



Draft Terms of Reference for the Mid-term Review of the Implementation of IDI Strategic Plan 2014-2018

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INFORMATION IN BRIEF	
Document	Terms of Reference
Assignment	Mid-term Review of Implementation of IDI Strategic Plan 2014-2018
Principal	INTOSAI Development Initiative, Stenersgata 2, 0184 Oslo, Norway
Contact Person	Shourjo Chatterjee, Strategy & Knowledge Manager shourjo.chatterjee@idi.no Tel. +47 907 11 020
Procurement Method	The procurement is being carried out in terms of the IDI Procurement Policy and in consultation with SIDA, Sweden

1. BACKGROUND & CONTEXT

1.1. INTRODUCTION

The IDI is the INTOSAI body, which works across The International Organisation of Supreme Audit Institutions (INTOSAI) strategic goal areas¹ and supports SAIs in developing countries, in their efforts to sustainably enhance performance, independence and professionalism. INTOSAI is an umbrella organization of SAIs across the world. Established in 1953, it currently has 194 regular members and five associate members.

The IDI provides support to SAIs by facilitating

- Implementation of international standards, including the ISSAIs
- Development of institutional, organisational and professional staff capacities
- Knowledge sharing and implementation of good practices
- Scaled up and more effective support to SAIs through partnerships with stakeholders

Using a client-centered approach, the IDI facilitates SAI development initiatives at global, regional, sub regional and SAI level; including bilateral support on a needs basis. The IDI also serves as secretariat to the INTOSAI-Donor Cooperation, established in 2010 to enhance the volume and coordination of support for strengthening SAIs in developing countries. The IDI Board has approved the continuation of the INTOSAI-Donor Secretariat's third phase of operations as part of the IDI. Besides delivering capacity development programmes and serving as the secretariat to the INTOSAI-Donor Cooperation, the IDI also facilitates knowledge sharing in the INTOSAI community. The IDI also provides expert information to donors and other stakeholders regarding public sector auditing and working of SAIs.

The IDI was established by resolution of the INTOSAI Congress (INCOSAI) in 1986, and was hosted by the SAI of Canada from 1986 to 2000 prior to being hosted by the Office of the Auditor General of Norway (OAGN) since 2001 following approval of the Norwegian Parliament. IDI actively partners in its operations with INTOSAI which has regional groupings and different working groups and task forces on specific areas of SAIs' operations.

The IDI's target group of beneficiary SAIs includes over 140 developing countries listed in the OECD DAC list for the respective years. As per the IDI Strategic Plan 2014-2018 the IDI also provides support to developed countries on cost recovery basis. Limited bilateral support is also offered to SAIs from fragile states and SAIs which are non-recipients of peer to peer bilateral support. The IDI delivers capacity development programmes in cooperation with all INTOSAI regions. The IDI programmes are developed and delivered in close cooperation with INTOSAI Committees and Working Groups, who also constitute

¹ The XXII INTOSAI Congress in Abu Dhabi in December 2016 has endorsed the new INTOSAI Strategic Plan 2017-2022. It can be downloaded from http://www.intosai.org/fileadmin/downloads/downloads/1_about_us/strategic_plan/EN_INTOSAI_Strategic_Plan_2017_22.pdf

key cooperation partners of the IDI. The IDI participates in the work of many of the INTOSAI Committees and Working Groups, and actively contributes to facilitating the implementation of their standards and guidance material.

IDI supports the SAIs in making a difference to the lives of citizens by strengthening the accountability, transparency and integrity of government and public sector entities; demonstrating ongoing relevance to citizens, Parliament and other stakeholders; and being a model organisation through leading by example. Indirect beneficiaries of the work of the IDI include the national legislatures that will have better equipped control and monitoring bodies, and ultimately the citizens of the recipient countries who will benefit from better public sector performance and service delivery. Donors constitute another indirect beneficiary through strengthened assurance that donor support is utilized in an effective, efficient and economical manner.

For more details please visit www.idi.no.

1.2. IDI STRATEGIC PLAN 2014-2018

This strategic plan for 2014-2018 is the IDI's third strategic plan. The plan and the IDI's revised mandate were endorsed at the XXI INTOSAI Congress in 2013. It seeks to take forward the work done in the previous plans. The revised mandate contained in this plan reflects the changes in the IDI's role and environment in which it operates.

Mandate

The IDI is an INTOSAI body that supports Supreme Audit Institutions in developing countries, in their efforts to sustainably enhance performance, independence and professionalism.

The IDI provides support to SAIs by facilitating

- Implementation of international standards, including the ISSAIs
- Development of institutional, organisational and professional staff capacities
- Knowledge sharing and implementation of good practices
- Scaled up and more effective support to SAIs through partnerships with stakeholders

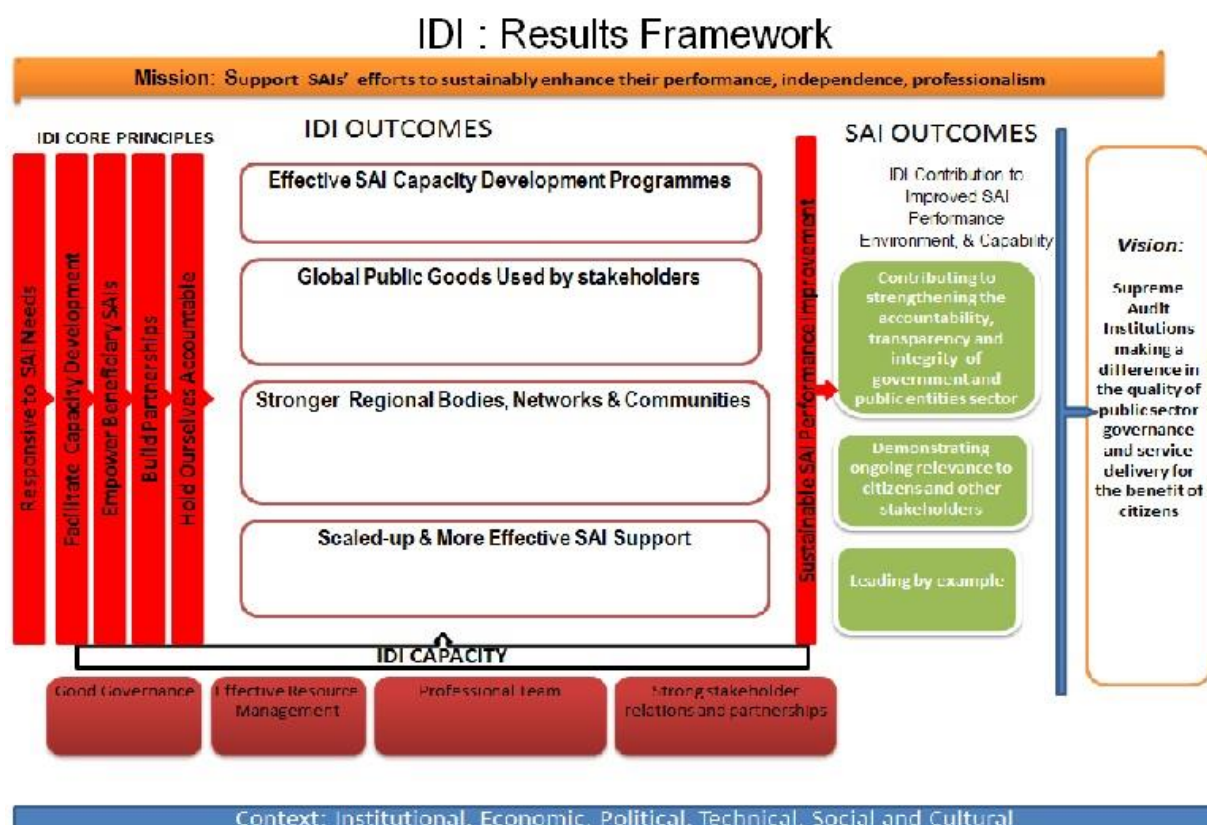
Using a client centered approach the IDI facilitates SAI development initiatives at global, regional, sub regional and SAI level; including limited bilateral support on a needs basis. The IDI may also provide capacity development support for developed country SAIs on cost recovery basis.

Results Framework

During the last strategic plan, the IDI mainly focused on supporting organisational and professional staff capacity development. In this plan period the IDI is also supporting institutional capacity development of SAIs. The IDI's portfolio has been expanded to include bilateral support programmes in limited cases. While continuing to support SAIs through global, regional and sub regional capacity development programmes, the IDI will provide bilateral support only in rare cases where SAIs in fragile countries do not have other providers of support.

This plan introduced the IDI Results Framework which distinguishes between SAI Outcomes and IDI Outcomes. The results framework measures the IDI outcomes stated in this strategic plan. The SAI

outcomes are based on the INTOSAI's Value and Benefits Framework. While the SAI outcomes are the values created at SAI level that the IDI hopes to contribute to, the IDI outcomes are those through which the IDI will create value for SAIs. The IDI will be responsible only for achieving the IDI outcomes.



Measuring the outcomes through the performance indicators will help the IDI to meet the expectations of its stakeholders in a more effective manner.

The outcomes at the SAI level are described in the strategic priorities of the IDI. These are the responsibility of the SAIs. IDI can support the SAIs and contribute to the achievement of these outcomes. These strategic priorities are based on the principles given in the INTOSAI's Value and Benefits Framework. The priorities are:

- SP1. SAIs contributing to strengthening the accountability, transparency and integrity of government and public sector entities
- SP2. SAIs demonstrating ongoing relevance to citizens and other stakeholders
- SP3. SAIs leading by example

The IDI has also described its service delivery model and SAI capacity development model for the first time in this strategic plan document. The service delivery model describes IDI partnership approach, its approaches to capacity development, resourcing and funding and also core principles. The SAI capacity development model explains the IDI's understanding of the aspects and framework for SAI capacity development.

The detailed indicators are available in the Annual Performance and Accountability Reports in the following links:

The Strategic Plan document is available here: <http://www.idi.no/en/elibrary/about-idi/plans/strategic-plans/253-strategic-plan-2014-2018>

The Strategic Plan is being implemented through Operational Plans. The first was a biennial plan 2014-2015, followed by the ongoing triennial plan 2016-2018.

The IDI Operational Plans for 2014-2015 and 2016-2018 are available here: <http://www.idi.no/en/elibrary/about-idi/plans/operational-plans>

Reporting on the Operational Plans and the Results Framework is done through the Annual Performance and Accountability Reports: <http://www.idi.no/en/elibrary/about-idi/reports>

1.3. ORGANISATION AND GOVERNANCE OF IDI

The IDI is registered as a foundation under the Norwegian law. It is hosted by the OAGN based on a decision of the Norwegian Parliament. The IDI Secretariat is based in Oslo and has 26 staff members with three of them operating from INTOSAI regions. Six IDI staff members are on secondment from SAIs. The IDI staff complement is drawn from 17 different nationalities making for a truly international work force.

The IDI Board is chaired by Auditor General, Norway. There are nine other members from SAIs of Austria (Secretary General of INTOSAI), Jamaica, Norway, the Netherlands, Sierra Leone, South Africa (Chair, INTOSAI Capacity Development Committee) Sweden, and UK. The IDI Board provides strategic direction to the IDI's activities and is responsible for ensuring that the foundation is run in accordance with the resolutions and conditions laid down by the Norwegian Parliament.

The Director General heads the IDI Secretariat. There are three Deputy Directors General heading the three functional departments of Administration, Capacity Development Programmes and the INTOSAI-Donor Secretariat.

IDI Capacity Development Programmes

The IDI has developed and delivered the following capacity development programmes during 2014-2015 with some of them brought over from the previous strategic plan and others going on in 2016-2017:

1. ISSAI Implementation Initiative (3i) Programme (Phase I)
2. Audit of Lending and Borrowing Frameworks
3. IT Auditing
4. INTOSAI Capacity Building Committee (CBC) Support Programme
5. Certification Programme for Training Specialists in ARABOSAI
6. Audit of Externally Aided Projects in Agriculture and Food Security
7. SAI Performance Measurement Framework (PMF)

The new IDI programme portfolio introduced in 2016-2018 covers:

1. Strategy, Performance Measurement & Reporting
2. SAI engaging with Stakeholders
3. Auditing SDGs

4. ISSAI implementation – Phase II
5. SAI Fighting Corruption
6. SAI Independence
7. SAI Young Leaders
8. Enhance eLearning capacity

For more information about the IDI Capacity Development Programmes, please visit: <http://www.idi.no/en/idi-cpd>

INTOSAI-Donor Secretariat

In addition to the portfolio of capacity development programmes, the IDI hosts the secretariat of the INTOSAI-Donor Cooperation. Recognizing the importance of well-functioning, multidisciplinary and independent SAIs, and that support to SAIs from both the INTOSAI and Donor communities could be more effective, INTOSAI and 15 Donors signed an MoU to augment and strengthen support to SAIs in developing countries in 2009. Since then, a further eight donor organizations have signed the MoU. Phase one of the Cooperation ran from 2010-2012 and thereafter the second phase from 2013-2015. The INTOSAI-Donor Steering Committee Leadership has approved the programme document for phase 3 of the cooperation-2016-2018 in February 2016. The expected results for phase 3 are in the following six areas:

1. Enhanced financial support for capacity development of SAIs in developing countries
2. Enhanced quality of knowledge on SAI development initiatives and performance
3. Enhanced tools and capacity development approaches
4. Increased awareness of the Cooperation and the needs of SAIs in developing countries
5. Strengthened donor and INTOSAI coordination and collaboration on SAI capacity development.

An independent evaluation of phase 2 of the Cooperation was completed with the report being finalised in August 2015 and the findings and recommendations fed into the programme document for phase-3.

For more information about the INTOSAI- Donor Cooperation, please visit: <http://www.idi.no/en/intosai-donor-cooperation>

1.4. FOLLOW UP ON THE EXTERNAL EVALUATION OF IMPLEMENTATION OF IDI STRATEGIC PLAN 2007-2013

The IDI has acted on most of the findings and recommendations from the external evaluation of the previous strategic plan. The revised IDI Mandate and the Results Framework of the current plan are also based on the findings and recommendations from this evaluation. These actions have been taken in course of development and implementation of the current Strategic Plan 2014-2018. During this period, the following selected operations of the IDI have also been reviewed/evaluated:

- a. IDI Governance Review (external)
- b. Mid term review of the IDI- CBC Support Programme (internal)
- c. External evaluation of the 3i Programme
- d. Independent evaluation of phase 2 of the INTOSAI-Donor Cooperation

Reports from these reviews can be accessed at <http://www.idi.no/en/about-idi/evaluation-and-reviews>

2. OBJECTIVE OF THE REVIEW

- a. Review the performance of the IDI against the IDI Strategic Plan 2014-2018 and the attendant IDI Results Framework
- b. Provide recommendations and way forward for informing the development of the next IDI Strategic Plan and the new IDI Results Framework
- c. Provide assurance to stakeholders including donors regarding the progress of implementation of the IDI Strategic Plan 2014-2018.
- d. Analyse and report on the aspects of the IDI's Service Delivery Model and Capacity Development Model that work well and should continue.
- e. Analyse and report on the aspects of the IDI's Service Delivery Model and Capacity Development Model that did not work well but should be strengthened.
- f. Analyse and report on the aspects of the IDI's Service Delivery Model and Capacity Development Model that did not work well and should be discontinued.
- g. Compare the key qualitative and quantitative accomplishments with the pre-established budgets and work plans.
- h. Identify the specific challenges that need to be addressed in the near future.

3. SCOPE OF THE REVIEW

The scope of the review has been determined based on different factors like the objective of the review, need to provide assurance to stakeholders, nature of IDI's operations, size of IDI's operations, and availability of financial resources. The following factors are to be considered for determining the scope of the review:

a. IDI Results Framework

As mentioned above, to effectively monitor the performance of IDI during the Strategic Plan period 2014-2018, the IDI Results Framework has been developed. The framework monitors the results in the context of SAI Outcomes and IDI Outcomes. The framework endeavours to ascertain SAI outcomes, which describe the value and benefits delivered by SAIs. SAI Outcomes are the results of the three aspects of SAI priorities² being 'contributing to strengthening the accountability, transparency and integrity of government and public entities sector; demonstrating ongoing relevance to citizens and other stakeholders; and leading by example'. The SAIs are responsible for these outcomes which are determined by a number of contributing factors. They have been included in the IDI's results framework because these are the ultimate ends to which all IDI programmes aim to contribute, even though these changes may go beyond the scope of influence of the IDI and SAIs' performance cannot be fully attributed to the IDI outcomes. The IDI outcomes are the results achieved in the four main areas of IDI strategy – effective capacity development programmes, use of global public goods, stronger regional bodies, networks and communities and scaled up and more effective support. The measures in these areas would indicate the degree of success achieved

² ISSAI 12 Value and Benefits of SAIs <http://www.intosai.org/issai-executive-summaries/view/article/issai-12-the-value-and-benefits-of-supreme-audit-institutions-making-a-difference-to-the-liv.html>

by the IDI in the implementation of this strategic plan. While the IDI is fully responsible for the nature and extent of capacity development efforts, the IDI only has influence on outcomes that largely lie within the control of the SAIs.

The indicators for the IDI Outcomes and SAI Outcomes are being monitored through the results framework in respect of the results applicable to the IDI beneficiary base comprising SAIs of countries or territories on the DAC list of ODA eligible recipients, which are members of INTOSAI and/or INTOSAI Regional and Sub-Regional Bodies

The actual impact of the capacity development support provided by the IDI to SAIs lies at a level beyond the SAI Outcomes that are mentioned in the IDI results Framework. As mentioned the SAIs are responsible for the SAI Outcomes.

The current review will need to focus on the design of the Results Framework and the IDI's progress in meeting the IDI Outcomes and the SAI Outcomes through the Programme outputs.

Since this is a mid-term review of the implementation of Strategic Plan 2014-2018, the different capacity development programmes listed above are in different stages of implementation/completion. Accordingly, the outcomes mentioned in their respective results frameworks are also at different stages of maturity.

b. Formative vs Summative assessment

Since this is a mid-term review of the implementation of the Strategic Plan and one of the objectives of the review is to get inputs for the development of the new strategic plan, a formative assessment will be relevant. Likewise, there is also a need to monitor the IDI's implementation of the Strategic Plan 2014-2018 and provide assurance to stakeholders on the same. In this case a summative assessment becomes important. Therefore, a suitable mix of formative vs summative assessment is relevant for this mid term review.

c. Implementation of IDI Strategic Plan 2014-2018

The review will need to examine IDI's progress in implementing the Strategic Plan 2014-2018 in terms of its mandate and the planned outcomes. The implementation of the IDI's Service Delivery Model and the IDI's Capacity Development Model in guiding the organisation's progress on the results framework and implementation of the plan will have to be examined. The Strategic Plan is being operationalized through the Operational Plans for the respective years. The practical updates to the Results Framework, Service Delivery Model and the Capacity Development Model will have to be considered in the review.

d. Stakeholder assurance and readiness for next Strategic Plan

The findings and recommendations from the review are expected to provide assurance to the IDI's stakeholders regarding the progress in implementing the Strategic Plan 2014-2018. Likewise, it will provide inputs for developing the next strategic plan as well as the necessary requirements for IDI to meet stakeholder expectations during the next strategic planning period.

4. METHODOLOGY OF THE REVIEW

The review is expected to take place at two levels

- At the overall organisational level of the IDI
- Selected programmes of the IDI

Evidence for the review is expected to be obtained by the reviewer through document reviews, surveys and interviews with key external and internal stakeholders, such as SAls (management and IDI programme participants), INTOSAI Bodies, donors and IDI Board members, management and staff. The findings and recommendations have to be based on the triangulation of results obtained from all the above sources.

The reviewer is expected to examine one or two selected programmes in the context of the review framework.

The review will be conducted as a desk review, based on documentation maintained at the IDI, in Oslo. The reviewer will also conduct interviews with stakeholders in Oslo and telephonic interviews with stakeholders at other locations. Visits to IDI Secretariat in Oslo will be required. Since this is a mid term review, field visits to SAls are not envisaged. Interviews with SAI Management and IDI Programme participants may be undertaken telephonically.

The reviewer is expected to prepare an inception report containing further details on the issues raised in these Terms of Reference, a review framework, detailed review questions on the framework, and a review work plan that describes the methodology.

The review is expected to be conducted as per international standards. The reviewer will develop the detailed methodology and review questions in the inception report. The broad framework is presented in section 6 of this document.

5. DISSEMINATION, USE AND FOLLOW-UP OF THE MID TERM REVIEW

The intended users of the review are:

- The IDI board, management and secretariat will use the review to learn and strengthen the organization.
- Those stakeholders that the IDI is accountable to:
 - donors who provide funding for the IDI Secretariat and for capacity development programmes.
 - SAls of developing countries who are the beneficiaries of the IDI's programmes.
 - SAls that invest time in IDI's capacity development activities and support the IDI through in-kind contributions, subject matter expertise and secondees.
 - INTOSAI and the INTOSAI regions.

Stakeholder involvement and participation is fundamental to the success of this review. The reviewer(s) should therefore provide for meaningful involvement of IDI stakeholders and establish a dialogue as an integral component of design, information gathering, development of findings, evaluation reporting and results dissemination.

The IDI is committed to incorporate recommendations and experiences from the mid term review in the future implementation of the programme, in its future programme guidelines, Operational Plans and other relevant steering documents. It is also committed to follow up on the mid term review by translating new knowledge into better practice and ensuring follow up and implementation of findings and recommendations.

6. REVIEW FRAMEWORK AND QUESTIONS

Based on the objectives and scope of the review the reviewer will develop a review framework and a set of review questions in the inception report. In broad terms the framework and questions should ascertain the following:

- Validate the indicators set in the IDI Results Framework and ascertain the success of IDI in progressing towards the IDI and SAI outcomes set in the Strategic Plan 2014-2018.
- IDI's performance in terms of meeting stakeholder expectations
- Examine how the IDI has planned for and managed external contextual factors (risks)
- Examine whether the IDI have appropriate institutional framework, management and governance structures, people and processes to deliver the required quality products as per its current mandate.
- Examine how the IDI has implemented the IDI Service Delivery model and utilised the Key Success Factors indicated in the Strategic Plan

7. ELIGIBILITY OF THE REVIEWER

Bidding is open to firms, individual consultants, and SAIs having proven experience and expertise in carrying out programme evaluations. Non eligible bidders are: 1) Current permanent employees of SAIs are not considered eligible to submit proposals on an individual basis, 2) former IDI staff, 3) SAIs that have a formal role in the IDI governance structure or who are beneficiaries of the IDI programmes, 4) consultants, firms or SAIs that have staff members with close family connections to staff in the IDI, and 5) consultants, or firms that are providing substantial services to the IDI (where the IDI fees received is above 15% of the total income of the firm or individual in 2015 or 2016).

8. COMPETENCE AND SELECTION OF THE REVIEWER

The Reviewer/s will be selected through competitive bidding in accordance with prevailing regulations. The selected Reviewer/s should comply with the following qualifications:

- Professional work experience in conducting evaluations and reviews of institutional and capacity development projects and programmes
- Relevant educational background and training in evaluation
- Broad knowledge of bilateral and multilateral development cooperation
- Knowledge of Public Financial Management and the work of SAIs
- Fluency and exceptional drafting and reporting skills in English is required. Proficiency in Arabic, French and/or Spanish is desirable

The Contract will be awarded to the tender offering the best value for money, which will be the one with the best price-quality ratio, taking into account the criteria listed in the evaluation matrix below:

Criteria	Maximum Score
Technical	
Proposed methodology for review	25
At least seven years of experience in conducting evaluations on institutional and capacity development programmes	20
Knowledge of SAIs, INTOSAI, contemporary context of Capacity Development of SAIs and Public Financial Management	25
Demonstrated Drafting and Reporting Skills in English	10
Financial	
Total proposed fee excluding VAT (based on Norwegian Kroner equivalent at the time of submitting the proposal)	20
TOTAL	100

In terms of calculation of fees, costing for visits to the IDI for discussions may be planned at actual estimates including travel costs.

9. SUBMISSION OF PROPOSALS

- Interested reviewers should submit the completed Technical and Financial Proposal Template enclosed with this ToR, in English, by email to shourjo.chatterjee@idi.no with copies to ola.hoem@idi.no by 10 April 2017 (2359 CEST).
- They should also submit a Declaration of eligibility to take part in competition.
- The Proposal should be valid till 30 June 2017.
- At least one sample evaluation report may be submitted for ascertaining the drafting and reporting skills.
- Expenses incurred in the preparation and despatch of the bid will not be reimbursed.
- The IDI reserves the right to cancel the call for bid or reject all submitted proposals should the circumstances so warrant.
- The contract for the mid term review will be signed between the IDI and the selected review.

10. GOVERNANCE ARRANGEMENTS

- The IDI Director General will have the overall responsibility, approve all deliverables and provide guidance throughout all phases of the mid term review
- The IDI will appoint a project manager for this review and will keep the reviewer informed of any change.

- The Swedish International Development Cooperation Agency-SIDA will be involved in the different stages of the mid term review. Comments from SIDA will be obtained for the approval of the ToR and the Inception Report. The draft Review Report will also be provided to SIDA for their comments. The IDI Secretariat will sign off on all the deliverables.
- This call for tenders has been distributed to all consultants on IDI's list of Call Down agreements. It is also being advertised on the IDI and INTOSAI websites. No negotiations will be held in connection with the tender. Bids received after the tender closing date will not be accepted. All questions regarding the tender competition must be posed to the contact person. All questions and answers will be communicated to all the invited consultants. The querist will be anonymized.
- Selection of reviewer will be done in accordance with the IDI Procurement Policy.

11. DELIVERABLES

Based on the Terms of Reference and initial meetings in the IDI, the reviewer should prepare a draft inception report that will operationalize and direct the mid term review. The inception report shall include an mid term review work plan which describes how the mid term review is to be carried out, bringing refinements, specificity and elaboration to the specific questions, review criteria, approach, design and mid term review methodology presented in the Terms of Reference. The final inception report and the work plan will be approved by Director General, IDI (in consultation with SIDA) and serve as the work plan for the mid term review.

On completion of the mid term review, the reviewer will prepare a draft mid term review report containing details of the mid term review methodology and process, mid term review findings substantiated by evidence, lessons learned, conclusions and recommendations for further advancing the programme objectives and grant objectives. After discussions and feedback from the IDI, the final mid term review report will be prepared.

The deliverables are to be:

- written in clear and concise English
- the mid term review report should include an executive summary
- besides conclusions, the mid term review should provide recommendations for the way forward
- the mid term review report should also include a list of consultations/interviews conducted, documents/literature reviewed, surveys conducted , etc. (as annexes)
- all deliverables should be submitted via e-mail to the IDI contact person.

Payment instalments to be specified in the agreement will be linked to the deliverables and be made in three tranches.

12. TIMELINES

Activity/Deliverable	Deadline
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Tender closing date	10 April 2017 23:59 CEST
Completion of Tender evaluation	25 April 2017
Signing of agreement with the selected reviewer	10 May 2017
Submission of Draft Inception Report	5 June 2017
Finalise the Inception Report after inputs from IDI	30 June 2017
Conduct Review and draft report	15 August 2017 to 1 November 2017
Draft Review Report to IDI	1 November 2017
Comments to reviewer from IDI	1 December 2017
Final report after discussions with the IDI	31 December 2017

13. TIME REQUIRED

Based on the scope of the mid term review it is estimated that 30-40 working (person) days will be required for the completion of this assignment.

14. CONFIDENTIALITY

The reviewer will treat all information and document received from the IDI or other organisations like SAls/donors in a confidential manner.