



Performance & Accountability Report

2013



Table of Contents

Acronyms	3
From the Director General's desk.....	4
2013 Performance Highlights.....	6
Key Performance Results	8
IDI Outreach.....	8
Professional Staff Capacity Development.....	9
Organisational Capacity Development	12
Knowledge Sharing & Stakeholder Communication	14
Partnerships.....	15
INTOSAI Donor Cooperation.....	15
IDI Development	17
Resourcing of the IDI	18
Lessons Learned.....	20
Corporate Risks and Control Measures.....	20
Annexes	22

Acronyms

AFROSAI-E	African Organization of English speaking Supreme Audit Institutions
ARABOSAI	Arab Organization of Supreme Audit Institutions
ASOSAI	Asian Organization of Supreme Audit Institutions
CAROSAI	Caribbean Organization of Supreme Audit Institutions
CAS	INTOSAI Compliance Audit Subcommittee
CBC	INTOSAI Capacity Building Committee
CCAF	Canadian Comprehensive Audit Foundation
CReCER	Accounting & Accountability for Regional Economic Growth
CREFIAF	African Organization of French speaking Supreme Audit Institutions
DFID	Department for International Development UK
EUROSAI	European Organization of Supreme Audit Institutions
FAC	Finance and Administration Committee
FAS	INTOSAI Financial Audit Subcommittee
GTANIA	OLACEFS Working Group on Implementation of ISSAIs (Spanish Acronym)
iCATS	ISSAI Compliance Assessment Tools
ICGFM	International Consortium on Governmental Financial Management
IDI	INTOSAI Development Initiative
IFAD	International Fund for Agricultural Development
ISSAI	International Standards of Supreme Audit Institutions
INCOSAI	INTOSAI Congress
INTOSAI	International Organization of Supreme Audit Institutions
KSC	INTOSAI Knowledge Sharing Committee
MFA	Ministry of Foreign Affairs, Norway
MOU	Memorandum of Understanding
NOK	Norwegian Kroner
NORAD	Norwegian Agency for Development Cooperation
OAGN	Office of the Auditor General of Norway
OECD	Organization for Economic Co-operation and Development
OLACEFS	Organization of Latin American and Caribbean Supreme Audit Institutions
PAS	INTOSAI Performance Audit Subcommittee
PASAI	Pacific Association of Supreme Audit Institutions
PEFA	Public Expenditure and Financial Accountability
PMF	Performance Measurement Framework
PSC	INTOSAI Professional Standards Committee
RBAFA	Risk Based Approach to Financial Audit
SAI	Supreme Audit Institution
SAI CDF	SAI Capacity Development Fund
SECO	State Secretariat for Economic Affairs, Switzerland
SIDA	Swedish International Development Cooperation
UNITAR	United Nations Institute for Training and Research
USAID	US Agency for International Development
WB	World Bank
WGEA	INTOSAI Working Group on Environmental Auditing
WGITA	INTOSAI Working Group on IT Audit
WGPD	INTOSAI Working Group on Public Debt
WGVBS	INTOSAI Working Group on Value and Benefits of SAIs

From the Director General's desk



2013 has been a year of transition in the IDI, with the endorsement of a new IDI Strategic Plan, a new mandate for the IDI, and a number of changes in the senior management group. The new Strategic Plan and mandate for the IDI was unanimously endorsed by the 192 members of INTOSAI at the INTOSAI Congress in October 2013, and will guide the work of the IDI over the period 2014-2018.

An external evaluation of the IDI was also conducted in 2013, both to take stock of the results of the IDI during the 2007-2013 period and to solicit input to the development of the new Strategic Plan. The findings of the evaluation are positive, and confirm that the IDI has been successful in its efforts to facilitate needs based, sustainable and high quality capacity development programmes that are in high demand among the 144 developing country SAIs in INTOSAI. The report highlights that:

- The IDI is highly regarded and trusted among the SAIs, INTOSAI bodies, and donors
- IDI stakeholders find the IDI programmes to be of high quality, in demand and useful
- The IDI principle of participation of beneficiaries has created ownership amongst participating SAIs leading to transfer of the learning
- The IDI has a competent team that meets the expectations and needs of participants

The report also includes 20 recommendations on how the IDI further can enhance its performance. The IDI agrees with all the recommendations, and is committed to implement them. This includes the development of a full fledged performance measurement framework, which has been introduced for the new Strategic Plan, and where baseline data is now being collected through the 2013 IDI Global Survey. One of the recommendations is to introduce shorter progress reports, with detailed programme descriptions in an annex. This 2013 IDI Performance and Accountability Report seeks to address the recommendation, by providing a high level and integrated report on achievements in 2013 linked to the strategic goals in the 2007-2013 Strategic Plan. The detailed programme reports are thus published separately in an appendix.

While focus has been on developing the roadmap for the future direction of the IDI, this report demonstrates that the IDI has managed to combine it with supporting a substantial number of developing country SAIs in their efforts to strengthen performance and capacity. Large global programmes such as the ISSAI Implementation Initiative, the programme to implement the guidance of the INTOSAI CBC, the e-learning programme on risk based approach to financial auditing, and training on the SAI Performance Measurement Framework have continued. Innovative programmes in areas such as the audit of public debt and IT have been initiated, and several regional programmes have continued. Altogether 153 SAIs globally have participated in IDI programmes in 2013, covering more than 800 participants.

This report also shows how the role of, and value created by, the IDI extends beyond providing direct capacity development support to SAIs. The IDI serves as a tool for knowledge sharing within INTOSAI and vis-a-vis other stakeholders such as donors, researchers and other providers of support. This work has spanned across many areas such as supporting SAIs in accessing support, helping the INTOSAI Committees and Working Groups in disseminating and implementing their products, enhancing the

coordination of support, advising donors on working with SAIs, and supporting the cooperation between INTOSAI and the global development community.

While the evaluation and this report confirms that the IDI is able to reach a large number of SAIs, and that the IDI support is valued by stakeholders, what ultimately matters is SAI performance. The latest publicly available PEFA data (April 2012) shows a gradual improvement in the performance of SAIs in developing countries compared with 2010 data. Specifically, it shows an increase in the proportion of countries scoring a C or higher on their latest PEFA indicator 26 “Scope, nature and follow-up of external audit”. There are of course multiple factors that impact SAI performance, and it is not possible to attribute these improvements directly to the work of the IDI. The IDI is however one of several sources of support for developing country SAIs in their efforts to enhance performance, and the data suggests that progress is being made.

The IDI is a relatively small organization with less than 30 members of staff. The ability of the IDI to deliver the current level of sustainable and needs based capacity development programmes is very much a result of both the substantial in-kind support being provided from within the INTOSAI community, and the availability of long term and predictable support from the IDI donors. The work of the IDI would not have been possible without your support, and it is pivotal to the continued efforts to enhance the performance and impact of SAIs in developing countries.



Einar J. Gørissen
Director General

2013 Performance Highlights

IDI Outreach

- Capacity Development Support to 153 SAIs in all INTOSAI regions
- 119 SAIs from developing countries, including 38 SAIs in fragile states participated in capacity development programmes
- Developed country SAIs benefit from IDI global public goods and knowledge sharing. 34 SAIs participated in capacity development programmes
- IDI worked in Arabic, French, English and Spanish. Multiple language delivery of 4 programmes
- Staff from 8 donor organizations and a number of other SAI capacity development support providers benefited from participation in IDI capacity development programmes

Professional Capacity Development

- Professional capacity development of 802 SAI staff and staff from donor organizations.
- 44% female participation
- Contribution to creation and dissemination of a number of global public goods. Increased outreach through translation of global public goods
- 509 SAI staff certified through 5 certification programmes
- 100 SAI leaders and managers participated in capacity development activities
- Structured courseware developed and updated
- Increasing use of e-learning results in greener and more cost effective programmes
- Professional skills transferred to the workplace through development of strategic plans, use of IDI tools and carrying out audits
- Regional partners and SAIs used and benefited from professional staff capacity created

Organisational Capacity Development

Support for organizational capacity development resulted in development of

- first strategic plans by SAIs in CREFIAF
- quality assurance capacity in SAIs in ASOSAI
- performance audit capacity in SAIs in PASAI
- IT Audit capacity in SAIs in AFROSAI-E
- Use of SAI PMF by eight SAIs
- Use of ISSAI implementation tools by SAIs in five English speaking regions

Support provided to regional bodies through contributions to the development of strategic plans, provision of staff and participation in regional activities and events

Knowledge Sharing & Stakeholder Communication

- IDI Communication Policy developed
- 3i Community Portal launched in May with 7780 visits from 178 countries. 1283 copies of iCATs and 206 copies of ISSAI Implementation Handbooks downloaded
- Partnered with CBC for a joint information booth at INCOSAI. 251 CDs of IDI products distributed. CBC products, PASAI products also distributed.
- IDI Focus and INTOSAI Donor Cooperation Newsletter circulated online
- IDI participated in around 40 meetings organized by INTOSAI bodies, regional bodies and other stakeholders

Partnerships

- IDI partners with INTOSAI bodies under all INTOSAI goal areas –PSC, CBC, KSC and FAC

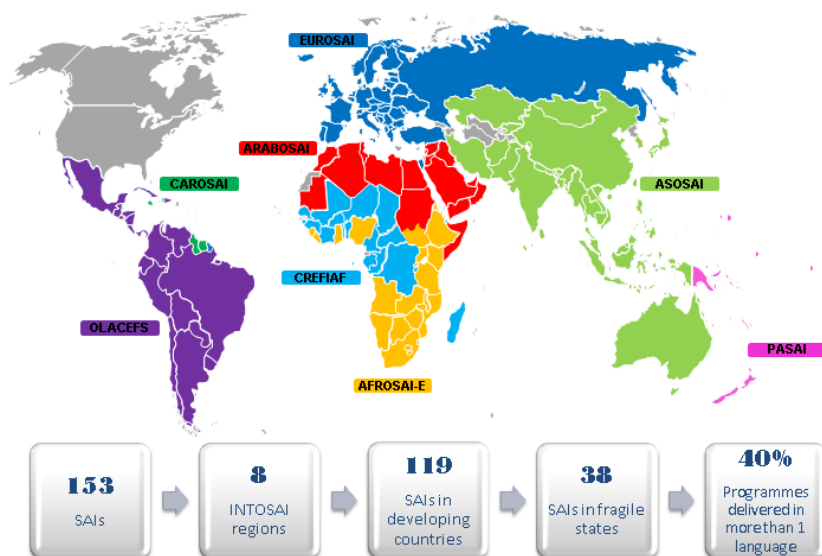
<ul style="list-style-type: none"> • IDI partners with all INTOSAI regions (and sub-regions of AFROSAI-E and CREFIAF) • IDI serves as secretariat of the INTOSAI- Donor Cooperation
IDI as Secretariat of INTOSAI Donor Cooperation <ul style="list-style-type: none"> • Research on auditing extractive industries • Contributed to strengthening focus on results through involvement in updating PEFA Framework, Global Call for Proposals and SAI PMF • Enhancing coordination of SAI capacity development support through the hosting of the SAI Capacity Development Database. The database had 1627 visits from 143 countries • Focal point for INTOSAI cooperation with the broader development community • Supported SAIs and regions in accessing support through the Global Call for Proposals • Continue to work for the establishment of SAI Capacity Development Fund
IDI Development <ul style="list-style-type: none"> • IDI's external review found IDI that IDI is a highly trusted organization which delivers programmes of high quality that are owned and used by SAIs • IDI has initiated action on a number of recommendations made in the external review. • INCOSAI 2013 endorsed a new mandate for the IDI and new Strategic Plan 2014-2018 • IDI Global Survey 2013 launched to collect baseline data for IDI performance indicators, assess demand for new programmes, and follow up on 2010 SAI Stocktaking • Planning and Reporting mechanisms enhanced by developing a prioritization matrix for selection of programmes and introducing a Performance and Accountability Report • Corporate Risk Register, Code of Ethics and Gender Policy developed • Greener IDI strengthens the IDI's environmental profile
Resourcing of the IDI <ul style="list-style-type: none"> • IDI received NOK 48 million in donor funding. Majority of the programme funds were earmarked. • IDI continued to receive a high level of in kind contribution from SAIs and regional bodies in terms of resource persons, secondments, hosting of events and translations. • IDI spent NOK 41,63 million in 2013. Salaries and costs of capacity development activities formed the largest portion of expenses • IDI developed a new system of accounting for expenses to be introduced from 2014 • Work initiated on developing a limited cash reserve to avoid future challenges in terms of cash flow at the beginning of the financial year
Lessons Learned <p>The IDI recorded valuable lessons on the need for:</p> <ul style="list-style-type: none"> • Advocating role of SAIs • Contributing to creation of a critical mass of professional staff • Monitoring and evaluating outcomes • Maintaining pools of expertise • Increasing use of e-learning and cooperative audits as capacity development tools • Benefits of partnerships • Importance of a well resourced and professional secretariat.
Corporate Risks and Control Measures <ul style="list-style-type: none"> • The IDI identified five categories of risks – financial risks, reputation risks, development risks, gender equality risks and environmental risks. • The IDI also implemented appropriate control measures to mitigate identified risks.

Key Performance Results

In 2013 the IDI continued to implement its Strategic Plan 2007-2013. The IDI's capacity development programmes, internal development projects and work done by the INTOSAI-Donor Secretariat covered all strategic objectives under the four goals of the IDI i.e. professional staff capacity development, supporting SAIs in developing audit and other systems, contributing to knowledge sharing efforts and enhancing the capacity and management of the IDI.

This section highlights the IDI's performance against its stated strategic objectives. A detailed report on the different interventions is included in the appendix. Besides reporting on performance against planned outcomes and outputs, this section also highlights other key developments and contributions of the IDI.

IDI Outreach



The IDI's mission in the 2007-2013 Strategic Plan was to work for the capacity development of **SAIs in developing countries** ¹ During 2013, the

¹ SAIs of countries that are eligible for official development assistance as per OECD's list.

IDI (including INTOSAI Donor Secretariat) provided capacity development support to 153 SAIs². These included SAIs in 119 developing countries (40 in Least Developed Countries, 3 in Low Income Countries, 32 in Lower Middle Income Countries, and 44 in Upper Middle Income countries). The work of the IDI also benefits SAIs in developed countries, who have access to IDI's global public goods and knowledge sharing services. 34 developed country SAIs also participated in IDI capacity development interventions in 2013. Please refer to Annex 1 for details

SAIs in fragile states - The IDI programmes included 38 **SAIs in fragile states**³. Some of these, including the SAI's of Afghanistan, Myanmar, Chad, Uganda, and Zimbabwe, participated in multiple IDI programme.

Donors and other providers of SAI capacity development support - A number of donors and other providers of capacity development

² Includes only those SAIs that participated in IDI's capacity development interventions.

³ As per harmonized list of World Bank- African Development Bank-Asian Development Bank

support also benefitted from SAI PMF training in 2013. These included staff from the World Bank, African, Asian and Inter-American Development Banks, CCAF, Irish Aid, GIZ, DFID, and USAID as well as consultants. IDI also presented different aspects of SAI capacity development in numerous international events, including conferences such as ICGFM, CReCER, and OECD events.

Regional Coverage – In 2013, IDI Programmes covered SAIs in all eight INTOSAI regions and sub regions, namely – AFROSAI-E, ARABOSAI, ASOSAI, CAROSAI, CREFIAF, OLACEFS, PASAI and EUROSAI,

Languages- The IDI delivered 10 programmes in 2013. Of these four programmes were delivered in multiple languages. Four programmes were delivered only in English, one in French and one in Arabic. While 3i products were available in Arabic and Spanish in 2013, full rollout of the 3i Programme is planned from 2014- 2016 in Arabic and Spanish.

Professional Staff Capacity Development

The IDI Strategic Plan 2007-2013 aimed to enhance professional capacity of SAI staff by designing and delivering development projects for staff at different levels, facilitating the dissemination and application of professional guidance in cooperation with INTOSAI Working Groups and Committees and external professional institutions, and conducting follow-up programmes to ensure the sustainability.

Planned vs Actual Professional Capacity Development - IDI programmes in 2013 delivered professional capacity development in the areas of ISSAI implementation, IT audit ,

Public Debt Audit, Strategic Planning, Risk Based Approach to Audit, Implementation of CBC Guidance, Train the Trainers, SAI PMF and writing funding proposals. The table below shows the number of SAI staff and other stakeholders that participated in professional capacity development interventions in 2013.

	Planned	Achieved
ISSAI Implementation Initiative	231	231
Cooperative Audits on Climate Change & Public Debt	37	37
SAI PMF	60	220
Strengthening oversight of Public Debt	8	11
IT Audit	34 / 20 IT champions	33 / 19 IT champions
CBC Guidance / Human Resource Management	30	28
Risk Based Approach to Financial Audit	100	147
Strategic Planning & Implementation	21	20
Writing Funding Proposals	60	56
Total	506	802

Global Public Goods developed and disseminated – Through its capacity development interventions the IDI both contributes to the development of global public goods that are available to the entire SAI community and other stakeholders, and to the dissemination and implementation of the various standards and guidance material

developed by INTOSAI and the INTOSAI regions. In 2013, the IDI developed

- ISSAI Implementation Handbooks for Financial and Performance Audit
- Research on extractive industries

The IDI also contributed to the development and dissemination of global goods, which included

- **ISSAIs – The ISSAIs developed by PSC, FAS, PAS, CAS** - Level 2 and Level 4 ISSAIs for Financial, Performance and Compliance Audit disseminated through the 3i Programme, ERBAFA, SAI PMF and Cooperative Performance Audit in PASAI.
- **Value and Benefits framework and SAI PMF of the WGVBS** – IDI coordinated the development of development of SAI PMF and contributed to its dissemination through the 3i Programme, SAI PMF training and piloting.
- **CBC Guidance** on – Human Resource Management, Increasing the Impact of Audit Reports, Strategic Considerations in Implementing ISSAIs were disseminated through the IDI-CBC cooperation programme and 3i Programme
- **Public Debt Audit** – the ISSAIs developed by WGPD and UN principles on responsible borrowing and lending are being disseminated through an IDI programme that started in 2013.
- **IT Audit** – IDI and WGITA collaborated to develop an IT Audit Handbook, which was endorsed at INCOSAI 2013. The IDI also contributed to AFROSAI-E's IT Audit Manual which was disseminated to 11 SAIs in AFROSAI-E.

In addition, the IDI has also provided feedback to INTOSAI standard setters from an implementation perspective in 2013. This feedback loop adds value in terms of identifying areas for improvement in the standards, and is considered important by the INTOSAI standard setting bodies.

The IDI also facilitated dissemination of global public goods by arranging for their translations.

The IDI facilitated the following translations of global public goods in 2013:

- ICATs in Arabic, French and Spanish
- CBC Guides on Human Resource Management and Improving Impact of SAI into French and Spanish.
- WGEA guidance on Forestry into Spanish and French
- SAI PMF Pilot Version into French, Russian and Spanish.

Certification of SAI staff–

The portfolios of programmes delivered in 2013 include five certification programmes through which 509 SAI staff and managers were certified.

509 SAI staff
certified

- ✓ ISSAI Certification Programme for Financial Audit and Performance Audit - 117 SAI managers were certified as **ISSAI facilitators** and 6 resources persons were awarded diplomas as **ISSAI mentors** in financial and performance audit by the PSC and IDI
- ✓ **Risk Based Approach to Financial Audit** – 147 SAI staff and managers were certified on successful completion of an e-learning course

- ✓ Certification of **IT Audit Champions** -19 IT Audit Champions were certified by AFROSAI-E and IDI
- ✓ 220 staff from SAIs and other stakeholders were certified as **SAI PMF Trainers**.

This pool of certified staff have a multiplier effect, in that they not only benefit from their acquired competence in the conduct of their work, but frequently are used by SAIs and the regions, as well as by other development partners to deliver further capacity development interventions in their respective fields.

Enhancing the capacity of SAI Leadership - 100 persons from SAI top management participated in IDI capacity development programmes in 2013. Their involvement contributes to building SAI leadership awareness of developments and innovations in the public sector audit profession, to knowledge sharing, and to building peer partnerships with other SAIs. SAI leadership participation is also crucial in getting buy in, commitment and ownership for programme outcomes at the SAI level.

100 top & senior managers

E-learning in the IDI - In its move towards greener and more cost effective programmes the IDI continues to increase the use of e-learning interventions. For instance, 160 SAI staff in the ISSAI Certification Programmes were trained in seven week e-courses on Implementing ISSAIs. 147 SAI staff were trained through the e-course on Risk Based Approach to Financial Audit. If these interventions were held as physical meetings, it would have implied increased CO2 emissions through more than 300 international travels. There are also large savings made for the IDI. While face to face a



intervention of one week cost on average US Dollar 2640 per participant, an e-learning course of seven weeks costs an average of US Dollar

1095 per participant.⁴

Gender Balance – The IDI strives for gender balance both in its participants and resource persons. In 2013, the IDI had 44% female participation in its programmes. Altogether 395 female participants and resource persons participated in IDI programmes. The 2013 external evaluation highlights the significant improvements in the gender balance of the IDI programmes (from 31.6 percent female participants in 2009) and concludes that the IDI is well on its way to achieving gender balance in its programmes.

44% Female participants & resource persons

Product Development & Maintenance - Resource teams of IDI training specialist and subject matter experts have in 2013 designed and developed structured courseware and e-learning course material for:

1. E-courses on Implementing ISSAIs for Financial and Performance Audit (English)
2. Structured courseware for Workshops on Facilitating ISSAI Implementation (English)
3. Updated E-course on Risk Based Approach to Financial Audit (English)

⁴ Calculation based on comparison between activities in 3i programme.

4. E-course on public debt audit of sovereign lending and borrowing frameworks (English and Spanish)
5. E-course on IT Audit (English)
6. Structured courseware for Workshop on CBC Guidance on Increasing Impact of Audit Reports (Spanish)
7. Updated courseware for Train the Trainers (Arabic)
8. Structured courseware for writing proposals to donor agencies (English and Spanish)
9. SAI PMF training structured courseware (Arabic, English, French and Spanish)

Transferring the professional staff capacity to the work place and utilizing the acquired skills for further SAI capacity enhancements - The experience of the IDI is that practical use of skills in the work place is essential for the sustainable development of professional capacity. The IDI programmes thus frequently seek to include components of the programme where trained people apply their learning in the SAIs, regionally or globally. Participating SAIs commit to using the staff trained in capacity development interventions at the national level, as well as to making them available for regional and global initiatives. In 2013 the following outcomes were achieved:

- ✓ 37 persons carried out cooperative audit on public debt in PASAI.
- ✓ 33 persons conducted IT audits in 10 SAIs in AFROSAI-E.
- ✓ 5 IT Champions conducted a regional follow up workshop on IT Audit in AFROSAI-E.
- ✓ AFROSAI-E Secretariat hired one of the IT champions as IT Audit Manager.
- ✓ All the strategic planning teams trained in CREFIAF developed strategic plans.

- ✓ 83 ISSAI facilitators and mentors are involved in conducting iCATs and ISSAI implementation in their SAIs.
- ✓ 20 SAI PMF trainers used for facilitating other SAI PMF trainings
- ✓ AFROSAI-E carried out seven quality assurance reviews using AFROSAI-E/IDI trained regional champions and QA Manual updated with IDI support.
- ✓ 33 Performance Audit QA reviewers trained by ASOSAI /IDI conducted QA reviews in 11 SAIs in ASOSAI Some also facilitated translations and customization of the IDI-ASOSAI QA PA Handbook to suit their SAIs requirements.

Besides these examples, the regional bodies extensively use IDI certified training specialists for designing and delivering regional capacity development programmes.

Organisational Capacity Development

The capacity development model of the IDI recognizes that professional and organizational capacity needs to be developed in an integrated manner for the overall performance improvement of the SAIs. In 2013 the IDI's interventions also supported the development of organizational capacity both in audit areas and other corporate functions like strategic planning, management development and needs assessment.

Strategic Plans by SAIs - Based on IDI's strategic planning model and needs assessment guidance, 5 SAIs in CREFIAF developed and published their Strategic Plans. 4 SAIs in ASOSAI developed and adopted their strategic plans.

13 SAIs in CREFIAP developed their first Strategic Plans.

Recognizing the importance of basing SAI capacity development support on SAI owned Strategic Plans, the IDI and CREFIAP began a cooperation to support SAIs in the sub-region in developing their own strategic plans. By the end of 2013, 13 SAIs had leadership teams trained in needs assessments and strategic planning, and had their first ever Strategic Plans adopted and printed. The IDI needs assessment and strategic planning model is also now available in French. Team training and involvement of SAI leadership and their commitment have been key success factors.

Quality Assurance Capacity in ASOSAI- 7 SAIs in ASOSAI adapted, translated and adopted the IDI's Quality Assurance Handbook to set up Quality Assurance functions in their SAIs.

Performance Audit Capacity Development in SAIs in PASAI - 10 SAIs in PASAI used the cooperative audit methodology to strengthen their organizational capacity to conduct performance audits. They conducted performance audits in the climate change and planned for performance audit of public debt. The IDI's ISSAI Implementation Handbook was used for planning the performance audit on public debt. During 2013 PASAI also published a regional report on Performance Audit of Sustainable Fisheries.

IT Audit Capacity Development in SAIs in AFROSAI-E. Against a planned target of 80% SAIs completing IT Audits as part of the programme, 92% of SAIs i.e. 11 SAI teams conducted and completed IT audits. These SAIs

Performance audit capacity development through cooperative audits

IDI supports PASAI in implementing cooperative audits, which is a key goal area in the PASAI Strategic Plan. The use of cooperative audits is considered particularly important in the region, given the small size of many member countries and SAIs. Together the IDI and PASAI have supported five rounds of cooperative performance audits between 2009 and 2013 on areas of particular strategic importance to the citizens of the Pacific like solid waste management, safe drinking water, sustainable fisheries, climate change and public debt. 15 SAIs participated in these rounds leading to audit reports at SAI level, regional audit reports and sustainable SAI capacity to conduct future performance audits. The PASAI Performance Audit Manual and the IDI's ISSAI Implementation Handbook were also used in the fifth round. This successful cooperation is now being taken forward by working together with PASAI to strengthen financial audit practices through Cooperative Financial Audits. This is also a key priority area for PASAI in its new strategic plan.

will also use the AFROSAI-E IT Audit Manual to further strengthen their organizational capacity to conduct IT audits.

SAI PMF in SAIs - In 2013 the SAI PMF was used by SAIs to assess their institutional, organizational and professional staff capacities and performance. Two SAIs completed SAI PMF assessments during 2013 and another 6 SAIs have assessments in progress.

ISSAI Implementation in SAIs - Top Management of 55 SAIs committed to conducting iCATs using IDI certified ISSAI facilitators. As per programme monitoring

records 22 iCATs have been completed by 12 SAIs. 28 SAIs are due to complete a further 84 iCATs by March 2014.

The IDI has in 2013 also continued to support the capacity development of the INTOSAI regions.

- The IDI supported regional secretariats in AFROSAI-E, ARABOSAI and PASAI through the provision of institutional strengthening managers and capacity building advisors who were engaged in key capacity development activities in the regions.
- The IDI continued to supported several regions in accessing donor support from development partners through the matching of proposals under the Global Call for Proposals.
- The IDI also provided inputs in the development of PASAI strategic plan and implementation of CAROSAI strategic plan
- The IDI contributed a to the OLACEFS GTANIA's e-course on creating ISSAI awareness.
- The IDI contributed to the EUROSAI Seminar on Performance Audit ISSAIs.

Knowledge Sharing & Stakeholder Communication

The IDI Communication Policy has been drafted for approval in early 2014. The policy provides guidance and direction to IDI staff on the protocols for internal and external stakeholder communication to ensure that IDI communications are credible, open, and transparent, and build stronger stakeholder relations.

The IDI made the following contributions to promote knowledge sharing amongst INTOSAI and its stakeholders.

3i Community Portal - The IDI launched the 3i Community Portal in May 2013 to provide a platform for information, interaction, learning and community support for ISSAI



Implementation. By January 2014, the portal had 7780 visits from 178 countries.

By January 2014 a total of 1283 copies of iCATs in Arabic, Spanish and English and 206 copies of ISSAI Implementation Handbooks were downloaded.

The IDI also received 64 requests for IDI products, which were sent to SAIs and stakeholders. In addition 251 CDs containing all the IDI products, published in four languages, were distributed at INCOSAI 2013.

IDI-CBC Booth at INCOSAI – The IDI in cooperation with CBC managed an information booth at the INCOSAI in October 2013. Besides IDI products, global public goods developed by the CBC, information material of the PSC, and material from PASAI was distributed. A series of talks and “meet the expert” sessions were also organized.

IDI Focus and INTOSAI-Donor Cooperation

Newsletter - The IDI newsletter, 'IDI Focus', was launched. Three issues beginning April 2013 were circulated online to 496 recipients. Four issues of the INTOSAI-Donor Cooperation Newsletter were published by the INTOSAI-Donor Secretariat.

The IDI also continued to provide a number of articles for other publications including regular columns in the INTOSAI Journal.

IDI website and My IDI - The IDI continued to maintain and update its website and intranet. Based on the recognized utility of the 3i Community Portal, the IDI website will be considered for upgradation to the IDI Community Portal during 2014.

Attendance and contributions at international meetings- The IDI participated in 40 meetings. These included

- INTOSAI meetings e.g. INCOSAI October 2013, Governing Board Meetings and meetings of some of INTOSAI Working Groups, Committee and Task Forces;
- Regional meetings e.g. regional governing board meetings, meeting, regional congresses and regional training, institutional strengthening or capacity building committees.
- Other stakeholder meetings e.g. CRECER Conference, Triennial UNCTAD Conference and ASOSAI-WB Conference on 'SAIs: Meeting Higher Expectations',

Partnerships

During 2013 the IDI continued to strengthen its partnership with various INTOSAI bodies in each of the four goal areas of INTOSAI.

The INTOSAI **Professional Standards Committee** and its subcommittees on Financial, Performance and Compliance Audit agreed to scale up support for ISSAI implementation.

The IDI cooperated with the **Capacity Building Committee** in disseminating their guidance, helping regional bodies attend CBC meetings and discussing future direction of the CBC.

Under the **Knowledge Sharing Committee**, the IDI cooperated with WGPD, WGITA, WGEA, WGVBS. The cooperation included working together on products and comprehensive capacity development programmes that contributes to capacity development of the SAI community.

The IDI also continues to serve as Secretariat for the INTOSAI- Donor Cooperation which seeks to augment and strengthen support to SAIs in developing countries. The partnership seeks to address the challenges in coordinating support provided to SAIs from the INTOSAI and Donor communities, scaling up support and ensuring that support to SAIs is owned and led by the SAIs. It brings together the entire INTOSAI and Donor communities to identify and address challenges, and to improve and realise opportunities that exist at a global level.

INTOSAI Donor Cooperation

In 2013 the INTOSAI – Donor Secretariat carried out:

Research - A study on Audit of Extractive Industries, mapping experiences, best practices, challenges and needs of SAIs in auditing Extractive Industries was conducted. It showed a need for a capacity development programme tailored to SAI needs, and general knowledge sharing of SAIs and other stakeholders in the field. The findings of the report contributed to

the decision of the 64th INTOSAI Governing Board to establish an INTOSAI Working Group on Extractive Industries Audit under the chairmanship of SAI Uganda.

Strengthening the focus on results - The IDI has in 2013 also continued its efforts to strengthen the focus on results in terms of developing an evidence base and measure results of SAI capacity developments globally.

The IDI has been involved in updating the Public Expenditure and Financial Accountability (PEFA) Framework. Specifically, the IDI is leading on the update of Performance Indicator -26 on the 'Scope, Nature and Follow-up of External Audit',

The Global Call for Proposals also places strong emphasis on results frameworks and measurable indicators of programme outputs and contribution to high level outcomes.

The work to develop the SAI PMF also contributes to strengthening the focus on results by helping SAIs to apply performance management approaches to their capacity development. This will enable better tracking of changes in SAI performance over time.

Enhancing the coordination of SAI capacity development support -The IDI hosts the SAI Capacity Development Database, which contains information on 287 SAI capacity development programmes. The database is actively used by both SAIs and development partners as a means of ensuring improved coordination of support and had 1627 visits from 143 countries in 2013.

Focal point for INTOSAI cooperation with the broader development community - Based on a decision by the INTOSAI Governing Board, the IDI, together with the Chair of the CBC, serve as the focal points for the INTOSAI cooperation with the broader development community. CBC

and IDI have in 2013 jointly taken forward the engagement with the OECD and other development partners. This includes close cooperation with OECD and a number of SAIs on topics including a stock take of citizen engagement in SAIs.

The IDI responds to numerous inquiries from the development community. As host of the INTOSAI-Donor Secretariat, IDI brings together the development community and INTOSAI, increasing the understanding of the role of SAIs and distributing knowledge about SAIs to the donor community.

Supporting SAIs in accessing support -

The IDI also plays a key role in supporting SAIs in accessing support from peers and donors. The Secretariat continues to monitor the implementation of the **2011 Global Call for Proposals**, where 25 of 55 proposals have commenced or had funding approved. Building on this success, a new Global Call was launched in October 2013, introducing a new concept note stage. Training to support potential applicants was provided based on demand of three INTOSAI regions, and the Secretariat provides feedback on draft concept notes to participants with support from the SAIs of Norway and Sweden.

Work has also continued to support the establishment of the planned **SAI Capacity Development Fund** (SAI CDF). The SAI CDF has however still not been established due to limited donor interest.

The Secretariat has in 2013 used the SAI Capacity Development database to analyze total financing for SAI capacity development from INTOSAI partners and donors, through calculating a 3 year moving average. While the

figures need to be treated with caution, there seems to be a positive development where financing has increased from 41 million USD for the period 2010-2012 to 48 million USD in 2011-2013.

IDI Development

Following a competitive process, Swedish Development Advisors were commissioned to carry out an external review of the implementation of the IDI Strategic Plan 2007-2013. The review report recorded a number of positive findings:

- The IDI is an organization that is highly regarded and trusted among the SAIs, INTOSAI bodies, and donors
- IDI stakeholders find the IDI programmes to be of high quality, in demand and useful.
- The IDI principle of participation of beneficiaries has, created ownership amongst participating SAIs leading to transfer of the learning.
- The IDI has a competent programme team that meets the expectations and needs of the participants.

The review also raised a number of important issues related to the IDI mandate, IDI governance, planning and reporting against strategic objectives, performance results framework and programme management.

Based on the recommendations of the external review, the IDI proposed a revised mandate for itself, which was endorsed by the INCOSAI in October 2013. The new mandate provides an expanded role for the IDI, recognizes the IDI's work across INTOSAI's goal areas, and gives IDI the mandate to work on cost recovery basis and provide limited bilateral support to SAIs with greatest need.

Many of the recommendations of the I review have also been addressed in the IDI Strategic Plan 2014-2018, which was endorsed by the INCOSAI in October 2013. Expanding focus from capacity development to performance, providing support for institutional capacity development, articulating a performance results framework and performance indicators, describing the IDI's service delivery model and introducing SAI Outcomes & IDI Outcomes are some of the key characteristics of the new strategic plan.

IDI 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 centred 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.

An **IDI Global Survey** was launched in late 2013 to collect baseline data for measurement of implementation of the new IDI Strategic Plan. It will also contribute key data on the needs of SAIs in terms of potential new IDI programmes, and enable following up of the results of the 2010 SAI Stocktaking in terms of data on

support provided, needs and aspects of SAI performance. The IDI Global Survey has been distributed in Arabic, English, French, Russian and Spanish to all SAIs in INTOSAI and the INTOSAI regions.

Acting on one of the recommendations of the external evaluation, the IDI also developed a **prioritization matrix** for selection of capacity development programmes and IDI development projects amongst the various requests that the IDI receives.

The Annual Progress Report has been streamlined into this **Annual Performance and Accountability Report** towards more high level and integrated performance reporting against strategic objectives.

As part of the review of the internal control framework, the **IDI's Corporate Risk Register** is being developed for consideration by the IDI Board in 2014.

To shape a organization that can meet the demands of the new mandate and strategy, the IDI has taken up a **comprehensive organisational review** of the IDI. Different models for IDI's organisation structure are being debated. This process will be completed in 2014.

The IDI 2013 also developed a **Code of Ethics** which offers a documented set of values, principles, and standards to guide decision making and conduct of IDI staff.

The IDI has a Gender Policy in place which describes the IDI's gender goal of promoting gender equality and women empowerment through SAI activities and audits.

The Greener IDI project was sustained during 2013. This project strengthened the



wastes.

environmental profile of the IDI and raised awareness on environmental issues. Practical tips were circulated for eco-friendly travel, use of office resources and recycling of

Resourcing of the IDI

The IDI relies on donor funding and in-kind contributions of SAIs to resource its capacity development activities. In 2013 the IDI received donor funding of NOK 48 million. This included 2013 core funding from NORAD for the IDI and INTOSAI-Donor Secretariat as well as selected capacity development programmes⁵.

Basket funding was provided by the Swedish International Development Cooperation Agency, the Ministry of Foreign Affairs, Finland, INTOSAI as well as donations from the State Audit Bureau, Kuwait and the General Auditing Bureau, Saudi Arabia.

Increasingly the IDI receives **earmarked funding for IDI programmes**. In 2013 earmarked funds were received from MFA, Norway, WB and DFID.

The INTOSAI-Donor Secretariat was funded through a joint basket funding initiative by NORAD, DFID, Irish Aid, State Secretariat for Economic Affairs (SECO), Switzerland and the Austrian Development Agency. The World Bank provided earmarked funding.

In addition, the IDI has entered into donor agreements for earmarked funding for specific programmes starting in 2014 with the US Agency for International Development and the

⁵ Includes committed grants for 2013 received as advances in 2012; excludes similar grants for 2014 received in 2013.

International Fund for Agricultural Development.

In-kind contributions:

In 2013, the IDI continued to receive considerable in-kind contributions from SAls, INTOSAI regions, INTOSAI Committees and Working Groups by way of provision of resource persons; seconded staff from the SAls of Brazil and Norway; translation services and hosting of IDI events with administrative and logistics support. The IDI had conducted a study on a sample of its programmes and concluded that the in-kind contributions account for an average of 23% of the programme costs.

In-kind contributors 2013

Resource Persons

SAls of Anguilla, Argentina, Bhutan, Brazil, Burundi, Cameroon, Canada, Chad, Chile, Cook Islands, Costa Rica, Cyprus, Estonia, Fiji, France, Grenada, Ghana, India, Indonesia, Jamaica, Kenya, Lesotho, Mali, Madagascar, Mali, Mongolia, Montserrat, Morocco Namibia, Norway, Panama, Philippines, Poland, Samoa, Senegal, Slovakia, St. Lucia, Sweden, Tanzania, Turkey, Tunisia, UAE, USA and Zambia.

Secondments to IDI (Fully funded)

SAI Brazil and Norway

Translation Services

SAls of Canada, Mexico, UAE

Hosting of IDI Events

SAls of Bosnia and Herzegovina, Bhutan, Cambodia, Cameroon, Costa Rica, India, Kenya, Morocco, Norway, Peru, Poland, Tanzania, Tunisia, Thailand and Zambia

IDI Staff:

During 2013 the IDI had 27 staff members including 4 members of the management team. The programme group had 12 employees including seven regional employees operating from Tunisia, South Africa, Djibouti, New Zealand and Venezuela. The INTOSAI-Donor Secretariat had four employees.

IDI expenses:

In 2013 the IDI's total expenses amounted to NOK 41,63 million. This included expenses on capacity development programmes, staff costs, administration overheads and INTOSAI Donor Secretariat.

The largest portion of expenses was incurred on the capacity development and stakeholder communication activities of the IDI (including the INTOSAI Donor Secretariat) and salary costs.

The table below shows expenses on IDI capacity development programmes (excluding staff costs)

	Expenses 2013 (NOK)
ISSAI Implementation Initiative	6 744 149
Cooperative Audits on Climate Change & Public Debt	452 575
SAI PMF	1 352 971
Strengthening oversight of Public Debt	1 349 633
IT Audit	2 106 662
CBC Guidance	1 250 340
Risk Based Approach to Financial Audit	761 427
Strategic Planning & Implementation	675 016

Writing Funding Proposals	262 081
Train the Trainer	115 057
Management Development Programme	35 813
Forestry	164 425
Total	15 270 149

The IDI's financial statements are annually audited by external auditors (KPMG). The IDI received an unqualified audit opinion for 2013.

In line with the recommendations of the external evaluation, the IDI has developed a new system of allocating expenses to show the total costs incurred on capacity development activities which will take effect from 2014.

The IDI is also attempting to set up a reserve of funds to ensure required cash flows in the first quarter of each financial year.

Lessons Learned

As a learning organization the IDI systematically collects and acts upon lessons learned. Some key lessons learned from the delivery of capacity development initiatives in 2013 are:

- Many stakeholders are unaware of the role that SAIs play in the public financial management framework. There is a need for stronger advocacy on the role of SAIs.
- SAIs need a critical mass of professional people to implement audit practices as per standards. This includes specialized areas like IT audit.
- IDI needs a mechanism to monitor, evaluate and report on SAI outcomes
- E-learning is cost effective and environmentally friendly, and should increasingly be utilized. Creating e-

learning capacity can enable the IDI to reach out more effectively to SAIs on a regular basis

- Cooperative Audits are excellent capacity development mechanisms which can be used more extensively
- IDI needs a maintenance programme for IDI global public goods
- IDI needs a mechanism for maintaining, expanding and motivating the pools of expertise that it has created.
- INTOSAI-Donor Cooperation has demonstrated the benefits of establishing a broad stakeholder partnership in which diverse actors work towards the same overall goals
- It is important to have a well resourced secretariat with professional staff from diverse backgrounds.

Corporate Risks and Control Measures

The five categories of risks identified by the IDI and control measures taken for each category are detailed in the table below:

Risks	Controls
Financial Risks	
Adequate Funding	Improved information sharing with the global donor community, efforts were made at cost cutting, Results of IDI External Evaluation as a reporting medium
Availability of funding that matches geographical and subject wise demand	Engagement with donors to explain the challenges with increased reliance on earmarked funding
Overspending by theme, project or by activity	Realistic budgeting and better budget monitoring
Inappropriate expenses on procurements	Norwegian government regulations followed besides a proper system of authorisation by the IDI

	management
Reputation Risks	
Sustainable and long term impact in SAI strengthening	Project management and continuous monitoring and evaluation conducted
Ethical and Professional issues with SAI participants	Transparent and competitive system followed for selecting SAI participants
Ethical and Professional issues with IDI staff	IDI staff follows the Norwegian government regulations for civil servants and the IDI Code of Ethics has been developed for approval in 2014.
Developmental Risks	
Interventions are not needs based and/or sustainable	Needs analyses were conducted with prioritisation of strategically identified themes
Lack of capacity/ commitments of SAI/heads of SAI	Participating heads of SAIs signed MoUs
Inadequate design and implementation of SAI capacity development projects by donors and providers of support	Advocacy and communication was enhanced with SAI providers of support
Duplication of efforts of donors' efforts	SAI Capacity Development Database provided an overview of ongoing support programmes and prevented duplication of efforts
Gender Equality Risks	
Nomination of sufficient female participants	Requesting heads of SAIs and proper monitoring of selection process
Inadequate gender equity in IDI staffing	Monitoring gender equity in recruitments. The IDI Gender Policy was adopted in 2013
Environmental Risks	
Effect on environment from operations	Greener IDI initiative continuously reviewed environmental impact of operations and promoted recycling and energy saving

Annexes

ANNEX 1 : List of SAIs, INTOSAI region, DAC status, Fragile States and Programme participation

No.	SAI	INTOSAI Region	ODA Eligible	DAC Classification (2011-2013)	Fragile States*	3i	CBC	IT	PD	RBAF A	SP	COOP PA	SAI PMF	WP
1	Afghanistan	ASOSAI	Y	LDC	Y	Y				Y				
2	Albania	EUROSAI	Y	UMI		Y				Y				
3	Algerie	ARABOSAI	Y	UMI									Y	Y
4	Anguilla	CAROSAI	Y	UMI		Y								
5	Antigua and Barbuda	CAROSAI	Y	UMI						Y			Y	
6	Argentina	OLACEFS	Y	UMI									Y	Y
7	Azerbaijan	EUROSAI	Y	UMI						Y				
8	Bahamas	CAROSAI	N	HI						Y				
9	Bahrain	ARABOSAI	N	HI						Y				
10	Bangladesh	ASOSAI	Y	LDC	Y	Y				Y			Y	
11	Barbados	CAROSAI	N	HI		Y							Y	
12	Belarus	EUROSAI	Y	UMI						Y				
13	Belize	CAROSAI	Y	LMI		Y							Y	
14	Benin	CREFIAP	Y	LDC									Y	Y
15	Bhutan	ASOSAI	Y	LDC		Y				Y				
16	Bolivia	OLACEFS	Y	LMI									Y	Y
17	Bosnia And Herzegovina	EUROSAI	Y	UMI	Y	Y								
18	Botswana	AFROSAI-E	Y	UMI		Y		Y		Y			Y	
19	Brazil	OLACEFS	Y	UMI					Y				Y	Y
20	Bulgaria	EUROSAI	N	HI						Y			Y	
21	Burkina Faso	CREFIAP	Y	LDC							Y		Y	Y
22	Burundi	CREFIAP	Y	LDC	Y								Y	
23	Cambodia	ASOSAI	Y	LDC		Y				Y			Y	
24	Cameroon	CREFIAP	Y	LMI	Y								Y	Y

No.	SAI	INTOSAI Region	ODA Eligible	DAC Classification (2011-2013)	Fragile States*	3i	CBC	IT	PD	RBAF A	SP	COOP PA	SAI PMF	WP
25	Cape Verde	CREFIAP	Y	LMI			Y							
26	Cayman Islands	CAROSAI	N	HI		Y								
27	Central African Republic	CREFIAP	Y	LDC	Y						Y			
28	Chad	CREFIAP	Y	LDC	Y		Y				Y		Y	Y
29	Chile	OLACEFS	Y	UMI									Y	Y
30	China	ASOSAI	Y	UMI		Y				Y				
31	Colombia	OLACEFS	Y	UMI										Y
32	Comoros	CREFIAP	Y	LDC	Y		Y							Y
33	Congo - Brazaville	CREFIAP	Y	LMI	Y		Y						Y	Y
34	Congo, Dem. Rep.	CREFIAP	Y	LDC	Y								Y	Y
35	Cook Islands	PASAI	Y	UMI		Y						Y	Y	
36	Costa Rica	OLACEFS	Y	UMI									Y	
37	Cuba	OLACEFS	Y	UMI									Y	
38	Cyprus	EUROSAI	N	HI						Y			Y	
39	Czech Republic	EUROSAI	N	HI						Y			Y	
40	Djibouti	CREFIAP	Y	LDC			Y							
41	Dominica	CAROSAI	Y	UMI		Y							Y	
42	Dominican Republic	OLACEFS	Y	UMI										Y
43	El Salvador	OLACEFS	Y	LMI										Y
44	Eritrea	AFROSAI-E	Y	LDC	Y	Y				Y				
45	Estonia	EUROSAI	N	HI									Y	
46	Ethiopia	AFROSAI-E	Y	LDC	Y	Y		Y						
47	Fiji	PASAI	Y	LMI		Y				Y		Y		
48	France	EUROSAI	N	HI									Y	
49	Gabon	CREFIAP	Y	UMI										Y
50	Georgia	EUROSAI	Y	LMI	Y	Y							Y	
51	Ghana	AFROSAI-E	Y	LMI		Y		Y						
52	Grenada	CAROSAI	Y	UMI		Y								
53	Guam	PASAI	N	HI		Y								
54	Guatemala	OLACEFS	Y	LMI									Y	Y

No.	SAI	INTOSAI Region	ODA Eligible	DAC Classification (2011-2013)	Fragile States*	3i	CBC	IT	PD	RBAF A	SP	COOP PA	SAI PMF	WP
55	Guinea	CREFI AF	Y	LDC	Y		Y				Y			
56	Guinea-Bissau	CREFI AF	Y	LDC	Y		Y				Y			
57	Guyana	CAROSA I	Y	LMI		Y				Y				
58	Honduras	OLACEFS	Y	LMI					Y				Y	Y
59	Hungary	EUROSA I	N	HI									Y	
60	Iceland	EUROSA I	N	HI						Y				
61	India	ASOSA I	Y	LMI		Y			Y	Y			Y	
62	Indonesia	ASOSA I	Y	LMI		Y							Y	
63	Iran, Islamic Republic Of	ARABOSA I	Y	UMI	Y	Y								
64	Iraq	ARABOSA I	Y	LMI	Y								Y	
65	Ireland	EUROSA I	N	HI						Y			Y	
66	Jamaica	CAROSA I	Y	UMI		Y				Y			Y	
67	Japan	ASOSA I	N	HI									Y	
68	Jordan	ARABOSA I	Y	UMI									Y	Y
69	Kazakhstan	EUROSA I	Y	UMI		Y								
70	Kenya	AFROSA I-E	Y	LI	Y	Y		Y	Y					
71	Kiribati	PASAI	Y	LDC	Y					Y				
72	Korea (Rep. of)	ASOSA I	N	HI									Y	
73	Kyrgyzstan	ASOSA I	Y	LI	Y	Y								
74	Lao People'S Democratic Republic (Laos)	ASOSA I	Y	LDC		Y				Y			Y	
75	Latvia	EUROSA I	N	HI						Y			Y	
76	Lesotho	AFROSA I-E	Y	LDC		Y				Y				
77	Liberia	AFROSA I-E	Y	LDC	Y	Y								
78	Lithuania	EUROSA I	N	HI						Y			Y	
79	Macedonia, The Former Yugoslav Republic Of	EUROSA I	N	HI		Y								
80	Madagascar	CREFI AF	Y	LDC			Y							
81	Malawi	AFROSA I-E	Y	LDC	Y	Y		Y		Y				
82	Malaysia	ASOSA I	Y	UMI		Y							Y	
83	Maldives	ASOSA I	Y	UMI		Y				Y			Y	

No.	SAI	INTOSAI Region	ODA Eligible	DAC Classification (2011-2013)	Fragile States*	3i	CBC	IT	PD	RBAF A	SP	COOP PA	SAI PMF	WP
84	Mali	CREFI AF	Y	LDC			Y							
85	Marshall Islands	PASAI	Y	LMI	Y	Y								
86	Mauritania	ARABOSAI	Y	LDC										Y
87	Mauritius	AFROSAI-E	Y	UMI		Y		Y		Y				
88	Mexico	OLACEFS	Y	UMI					Y				Y	
89	Micronesia, Federated States Of	PASAI	Y	LMI	Y	Y						Y		
90	Moldova	EUROSAI	Y	LMI		Y							Y	
91	Mongolia	ASOSAI	Y	LMI		Y				Y				
92	Montserrat	CAROSAI	Y	UMI						Y				
93	Morocco	ARABOSAI	Y	LMI									Y	Y
94	Myanmar	ASOSAI	Y	LDC	Y	Y				Y				
95	Namibia	AFROSAI-E	Y	UMI		Y		Y						
96	Nepal	ASOSAI	Y	LDC	Y	Y			Y				Y	
97	Netherlands	EUROSAI	N	HI									Y	
98	New Caledonia	PASAI	N	HI						Y				
99	Nicaragua	OLACEFS	Y	LMI									Y	
100	Niger	CREFI AF	Y	LDC	Y		Y				Y			
101	Nigeria	AFROSAI-E	Y	LMI	Y	Y								
102	Norway	EUROSAI	N	HI									Y	
103	Pakistan	ASOSAI	Y	LMI	Y	Y				Y				
104	Palau	PASAI	Y	UMI		Y						Y		
105	Palestine (West Bank and Gaza)	ARABOSAI	Y	LMI	Y								Y	
106	Papua New Guinea	ASOSAI	Y	LMI		Y								
107	Paraguay	OLACEFS	Y	LMI										Y
108	Peru	OLACEFS	Y	UMI									Y	
109	Philippines	ASOSAI	Y	LMI		Y				Y				
110	Poland	EUROSAI	N	HI									Y	
111	Portugal	EUROSAI	N	HI									Y	
112	Puerto Rico		N	HI									Y	

No.	SAI	INTOSAI Region	ODA Eligible	DAC Classification (2011-2013)	Fragile States*	3i	CBC	IT	PD	RBAF A	SP	COOP PA	SAI PMF	WP
113	Romania	EUROSAI	N	HI									Y	
114	Russian Fed.	EUROSAI	N	HI									Y	
115	Rwanda	AFROSAI-E	Y	LDC	Y	Y								
116	Saint Kitts And Nevis	CAROSAI	Y	UMI		Y								
117	Saint Lucia	CAROSAI	Y	UMI		Y				Y				
118	Saint Vincent And The Grenadines	CAROSAI	Y	UMI						Y				
119	Samoa	PASAI	Y	LDC		Y						Y		
120	São Tomé and Príncipe	CREFIAP	Y	LDC			Y							Y
121	Saudi Arabia	ARABOSAI	N	HI						Y			Y	
122	Senegal	CREFIAP	Y	LDC									Y	Y
123	Serbia	EUROSAI	Y	UMI		Y								
124	Seychelles	AFROSAI-E	Y	UMI		Y				Y				
125	Sierra Leone	AFROSAI-E	Y	LDC	Y	Y								
126	Singapore	ASOSAI	N	HI						Y				
127	Slovakia (Slovak Republic)	EUROSAI	N	HI						Y			Y	
128	Solomon Islands	PASAI	Y	LDC	Y							Y		
129	South Africa	AFROSAI-E	Y	UMI		Y			Y					
130	Sri Lanka	ASOSAI	Y	LMI	Y	Y								
131	Suriname	CAROSAI	Y	UMI		Y				Y			Y	
132	Swaziland	AFROSAI-E	Y	LMI		Y				Y				
133	Sweden	EUROSAI	N	HI									Y	
134	Tanzania	AFROSAI-E	Y	LDC		Y		Y		Y				
135	Thailand	ASOSAI	Y	UMI		Y							Y	
136	Togo	CREFIAP	Y	LDC	Y		Y							Y
137	Tonga	PASAI	Y	LMI		Y				Y		Y		
138	Trinidad And Tobago	CAROSAI	N	HI		Y				Y				
139	Tunisia	ARABOSAI	Y	UMI									Y	Y
140	Turkey	EUROSAI	Y	UMI		Y				Y			Y	
141	Tuvalu	PASAI	Y	LDC		Y						Y		

No.	SAI	INTOSAI Region	ODA Eligible	DAC Classification (2011-2013)	Fragile States*	3i	CBC	IT	PD	RBAF A	SP	COOP PA	SAI PMF	WP
142	Uganda	AFROSAI-E	Y	LDC	Y	Y		Y					Y	
143	Ukraine	EUROSAI	Y	LMI		Y								
144	United Arab Emirates	ARABOSAI	N	HI						Y			Y	
145	United Kingdom	EUROSAI	N	HI									Y	
146	Uruguay	OLACEFS	Y	UMI									Y	Y
147	USA		N	HI									Y	
148	Vanuatu	PASAI	Y	LDC						Y				
149	Venezuela	OLACEFS	Y	UMI									Y	
150	Vietnam	ASOSAI	Y	LMI		Y							Y	
151	Yemen	ARABOSAI	Y	LDC	Y								Y	Y
152	Zambia	AFROSAI-E	Y	LDC		Y		Y		Y				
153	Zimbabwe	AFROSAI-E	Y	LI	Y	Y		Y		Y				

*Note: Harmonised List Fragile States World Bank, African Development Bank and Asian Development Bank

Annex 2 : Programme-wise participants, resource people and languages in 2013

No.	REGION	PROGRAMME	Participants					Resource team (SME, Facilitators and IDI TS)					Total					Languages
			Female	%	Male	%	Total	Female	%	Male	%	Total	Female	%	Male	%	Total	
1	GLOBAL	Support to CBC	12	43	16	57	28	4	44	5	56	9	16	43	21	57	37	French and Spanish
2	GLOBAL	IT Audit Programme	16	31	36	69	52	4	57	3	43	7	20	34	39	66	59	English
3	GLOBAL	3i Programme	122	53	109	47	231	14	54	12	46	26	136	53	121	47	257	English
4	TRANS REG.	Public Debt Audit Programme	0	0	11	100	11	5	63	3	38	8	5	26	14	74	19	English and Spanish
5	TRANS REG.	Risk Based Approach to Financial Audit	88	60	59	40	147	4	80	1	20	5	92	61	60	39	152	English
6	ARABOSAI	Certification Programme for TS	0	0	0	0	0	4	80	1	20	5	4	80	1	20	5	Arabic
7	CREFIAP	Strategic Planning Programme	4	20	16	80	20	1	17	5	83	6	5	19	21	81	26	French
8	PASAI	Coop. Performance Audit Programme	20	54	17	46	37	2	33	4	67	6	22	51	21	49	43	English
		Subtotal Programmes	262	50	264	50	526	38	53	34	47	72	300	50	298	50	598	
		INTOSAI DONOR SECRETARIAT	Participants (INTOSAI assessors, donors and consultants)					Resource team					Total					
9	GLOBAL	SAI PMF	74	34	146	66	220	8	47	9	53	17	82	35	155	65	237	English, French, Spanish
10	GLOBAL	Writing funding proposals	12	21	44	79	56	1	25	3	75	4	13	22	47	78	60	Arabic, French and Spanish
		Subtotal INTOSAI Donor Secretariat	86	31	190	69	276	9	43	12	57	21	95	32	202	68	297	
		Grand total	348	43	454	57	802	47	51	46	49	93	395	44	500	56	895	