by IDI) that complete a report on achievements against their strategic plan (including use of a performance measurement system)	IDI Annual Performance & Accountability Reports	0 (2018)	Target	10	15	20	25	30	
					Actual						
Stronger SAI Code of Ethics	8	Cumulative number of SAIs (supported by IDI) that complete assessments of their practices in implementing SAIs Code of Ethics (ISSAI 30)	IDI Annual Performance & Accountability Reports	0 (2017)	Target	Eng: 10 Ara: 10 Spa: 10 Fre: 0	Eng: 10 Ara: 10 Spa: 10 Fre: 10	Eng: 10 Ara: 10 Spa: 10 Fre: 10	Eng: 10 Ara: 10 Spa: 10 Fre: 10	Eng: 10 Ara: 10 Spa: 10 Fre: 10	
					Actual						
SAIs Engage with Stakeholders	9	Cumulative number of SAIs (supported by IDI) that complete their stakeholder engagement strategy and action plan	IDI Annual Performance & Accountability Reports	0 (2017)	Target	44	78	78	78	78	
					Actual						
SAIs Engage with Stakeholders	10	Cumulative number of SAIs (supported by IDI at the SAI level) whose annual (or other) report demonstrates significant progress against the main priorities of its Stakeholder Engagement Strategy, as assessed by IDI	IDI Annual Performance & Accountability Reports	0 (2018)	Target	5	10	15	15	15	
					Actual						
SAIs Partner to Fight Corruption	11	Cumulative number of SAIs that establish a SAI-Stakeholder platform for fighting corruption	IDI Annual Performance & Accountability Reports	0 (2018)	Target	0	6	12	12	12	
					Actual						

Expected Results	Indicator No.	Indicator Definition	Source	Baseline (Date)	Target/Actual	2019	2020	2021	2022	2023	Comments
PROFESSIONAL SAIs											
SAIs assess ISSAI implementation needs	12	Cumulative number of SAIs (supported by IDI) that develop IINA report	IDI Annual Performance & Accountability Reports	1 (2018)	Target	2	5	5	5	5	
					Actual						
Professional SAIs Auditors and Young Leaders	13	Cumulative number of IDI certified SAI auditors and SAI Young Leader graduates (NB. Included as IDI-SAI Output as successful certification/graduation depends on the SAI staff & is a measure of enhanced SAI capacity)	IDI Annual Performance & Accountability Reports	20 (SYL) (2018)	Target	SYL: 20 PESA: 0 (44% female)	SYL: 40 PESA: 0 (44% female)	SYL: 40 PESA: 300 (44% female)	SYL: 60 PESA: 300 (44% female)	SYL: 60 PESA: 300 (44% female)	
					Actual						
SAIs conduct ISSAI based audits	14	Cumulative number of SAIs (provided SAI-level support by IDI) that develop and approve an annual audit plan based on stakeholder expectations, mandate and assessment of risk	IDI Annual Performance & Accountability Reports	1 (2018)	Target	1	1	4	4	4	SLIIS
					Actual						
SAIs conduct ISSAI based audits	15	Cumulative number of SAIs supported by IDI to submit ISSAI-based Cooperative / pilot audits to the relevant authority	IDI Annual Performance & Accountability Reports	2 (2018)	Target	8	8	8	11	11	IDI-ASE ANSAI CAFA, SLIIS
					Actual						
SAIs implement quality assurance mechanisms	16	Cumulative number of SAIs (provided SAI-level support by IDI) to issue a Quality Assurance review report of at least one audit discipline	IDI Annual Performance & Accountability Reports	1 (2018)	Target	2	2	2	5	5	
					Actual						
SAI cooperative audit reports subject to quality assurance reviews	17	Cumulative number of Cooperative audit reports subjected to a quality assurance review organised by IDI (across all IDI work streams)	IDI Annual Performance & Accountability Reports	3i: 42 (PA: 22, CA: 17, FA: 3) (2018)	Target	3i: 42 SFC: 18 SDG: 8 CFA: 8 CCA: 0 Total: 76	3i: 42 SFC: 52 SDG: 38 CFA: 8 CCA: 0 Total: 140	3i: 42 SFC: 52 SDG: 45 CFA: 8 CCA: 0 Total: 147	3i: 42 SFC: 52 SDG: 45 CFA: 8 CCA: 7 Total: 154	3i: 42 SFC: 52 SDG: 45 CFA: 8 CCA: 15 Total: 162	
					Actual						
RELEVANT SAIs											
SAIs audit preparedness for and implementation of the SDGs	18	Cumulative number of SAIs supported by IDI which submit (ISSAI-based) Cooperative audit report focused on the SDGs to the relevant authority (e.g. audit of preparedness for the SDGs, implementation of specific SDG goals and targets)	IDI Annual Performance & Accountability Reports	3 (2018)	Target	8	38	45	45	55	
					Actual						
SAIs innovate by leveraging on technological advancements	19	Cumulative number of SAIs supported by IDI which submit (ISSAI-based) cooperative audit reports (where data analytics has been used in the audit process)	IDI Annual Performance & Accountability Reports	0 (2018)	Target	0	0	10	20	20	
					Actual						
SAIs enhance the impact of their audits	20	Cumulative number of SAIs (supported by IDI) which convey key messages and engage with key stakeholders to facilitate implementation of audit recommendations from IDI supported audits	IDI Annual Performance & Accountability Reports	0 (2018)	Target	0	0	3	3	5	
					Actual						
SAIs Engage in Audits of Relevance to Citizens	21	Cumulative number of SAIs completing and submitting ISSAI-based Cooperative audits of the institutional framework to fight corruption to the relevant authority (delivered under the Well-Governed SAIs work stream)	IDI Annual Performance & Accountability Reports	0 (2017)	Target	Eng: 18 Ara: 10 Spa: 10 Fre: 14	Eng: 18 Ara: 10 Spa: 10 Fre: 14	Eng: 18 Ara: 10 Spa: 10 Fre: 14	Eng: 18 Ara: 10 Spa: 10 Fre: 14	Eng: 18 Ara: 10 Spa: 10 Fre: 14	
					Actual						

Expected Results	Indicator No.	Indicator Definition	Source	Baseline (Date)	Target/ Actual	Targets and Actual Results (by calendar year)					Comments
						2019	2020	2021	2022	2023	
BILATERAL PROGRAMMES											
Highly challenged SAIs disseminate audit findings	22	Cumulative number of SAIs (supported under IDIs bilateral policy) that conduct peer-supported audits and disseminate the findings (report where SAI has the mandate, otherwise shared with government and relevant stakeholders)	IDI Annual Performance & Accountability Reports	0 (2018)	Target	2	3	4	5	6	Assumptions: 2019: S Sudan and Somalia 2020-23: 1 additional PAP-APP SAI per year
					Actual						
Highly challenged SAIs have core strategic management systems in place	23	Cumulative number of SAIs (supported under IDI's bilateral policy) that a) finalise a new strategic plan and share with potential partners and b) use operational plans, internal reporting and issue a SAI Performance report annually	IDI Annual Performance & Accountability Reports	a) 1 b) 0 (2018)	Target	a) 2 b) 2	a) 7 b) 4	a) 8 b) 5	a) 9 b) 5	a) 9 b) 6	2019: S Sudan 2020: 5 additional PAP-APP SAIs 2021-23 additional PAP-APP SAIs
					Actual						
Highly challenged SAIs strengthen their independence	24	Cumulative number of SAIs (supported under IDI's bilateral policy) that improve their legal framework	IDI Annual Performance & Accountability Reports	0 (2018)	Target	1	1	2	2	3	Assumptions: 2019 Somalia or S Sudan 2021-23 One PAP-APP SAI annually
					Actual						
CROSS-CUTTING PRIORITIES											
SAIs considering inclusion and gender in their organisational practices	25	Cumulative number of SAIs (supported by IDI) that have a target relating to gender in their strategic plans	IDI Annual Performance & Accountability Reports	0 (2018)	Target	2	5	10	15	20	
					Actual						
SAIs considering inclusion and gender in their audit practices	26	% of IDI supported Cooperative audits completed in the year that have inclusion and/or gender as a focus or cross-cutting theme	IDI Annual Performance & Accountability Reports	N/A	Target	10 %	15 %	20 %	25 %	25 %	
					Actual						
Developing SAI leaders	27	Cumulative number of SAIs with leaders completing an IDI leadership programme	IDI Annual Performance & Accountability Reports	0 (2017)	Target	15	15	30	30	50	Launch of future leadership programmes subject to resources and demand
					Actual						

Global SAI Capacity and Output Indicators

The following indicators are IDI's key indicators for longer-term measurement of changes in the performance of SAIs. These are measured every three years from data such as the INTOSAI Global Survey, SAI PMF assessments, PEFA assessments and the Open Budget Survey. IDI reports on global results every three years through its Global SAI Stocktaking Report, which reflects that such indicators change slowly overtime and are resource intensive to measure. Future stocktaking reports are expected in 2020 and 2023, building on the 2010, 2014 and 2017 reports.

While the efforts of IDI and other providers of support contribute to these results, ultimately these results are under the control of SAIs and (especially regarding SAI independence) subject to the institutional environment in which SAIs operate. There can be no direct attribution from IDI performance to changes in global SAI performance.

Expected Results	Indicator No.	Indicator Definition	Source	Baseline (Date)	Target / Actual	2020	2023	Comments
DOMAIN A: SAI Independence								
SAI Independence	1	% of SAIs with independence and mandate largely consistent with ISSAI 10	SAI PMF (Pilot): SAI-6 and SAI-7, score 3 or higher on both; or SAI PMF (Final): SAI-1 and SAI-2, score 3 or higher on both	44% (2017)	Target	50 %	55 %	
					Actual			
Prevention of Executive Interference in the SAI budget	2	% of SAIs reporting that they manage their own budget without interference from the executive	INTOSAI Triennial Global Survey (Question 9 part 6 in 2017 Survey), as reported in the INTOSAI Stocktaking Report.	28% (2017)	Target	35 %	40 %	
					Actual			
Protection of the SAI Head from Unjust Removal	3	% of countries in which a branch of government other than the executive must give final consent before the head of the SAI can be removed from office	International Budget Partnership Open Budget Survey: Question 120 (2017 version) / 117 (2015 version) score of A	73% (2015)	Target	75 %	80 %	
					Actual			
DOMAIN B: SAI Governance								
SAI Strategic Planning	4	% of SAIs with a strategic planning cycle that broadly follows good practices	SAI PMF (Pilot): SAI-8 score 3 or higher; or SAI PMF (Final) SAI-3 score 3 or higher	28% (2017)	Target	35 %	40 %	
					Actual			
SAIs Reporting Publicly on their Performance	5	% of SAIs that follow the ISSAI 20 practice of measuring and publishing annual reports on their performance	SAI PMF (Pilot): SAI-5 dim (iii), score 3 or higher, or SAI PMF (Final): SAI-3 dim (iv), score 3 or higher	14% (2017)	Target	15 %	20 %	
					Actual			
SAI Code of Ethics	6	% of SAIs that have adopted a code of ethics largely consistent with ISSAI 30 including a monitoring system	SAI PMF (Pilot): SAI-18 dim (i), score 3 or higher, or SAI PMF (Final): SAI-4 dim (i), score 2 or higher [Note the adjustment to a score of 2 or higher reflects a change in the scoring criteria for this dimension, and is considered equivalent to a 3 or higher in the SAI PMF pilot version.]	10% (2017)	Target	15 %	20 %	
					Actual			
SAIs Issuing Annual Audit Reports	7	% of SAIs that issue their annual audit reports within the established legal time frame	INTOSAI Triennial Global Survey (Question 43 in 2017 Survey), as reported in the INTOSAI Stocktaking Report	67% (2017)	Target	70 %	75 %	
					Actual			

Expected Results	Indicator No.	Indicator Definition	Source	Baseline (Date)	Target / Actual	2020	2023	Comments
DOMAIN C: SAI Audit Quality and Coverage								
Timely Publication of the SAI Audit Report on the Annual Budget	8	% of SAIs (for which a PEFA assessment is publicly available) in which all external audit reports on central government consolidated operations are made available to the public through appropriate means within six months of completed audit.	Review of latest published PEFA reports (PEFA 2011 PI-10, criteria (iv), or PEFA 2016 PI-9 element 5), as reported in the INTOSAI Stocktaking Report	62% (2017)	Target	64 %	66 %	
					Actual			
SAIs Publishing Audit Reports	9	% of SAIs that report publishing at least 80% of their completed audit reports	INTOSAI Triennial Global Survey (Question 44-45 in 2017 Survey), as reported in the INTOSAI Stocktaking Report	44% (2017)	Target	50 %	55 %	
					Actual			
SAI Quality Control Systems	10	% of SAIs with quality control systems largely consistent with ISSAI 40	SAI PMF (Pilot): SAI-11 dim (iii), SAI-13 dim (iii), SAI-15 dim (iii) all score 3 or higher (ignore any that are N/A), or SAI PMF (Final): SAI-9 dim (iii), SAI-12 dim (iii), SAI-15 dim (iii) all score 3 or higher (ignore any that are N/A).	43% (2017)	Target	45 %	50 %	
					Actual			
SAI Quality Assurance Systems	11	% of SAIs with a quality assurance system largely consistent with ISSAI 40	SAI PMF (Pilot): SAI-10, score 3 or higher, or SAI PMF (Final): SAI-4 dim (iv), score 3 or higher	22% (2017)	Target	25 %	30 %	
					Actual			
Financial Audit Standards and Policies	12	% of SAIs that have financial audit standards and policies in place which are largely consistent with ISSAI 200	SAI PMF (Pilot): SAI-11 dim (i) score 3 or higher, or SAI PMF (Final): SAI-9 dim (i) score 3 or higher	32% (2017)	Target	35 %	40 %	
					Actual			
Quality of SAI Financial Audits	13	% of SAIs that have undergone a SAI PMF assessment and have reached the following SAI PMF benchmarks on financial audit, in their journey towards implementing the financial audit ISSAIs:						
		a. 3+ (audits based on standards largely consistent with the fundamental principles of financial auditing: ISSAI 200)	a. SAI PMF (Pilot): SAI-12, or SAI PMF (Final): SAI-10	10% (2017)	Target	12 %	16 %	
					Actual			
		b. 4 (independent assessment confirms the SAI's financial audit practice complies with all relevant level 4 ISSAI requirements: ISSAI 1000-1810)	b. SAI PMF (Final): SAI-10 (no comparative measure in SAI PMF (Pilot)	0% (2017)	Target	N/A	6 %	
					Actual			
Financial Audit Coverage	14	% of SAIs where 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)	INTOSAI Triennial Global Survey (Question 37 in 2017 Survey), as reported in the INTOSAI Stocktaking Report	62% (2017)	Target	65 %	70 %	
					Actual			
Performance Audit Standards and Policies	15	% of SAIs that have performance audit standards and policies in place which are largely consistent with ISSAI 300	SAI PMF (Pilot): SAI-15 dim (i) score 3 or higher, or SAI PMF (Final): SAI-12 dim (i) score 3 or higher	44% (2017)	Target	50 %	55 %	
					Actual			
Quality of SAI Performance Audits	16	% of SAIs that have undergone a SAI PMF assessment and have reached the following SAI PMF benchmarks on performance audit, in their journey towards implementing the performance audit ISSAIs:						

Expected Results	Indicator No.	Indicator Definition	Source	Baseline (Date)	Target / Actual	2020	2023	Comments
		a. 3+ (audits based on standards largely consistent with the fundamental principles of performance auditing: ISSAI 300)	a. SAI PMF (Pilot): SAI-16, or SAI PMF (Final): SAI-13	14% (2017)	Target	17 %	20 %	
					Actual			
		b. 4 (independent assessment confirms the SAI's performance audit practice complies with all relevant level 4 ISSAI requirements: ISSAI 3000)	b. SAI PMF (Final): SAI-16 (no comparative measure in SAI PMF (Pilot)	0% (2017)	Target	N/A	5 %	
					Actual			
Performance Audit Coverage	17	% of SAIs where, 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	INTOSAI Triennial Global Survey (Question 41 in 2017 Survey), as reported in the INTOSAI Stocktaking Report	46% (2017)	Target	50 %	55 %	
					Actual			
ISSAI Compliant Compliance Audit Manuals	18	% of SAIs that have compliance audit standards and policies in place which are largely consistent with ISSAI 400	SAI PMF (Pilot): SAI-13 dim (i) score 3 or higher, or SAI PMF (Final): SAI-15 dim (i) score 3 or higher	35% (2017)	Target	40 %	45 %	
					Actual			
Quality of SAI Compliance Audits	19	% of SAIs that have undergone a SAI PMF assessment and have reached the following SAI PMF benchmarks on compliance audit, in their journey towards implementing the compliance audit ISSAIs:						
		a. 3+ (audits based on standards largely consistent with the fundamental principles of compliance auditing: ISSAI 400)	a. SAI PMF (Pilot): SAI-14, or SAI PMF (Final): SAI-16	25% (2017)	Target	27 %	30 %	
					Actual			
		b. 4 (independent assessment confirms the SAI's compliance audit practice complies with all relevant level 4 ISSAI requirements: ISSAI 4000)	b. SAI PMF (Final): SAI-14 (no comparative measure in SAI PMF (Pilot)	0% (2017)	Target	N/A	5 %	
					Actual			
Compliance Audit Coverage	20	% of SAIs which have a documented risk basis for selecting compliance audits that ensures all entities face the possibility of being subject to a compliance audit, and	INTOSAI Triennial Global Survey (Question 39 in 2017 Survey), as reported in the INTOSAI Stocktaking Report	58% (2017)	Target	62 %	65 %	
					Actual			
Results of Jurisdictional Controls	21	% of SAIs following good practices in the notification, publication and follow-up of decisions relating to jurisdictional controls	SAI PMF (Final) SAI-20 score 3 or higher [Only applicable to SAIs with Jurisdictional powers. Note that the indicators on Jurisdictional Controls in the SAI PMF (Pilot) version is not comparable to that in the SAI PMF (Final) version]	No data (no SAI PMFs (Final) for SAIs with jurisdictional powers	Target	20 %	30 %	
					Actual			

Expected Results	Indicator No.	Indicator Definition	Source	Baseline (Date)	Target / Actual	2020	2023	Comments
DOMAIN E: SAI HRM and Professional Staff Development								
SAI Professional Development	22	% of SAIs with staff professional development and training plans which broadly following good practices	SAI PMF (Pilot): SAI-21 score 3 or higher; or SAI PMF (Final) SAI-23 score 3 or higher	22% (2017) (5/23 ignoring N/As)	Target	25 %	30 %	
					Actual			
DOMAIN F: SAI Communications and Stakeholder Management								
SAI Communication	23	% of SAIs following good practices in communication with the media, citizens and civil society organisations	SAI PMF (Pilot): SAI-24 score 3 or higher; or SAI PMF (Final) SAI-25 score 3 or higher	29% (2017) (7/24 ignoring N/As)	Target	30 %	35 %	
					Actual			
SAI's Communicating with the Public	24	% of SAIs communicating with the public beyond publishing their audit reports	International Budget Partnership Open Budget Survey: Question 132	46% (2015)	Target	50 %	55 %	
					Actual			
Cross-Cutting								
SAI Gender Policies	25	% of SAIs reporting that they have a gender policy	INTOSAI Triennial Global Survey (Question 82 in 2017 Survey), as reported in the INTOSAI Stocktaking Report	37% (2017)	Target	40 %	45 %	
					Actual			
SAI Use of Gender Assessments	26	% of SAIs reporting that they include gender assessments in their audit work	INTOSAI Triennial Global Survey (Question 86 in 2017 Survey), as reported in the INTOSAI Stocktaking Report	18% (2017)	Target	20 %	25 %	
					Actual			

SAI Outcomes

The following global SAI outcome indicators are taken as proxies for the benefits of stronger SAIs, which contribute to the SAI delivering value and benefits for citizens. They represent a broad mix of indicators: some directly related to the work of SAIs (e.g. scrutiny of, and response to, audit reports); some closely related to the benefits of effective SAIs (e.g. quality of public financial management, public participation in budget processes and control of corruption); and some broader measures relating to improved service delivery and progress towards the SDGs, to which effective SAIs seek to contribute.

These indicators are selected based on the available global indicators in this area: the data is collected, collated and published by organisations other than IDI.

The relationship between SAIs and these indicators is two-directional: SAIs can contribute to changes, and changes in the environment can impact on SAIs. The purpose of monitoring these indicators is two-fold. First, to see if SAIs are making a difference to key issues in their countries. Second, to identify global trends in key governance areas which impact on the environment in which SAIs operate.

Expected Results	Indicator No.	Indicator Definition	Source	Baseline (Date)	Target / Actual	Results 2020	2023	Comments
Legislature Scrutiny of Audit Reports	1	% of countries in which a Committee of the Legislature examines the Audit Report on the annual budget within six months of its availability, and publish a report with findings and recommendations	International Budget Partnership Open Budget Survey: Question 118 (2017 version) score of A or B.	14% (2017) (13/92)	Actual			Not included in 2015 OBS or Global SAI Stocktake
Executive Response to Audits	2	% of countries in which a formal, comprehensive, and timely response was made by the executive or the audited entity on audits for which follow-up was expected during the last three completed fiscal years	PEFA-2016 PI-30 dimension (iii) score of C or higher, or PEFA-2011 PI-26 dimensions (iii) score of C or higher	74% (2017)	Actual			
Quality of Public Financial Management	3	% of countries scoring 3.5 or higher on (latest available) CPIA Indicator for Quality of Budgetary and Financial Management	World Bank CPIA Indicator on Quality of Budgetary and Financial Management	49% (2017) (40/82)	Actual			
Public Participation in the Budget Process	4	% of countries scoring 25 or higher on Public Participation in the Budget Process	International Budget Partnership Open Budget Survey: Composite scores on Public Participation in the Budget Process	9% (2017) (8/92)	Actual			Not included in 2015 OBS or Global SAI Stocktake
Control of Corruption	5	% of countries scoring 50% or higher on the WGI composite indicator for control of corruption	Worldwide Governance Indicator (WGI) on Control of Corruption	28% (2017) (41/144)	Actual			
Improved service delivery and progress towards the SDGs	6	Maternal mortality ratio (Maternal deaths per 100,000 live births) (all developing countries)	SDG indicator 3.1.1, as reported in 'Progress Towards the Sustainable Development Goals, Statistical Annex' (UN Secretary General)	12 (2015)	Actual			
Effective, transparent and inclusive institutions	7	Proportion of seats held by women in national parliaments (world, including developed countries - Reported data does not include disaggregation specifically to developing countries)	SDG indicator 5.5.1, as reported in 'Progress Towards the Sustainable Development Goals, Statistical Annex' (UN Secretary General)	23.4% (2015)	Actual			

AFROSAI-E	African Organisation of Supreme Audit Institutions in English-speaking Africa
ARABOSAI	Arab Organisation of Supreme Audit Institutions
ASOSAI	Asian Organisation of Supreme Audit Institutions
BLS	Blended Learning Specialist
CA	Compliance Audit
CAAF	Canadian Audit and Accountability Foundation
CCA	Cooperative Compliance Audit
CFA	Cooperative Financial Audit
CAROSAI	Caribbean Organisation of Supreme Audit Institutions
CAS	Compliance Audit Subcommittee
CBC	INTOSAI Capacity Building Committee
CEPA	United Nations Committee of Experts on Public Administration
CREFIAF	African Organisation of Supreme Audit Institutions in French-speaking Africa (Conseil Régional de Formation des Institutions Supérieures de Contrôle des Finances Publiques d'Afrique Francophone Subsaharienne)
CSO	Civil Society Organisation
DRC	Democratic Republic of Congo
ECOSOC	Economic and Social Council
ELS	E-learning Specialist
EUROSAI	European Organisation of Supreme Audit Institutions
FA	Financial Audit
FAAS	Financial Audit and Accounting Subcommittee
FAI	Facilitating Audit Impact
FIPP	Forum for INTOSAI Professional Pronouncements
GCP	Global Call for Proposals
GPGs	Global Public Goods
HRM	Human Resource Management
IBP	International Budget Partnership
iCAT	ISSAI Compliance Assessment Tool
IDC	INTOSAI-Donor Cooperation
IDI	INTOSAI Development Initiative
IINA	ISSAI Implementation Needs Assessment
INCOSAI	International Congress of Supreme Audit Institutions
INTOSAI	International Organisation of Supreme Audit Institutions
ISSAIs	International Standards for Supreme Audit Institutions
IT	Information Technology
KSC	INTOSAI Committee on Knowledge Sharing and Knowledge Services
LMS	Learning Management Specialist

NGO	Non-Governmental Organisation
NOK	Norwegian Krone
OBI	Open budget Index
OLACEFS	Organisation of Latin American and Caribbean Supreme Audit Institutions
PA	Performance Audit
PAP-APP	Accelerated Peer-Support Partnership - Partenariat Accéléré pour l'Appui des Pairs
PAR	Performance and Accountability Report
PAS	Performance Audit Subcommittee
PASAI	Pacific Association of Supreme Audit Institutions
PEFA	Public Expenditure and Financial Accountability Framework
PESA	Professional Education for SAI Auditors
PFM	Public Financial Management
PSC	INTOSAI Professional Standards Committee
QA	Quality Assurance
QAF	Quality Assurance Facilitators
SAI	Supreme Audit Institutions
SAI PMF	Supreme Audit Institutions' Performance Measurement Framework
SCEI	INTOSAI Supervisory Committee on Emerging Issues
SDAI	SAI Data Analytics Initiative
SDG	Sustainable Development Goals
SES	SAI Engaging with Stakeholders
SFC	IDI SAI Fighting Corruption Programme
SLIIS	SAI Level ISSAI Implementation Support
SPMR	IDI Strategy, Performance Measurement and Reporting Programme
SSU	Strategic Support Unit
SYL	SAI Young Leaders
TFIAP	Task Force on INTOSAI Auditor Professionalisation
UN	United Nations
UNDESA	United Nations Department of Economic and Social Affairs
UN Women	United Nations Entity for Gender Equality and the Empowerment of Women
WGVBS	INTOSAI Working Group on the Value and Benefits of SAIs
3i	ISSAI Implementation Initiative