Protocol for Quality Assurance of IDI's Global Public Goods

Contents

GPG Protocol Version Control

Version Number	Purpose	Date	Approved By	Date Protocol Effective From
1.0	For Board Approval	8 November 2017	IDI Board	31 December 2017
1.1	For IDI staff discussion	19 February 2019	M Aldcroft	N/A
1.2	For stakeholder discussion	17 May 2019	M Aldcroft	
1.3	For IDI mgmt. team discussion	20 June 2019	M Aldcroft	
1.4	For INTOSAI Committees & Regions Comments	29 June 2019	M Aldcroft	
2.0	For Board Approval	30 September 2019	IDI Board	30 September 2019

Approved and published versions are numbered 1.0, 2.0 etc.

Internal draft versions are numbered 1.1, 1.2 etc.

1. INTRODUCTION AND DEFINITION

IDI's Global Public Goods (GPGs) are products and tools created by IDI to contribute to global knowledge creation, capacity development and enhanced performance of SAIs. They are intended to be relevant for the medium to long term and freely available to SAIs, all other stakeholders involved in supporting SAIs, and members of the public at large, such that the use by one party does not preclude the use by another.

For IDI, quality means two things in relation to GPGs. First, that a GPG can be used effectively by the intended users for the intended purpose, which is ultimately geared towards enhancing the capacity and performance of SAIs. Secondly, that the process used to develop a product gives the users of the product assurance about the credibility, relevance and usefulness of the product.

IDI's GPGs are most commonly developed as a part of IDI's work streams, bilateral support and global foundations. They may be based on standards and guidance within the INTOSAI Framework of Professional Pronouncements (IFPP), INTOSAI documents outside the IFPP, or other good practices. While they are relevant to all SAIs, they are generally tailored to meet the needs of SAIs of developing countries. They are generally created by global or regional teams of resource persons with relevant expertise from SAIs, other INTOSAI bodies and other stakeholders. IDI's Global Public Goods are outside the IFPP.

Definition of Global Public Goods

IDI defines GPGs as products which meet all the following criteria:

a) The purpose is to increase the knowledge and/or skills of users to enhance the performance and capacity of SAIs (directly, or indirectly)
b) It addresses a SAI capacity development need which is expected to persist over the long-term
c) It addresses an issue broadly applicable to SAIs from different regions, institutional models and levels of development
d) It is designed so that users do not necessarily need support at the time of using the product[1]
e) Use of the product by one party does not preclude use by another party

Based on this definition, IDI's GPGs include ISSAI Implementation Handbooks, iCATs, Quality Management (QA) Tools and Guidance, and guidance on enhancing aspects of SAI performance and capacity, such as independence, strategic management and stakeholder engagement. IDI GPGs do not include IDI training material, courseware, eLearning material, tests, meeting reports, compendiums of current audit practices or summaries of audit findings, and occasional papers. Occasional papers include products which are intended to meet a specific, one-off need rather than being relevant for the long term, and products tailored for a specific group of SAIs or INTOSAI regional bodies. The IDI applies separate internal quality control processes to ensure the quality of these products.

[1] Training material is therefore excluded, as it is designed for use by IDI trained trainers, whose knowledge and experience is essential to aid users to gain the necessary understanding of the topic. Assessment tools (e.g. iCATS, SAI PMF) are included since they are designed so that they can be used independently without support – though use of the tools is improved if users are trained on the tool prior to using it.

2. PURPOSE

This protocol aims to define a robust and transparent process for development and maintenance of high quality GPGs at the IDI. Such a process will ensure that the users of these documents are assured of the quality of the documents and informed about the process followed in their development.

This protocol is aligned to the provisions of INTOSAI Goal Chairs and IDI's joint paper on 'Quality assuring INTOSAI public goods that are developed and published outside due process'. The paper identifies three levels of quality assurance, as follows:

QUALITY ASSURING INTOSAI PUBLIC GOODS THAT ARE DEVELOPED AND PUBLISHED OUTSIDE DUE PROCESS – Levels of Quality Assurance

Level 1: Products that have been subjected to quality assurance processes equivalent to INTOSAI due process, including an extended period of transparent public exposure (90 days)

Level 2: Products that have been subjected to more limited quality assurance processes involving stakeholders from outside the body or working group responsible for the products' initial development. Quality assurance processes might, for example, include piloting, testing and inviting comments from key stakeholders, although not go as far as full 90-day public exposure

Level 3: Products that have been subjected to rigorous quality control measures within the body or working group responsible for their development

Users of a GPG should be able to quickly establish the level of quality assurance to which the product was subjected.

Different levels of Quality Assurance may be appropriate for different GPGs. In developing GPGs, IDI will determine the appropriate level of quality assurance, and design the GPG development process accordingly. Each GPG will include a Quality Assurance Statement disclosing the level of quality assurance to which the GPG was subjected.

The processes identified in this Protocol for the required level of quality assurance are mandatory for all documents classified by the IDI as GPGs, which are branded in IDI's name only. Guidance on GPGs that are co-branded is provided in section 5 below.

3. GOVERNANCE AND OVERSIGHT ARRANGEMENTS

Approval: the need for a GPG will be determined within IDI and the decision to create a new GPG will be made by the IDI Director General and approved by the IDI Board as a part of its approval of the IDI Operational Plan (OP). In case the need for a GPG emerges after the OP has been approved, the DG will approve the creation of such a GPG and the IDI Board will be informed through the next OP or Performance and Accountability Report (PAR) as appropriate. Once a decision to develop a GPG is approved by the IDI Board, the process of developing and approving the GPG is delegated to the DG.

Publication: all completed GPGs, as well as all draft GPGs that have reached the stage of public consultation, will be made available in the IDI library on the IDI website. Given the wide need for and interest in IDI GPGs, and the heavy use of draft GPGs within the community, the latest available version of each GPG will be maintained on the website until a newer version is developed. IDI will endeavour to avoid situations when no version of a GPG is available.

Withdrawal: a panel of the IDI DG and Deputy Director General (DDG) responsible for a GPG may decide to withdraw a GPG from circulation. This may happen if a GPG is considered outdated, no longer fit for purpose, or no longer meets IDI's definition of a GPG.

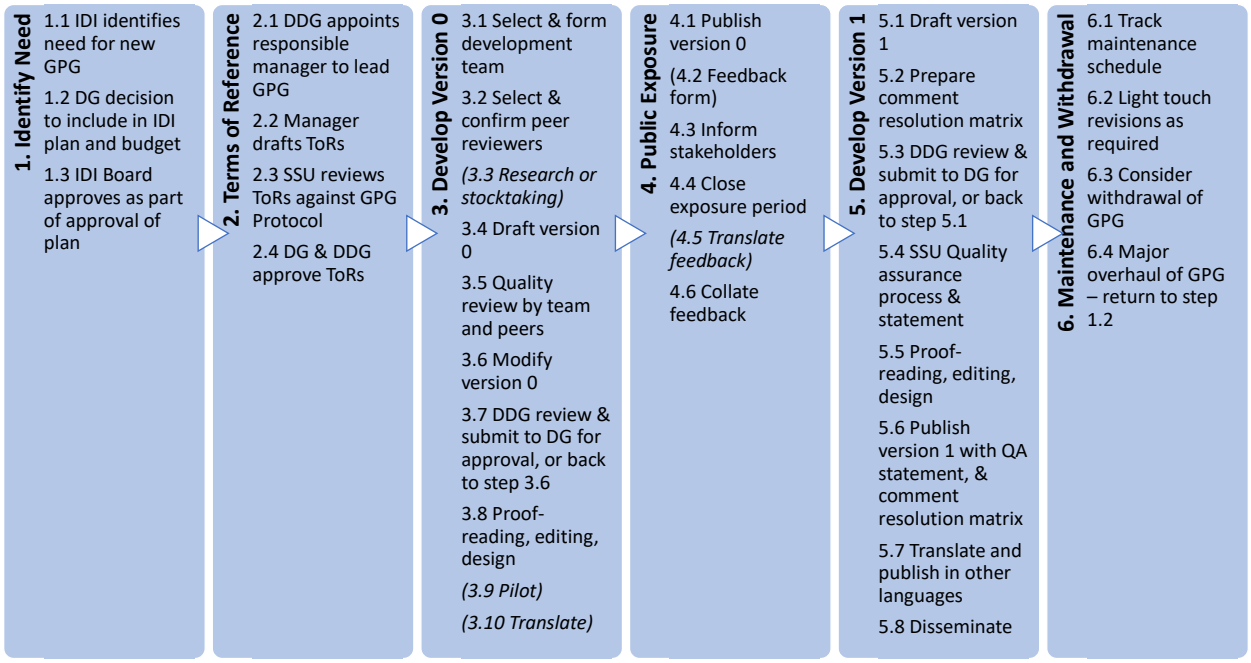
Oversight and quality assurance: the protocol defines different stages at which IDI management will exercise oversight on the development of the GPG. The Strategic Support Unit (SSU) unit within IDI will provide assurance that the GPG has been created following the quality protocol and will issue a quality statement to that effect. The quality statement will be published as part of the final GPG.

Reporting: the IDI management, through the PAR, will report to the IDI Board and other stakeholders on an annual basis on the development and maintenance of GPGs. The IDI will also include information on the development and maintenance of its GPGs as a part of its annual report to the INTOSAI Governing Board.

Ownership and Maintenance: each GPG shall be owned by a named IDI unit (e.g. the Professional SAIs work stream), which is responsible for maintenance of the GPG, including major overhaul of the GPG at the end of the defined maintenance period.

4. QUALITY MANAGEMENT FOR GPGS

The IDI will follow a six-step process for creation, development, maintenance and withdrawal of its GPGs.



(Items in brackets are not mandatory regardless of the desired level of quality assurance)

STEP 1 – IDENTIFY NEEDS

1.1 **IDI identifies need for new GPG**: The need for a new GPG is usually identified within IDI work streams, bilateral support or global foundations unit. Normally, a new GPG will only be proposed when it is a necessary part of delivering planned IDI initiatives. IDI should consider whether the need can instead be met by existing documents or documents under development, including those being developed by INTOSAI Committees and working groups. IDI should also ensure synergies with relevant documents within the INTOSAI Framework for Professional Pronouncements (IFPP). The need for GPG's could also arise from dialogue with IDI stakeholders, within and outside the INTOSAI community. In such cases, IDI will carefully consider whether it is the appropriate body to take on developing the GPG. In some cases, IDI may support another body to lead development (e.g. INTOSAI committee) without taking ownership of the GPG[2], or may agree to develop a joint branded GPG. Special considerations on joint branding are included in section 5.

1.2 **DG decision to include in IDI plan and budget**: Any proposal for IDI to develop a new GPG must be approved by the DG, and will be included in the IDI OP and budget. Usually this will be reflected in the following year's plan. However, in the event of an emerging need, this can also be done through IDI's in-year monitoring systems and process for adjustments to the operational plan and budget.

1.3 **IDI Board approves as part of approval of plan**: Proposals to develop a new GPG will be reflected in the IDI OP, submitted to the Board for approval. In the event that new GPGs are proposed after the OP is approved, these will be approved by the DG and then approved retrospectively by the Board through the next OP or PAR.

STEP 2 – DEFINE TERMS OF REFERENCE

2.1 **DDG appoints responsible manager to lead GPG**: Following approved decision to develop a new GPG, the responsible DDG should appoint a responsible manager (henceforth referred to as 'manager') which could be the DDG him/herself, or could be made a joint responsibility) to lead development of the DDG. In the event the DDG decides to lead the process, the DDG should ensure another suitable individual is nominated to undertake the DDG's approval role. The DDG should document evidence that the person(s) appointed has the appropriate competencies to lead development of this specific GPG.

2.2 **Manager drafts Terms of Reference**: the individual(s) appointed to lead development of the GPG must develop a terms of reference (ToR) or similar document to set out and guide the planned development process. Required content for the ToR is provided in the box below, and more detailed guidance steps in the development process is in subsequent sections.

GPG Terms of Reference – Required Content

a) Purpose of the GPG (including link to IDI work stream / bilateral / global foundations)
b) Linkage between the GPG and IFPP documents

[2] This protocol does not apply to GPGs developed and branding by other organisations, where IDI's role is limited to providing support.

c) Rationale for IDI lead/co-lead in developing the GPG (and where co-lead, confirmation of the intention to co-brand the GPG)
d) Expected beneficiaries and users of the GPG (and their expectations of how the GPG will help them)
e) The intended level of quality assurance to which the GPG will be developed: while different levels of quality assurance may be appropriate for different GPGs, it is IDI's policy that its handbooks and tools on ISSAI implementation will be developed based on level 1 quality assurance.
f) Internal and external stakeholders to be involved in developing the GPG. For quality assurance levels 1 and 2, this should identify all stakeholders that should be specifically informed of the development of the GPG and asked to provide comments on V0. Stakeholder identification should ensure that comments represent views from most regions, most models of auditing, developed and developing countries, and from the perspective of global bodies.
g) Competencies required by the team developing the GPG
h) Planned arrangements for peer review of the draft GPG
i) Required competencies for the peer reviewers.
j) Process and timetable for development, review, exposure/consultation, quality assurance, approval and translation of the GPG (and where necessary, process for monitoring and reporting progress to stakeholders, and amending and communicating changes to this process and timetable). Note that public exposure is only required for quality assurance level 1, but key stakeholders should be invited to comment on V0 of a GPG for quality assurance level 2.
k) Proposed quality control and assurance arrangements for co-branded products[3] (and confirmation this has been agreed with the entity with which the GPG will be co-branded). Where possible, the proposed quality assurance process and timetable should be defined in detail. However, this may alternatively be taken up with the co-branding organisation in parallel to product development.
l) Consideration on whether or not the GPG will be piloted (and if so, how this links to wider plans for the related initiative, how many rounds of piloting are planned, target number of pilots for each round, and how feedback from pilots will be captured and used to strengthen the GPG).
m) Languages in which the GPG will be developed, V0 will be exposed/sent for consultation (quality assurance levels 1 and 2 respectively), and V1 will be published, along with proposed process for ensuring the quality of translations of the GPG and any comments on the GPG.
n) Confirmation that all activities envisaged in the ToRs (especially physical meetings, translation and piloting) have been included within the IDI budget for the related initiative. Also confirmation that there is a reasonable expectation that IDI will have sufficient funding for GPG related activities beyond the time period of approved budgets (especially if large scale, long-term piloting is foreseen).
o) Planned maintenance schedule of the GPG.
p) Proposed dissemination activities for V1.

[3] Further guidance on co-branding is provided in section 5.

2.3 **SSU reviews ToRs against GPG Protocol**: the draft ToR should be shared with SSU who will review it against IDI's GPG protocol and provide feedback. This stage contributes to SSU's later quality assurance of V1. Identifying deviations from the GPG protocol at this stage enables adjustments to be made before development work starts. This increases the likelihood that the V1 will pass its final quality assurance.

2.4 **DG and DDG approve ToRs**: The TOR will be approved by a panel of DG and responsible DDG. The manager will also seek approval of the responsible DDG before making any material changes to the ToR or planned development process that could impact the quality of the process or product. The DG will be kept informed about such changes.

STEP 3 – DEVELOP VERSION 0

3.1 **Select and form development team**: A GPG development team should be selected to meet the required competencies identified in the ToRs, and the team brought together (either physically or virtually) to discuss and agree roles and processes. The manager should prepare a matrix and supporting documents (e.g. short description or CVs of the team members) to demonstrate how the required competencies in the ToR are met by the development team. This is because the formation of the development team is one of the most significant tasks that ensures the quality of the GPG. The manager may select resource persons based on competencies identified or may ask for volunteers from the SAI community based on competencies identified. The role of the team leader may be played by the manager concerned or be given to another resource person. This decision will be taken by the manager based on the availability and willingness of another resource person acting as team leader. In the event suitable team members cannot be identified, the manager may make an alternative proposal for team composition and have this agreed by the DDG. The DG should be kept informed.

3.2 **Select and confirm peer reviewers**: At least three potential peer reviewers, thought to have the competencies for peer review identified in the ToRs, should be asked to act as peer reviewers for the GPG. Peer reviewers must be individuals of good standing in the INTOSAI or development community, who will not be involved in developing, quality assuring or approving the GPG. For quality assurance level 3 this may be limited to IDI staff. For quality assurance levels 1 and 2 this must include at least 3 individuals outside IDI, of which at least one must be from outside the INTOSAI community. Confirmation of their willingness to act as peer reviewers must be recorded. In the event of finding fewer peer reviewers than required, further peer reviewers should be identified and approached. In the event suitable numbers of peer reviewers cannot be identified, the manager may make an alternative proposal for peer review and have this agreed by the DDG. The DG should be kept informed.

3.3 **Research or Stocktaking**: As a part of the product development process the team or a sub-team may undertake research or stocktaking on the subject matter under consideration. If the team already has sufficient input in the subject matter, they may decide that no further work is required in the area. Any research or stocktaking undertaken in the process of development of the GPG will directly feed into the GPG and will not be published as a separate document.

3.4 **Draft version 0**: The modalities of developing the product will depend on the process specified in the TOR. It could be a blended process with a mix of face to face meetings and online work. In

developing IDI GPGs the product development team will ensure that all relevant INTOSAI standards and guidance within IFPP, or INTOSAI documents that are outside the IFPP, are considered.

3.5 **Quality review by team and peer reviewers**: Review by the development team and adjustment of V0 should ideally be undertaken prior to peer review. However, the two processes may be run in parallel when time critical. Both groups must be asked to review GPG V0. The request should define the purpose of this review, e.g. Is the GPG consistent with specific, related ISSAIs? Does the GPG reflect international good practice? Does the GPG provide useful guidance at an appropriate level for the intended stakeholders? The manager may consider providing a format to be used for the review, to guide the review process and facilitate collation of feedback.

3.6 **Modify version 0**: The product development team will modify the draft, based on comments received. The team will also develop a matrix showing how the comments received from peer reviewers have been addressed in the modified draft. This matrix will be shared with the peer reviewers.

3.7 **DDG review and submit to DG for approval**: The DDG will review V0 to ensure that the intent of the ToRs has been met[4]. If not, comments on V0 will be passed back for the development team to address. Once the DDG is satisfied with the quality of the GPG, it be passed to the DG for approval.

3.8 **Proof-reading, editing and design**: The manager will arrange to have draft version 0 proof-read, edited and designed after the draft version has been approved.

3.9 **Pilot**: Piloting is possibly the activity that will most contribute to high quality GPGs. It is also the most time consuming and resource intensive. The decision whether or not to pilot a GPG will likely be linked to the wider plans for the work stream or initiative to which the GPG is linked. Where possible, IDI develops its initiatives such that GPGs support specific initiatives, and the GPG can be developed for use by an initial group of SAIs which can be considered a pilot round. However, there are cases when the urgent need for a GPG does not allow the time for piloting, or there may not be resources for piloting. IDI therefore considers piloting as good practice but not mandatory. Piloting will usually take place during development of V0. However, piloting can also be considered after public exposure or consultation. In this case, if a pilot led to major changes to V0, IDI would need to consider whether the changes were so significant as to require re-running the public exposure or consultation.

3.10 **Translate**: The ToRs will define the languages in which V0 will be subject to public exposure or sent for consultation. IDI's working languages are Arabic, English, French, and Spanish. Russian and Portuguese may also be considered when relevant. IDI considers it good practice to expose or consult on V0 in the most relevant languages, to ensure an inclusive development process. However, given the additional time and resources involved in translation, this is not mandatory. IDI may also consider issuing V0 for exposure or consultation in different languages as and when quality translations are available. Where V0 is translated, IDI should ensure appropriate quality arrangements are in place for the translation, and for ensuring the translated versions are also proof-read, edited and designed.

[4] This review should also check that basic standards for a GPG have been met. E.g. that all content is properly attributed and referenced to its source, and that guidance is based on evidence and established good practices. Material that is solely the opinion of the development team should be marked as such.

Note that for quality assurance level 3, steps 4 and 5.1-5.3 do not apply, so the development team may move directly to step 5.4 – SSU quality assurance process.

STEP 4 – PUBLIC EXPOSURE

Public exposure is only required for GPGs planned to reach quality assurance level 1. For quality assurance level 2, public exposure can be replaced by a consultation process in which relevant stakeholders (as identified in the ToRs) are invited to comment on the GPG. This need not be for 90 days. In both cases, feedback should be collated and appropriately addressed. This step may be omitted for quality assurance level 3.

4.1 **Publish version 0**: For level 1 quality assurance, the manager will arrange for approved draft version 0 and any translations to be placed on the IDI website, linked to other INTOSAI websites and other relevant communities of practice for public exposure and/or comments. The deadlines for comments must be defined (allowing a minimum of 90 days), along with the languages in which comments will be accepted. Where different language versions are published at different times, the manager should define comment deadlines such that each language version is open for comment for at least 90 days. For level 2 quality assurance, publication is not required, and a shorter period may be set for comments (though this should never be less than three weeks for each language version).

4.2 **Feedback form**: The manager concerned may develop a feedback format if he/she considers it necessary to ask for specific feedback.

4.3 **Inform stakeholders**: The manager will arrange for all relevant stakeholders, both internal and external, to be informed of the availability of draft version 0 for comments.

4.4 **Close exposure period**: If published on the IDI website, the website should be updated to state that the exposure period has been closed. GPG version 0 should remain on the IDI website until such time as version 1 is ready for publication.

4.5 **Translate feedback**: In the event of comments being received in other permitted languages, the manager should arrange translation and ensure appropriate quality arrangements are in place for the translation.

4.6 **Collate feedback**: All feedback from the public exposure or consultation should be collated into a matrix, indicating the comments received and their sources. Similar comments should be grouped together. This process will aid completion of the comment resolution matrix by the development team.

STEP 5 – DEVELOP VERSION 1

As step 4 does not apply for quality assurance level 3, it follows that steps 5.1-5.3 also do not apply.

5.1 **Draft Version 1**: The GPG development team will develop GPG version 1 by modifying GPG version 0 based on the feedback received during the exposure stage and lessons learned from piloting, if any.

5.2 **Prepare comment resolution matrix**: The Product development team will complete the matrix (developed under step 4.6 above) showing how the comments received have been addressed in the GPG version 1.

5.3 **DDG Review and submit to DG for approval**: The DDG will review V1 and the comment resolution matrix to ensure that stakeholder comments have been properly addressed, and that the revised version still meets the intent of the ToR. If not, comments on V1 will be passed back for the development team to address. Once the DDG is satisfied with the quality of the GPG, it be passed to the DG for approval.

5.4 **SSU Quality Assurance process and statement**: GPG V1 will be passed to SSU for quality assurance. The purpose of the quality assurance is to assure users that this GPG protocol has been followed, and to communicate the level of quality assurance to which the GPG has been subjected. It must also clarify whether or not the process followed is equivalent to that required under INTOSAI due process. The QA statement also defines the expected maintenance schedule, so users can easily check if a GPG is up to date. SSU will maintain separate internal guidance for conduct of QA to meet this objective. The nature, findings and overall conclusion of this QA process will be recorded in a QA statement. This statement will be prepared by SSU and sent to the DG along with a QA report. Once the DG is content with the QA report and QA statement, he/she will approve and sign the QA statement. Annex 1 provides a template for this IDI QA Statement. The following box outlines IDI's approach in the event that the quality processes used to develop a GPG differ from those in the relevant version of the GPG protocol.

Disclosing Deviations to IDI's GPG Protocol

Where the quality process followed deviates from that in the Protocol, forming an overall conclusion for the quality statement will require the professional judgment of the QA reviewer. Where there is disagreement on the overall conclusion, this should be resolved by a panel of independent persons selected by the IDI DG. The overall conclusion will be expressed in one of the following three forms:

I. The Protocol has been followed in all significant[5] respects and the QA statement can be issued without modification.
II. While the Protocol has been followed in most respects, there are exceptions which should be disclosed in the QA statement. These are not considered to fundamentally undermine the quality of the GPG.
III. There are significant instances of non-compliance with the Protocol that fundamentally undermine the quality of the GPG, and as such the QA statement cannot be signed without first addressing these instances.[6]

5.5 **Proof-reading, editing and design**: The manager will arrange to have draft version 1 proof-read, edited and designed after the draft version has been approved.

[5] I.e. there could be isolated or minor issues of non-compliance, which in the judgement of the QA reviewer, do not require disclosure.

[6] In practice IDI will address such issues before publishing a GPG, rather than issuing a GPG with this conclusion in the QA Statement

5.6 **Publish version 1 with QA Statement, and comment resolution matrix**: Version 1 should be published in the IDI library section of the IDI website. The manager should also publish a news article highlighting publication of the GPG. The comment resolution matrix for version 1 must be published, and may also be sent directly to those that have provided comments.

5.7 **Translate and publish in other languages**: Regardless of the languages in which version 0 was developed, all IDI GPGs must be made available in Arabic, English, French and Spanish. For practical reasons, GPGs may be developed and published in one language first, before being translated into other languages. The manager should ensure appropriate quality arrangements are in place for each translation, and ensure the translated versions are also proof-read, edited and designed.

5.8 **Disseminate**: After the GPG is placed on IDI website, version 0 will be removed from the website. The new version will be linked to all relevant websites and the manager will arrange for all identified stakeholders to be informed about the availability of GPG version 1. Other dissemination activities as identified in the ToRs should also take place, such as a physical or virtual launch event. Reference to the GPG should be made in relevant IDI communications and other materials.

STEP 6 – MAINTENANCE AND WITHDRAWAL

6.1 **Track maintenance schedule**: The QA statement for each GPG will specify the maintenance schedule for that GPG. When a GPG is due for maintenance, or if a need for maintenance emerges before this due date, the manager will draw up a proposal for maintenance, and define the process to be followed.

6.2 **Light touch revisions as required**: GPGs are likely to require minor amendments on a reasonably regular basis, to remove errors, improve quality, and ensure they remain up to date (e.g. as ISSAIs and other source documents evolve). The manager may draft a proposal for a light touch revision to a GPG for approval by the concerned DDG. This note should justify the proposed use of the light touch revision. If approved by the DDG, light touch revisions may be carried out within IDI, without approval of the DG and without further quality assurance.

6.3 **Consider withdrawal of GPG**[7]: The manager may find that the GPG has become outdated, no longer fit for purpose, or no longer meets IDI's definition of a GPG. In such case, he/she can propose that the GPG be withdrawn. While making such a proposal the manager is required to provide reasons for the withdrawal of the GPG. Such withdrawal will be decided by a panel of DDG concerned and DG. The IDI Board will approve this as part of approval of the Operational Plan. External stakeholders will be informed through the IDI Operational Plan and/or PAR.

6.4 **Major Overhaul of GPG**: all GPGs should be subject to a thorough maintenance review to be completed by the end of the defined maintenance period. The maintenance process to be followed will be similar to the development process, and should therefore largely follow this GPG protocol including a new QA process. This will ensure a new QA statement with a new date, to assure users that the GPG remains up to date. Any planned deviations from this protocol should be defined and

[7] Note that documents which were intended to be GPGs but have not yet been approved as GPGs do not need to be formally withdrawn based on this process if they are no longer considered as suitable to be a GPG. However, involved stakeholders should be informed of such a decision. The IDI website should also be suitably updated (e.g. if version 0 had been put out for stakeholder consultation).

justified in the ToRs for the maintenance. For example, the current version 1 may be taken as the starting point for the work of the development team[8].

5. QUALITY CONTROL AND ASSURANCE PROCESS FOR CO-BRANDED PRODUCTS

As with an IDI GPG, a co-branded GPG may be planned based on quality assurance levels 1, 2 or 3. The planned level of quality assurance, and the quality assurance arrangements, should be agreed between IDI and the co-branding entity and recorded in the ToRs. The detailed arrangements for co-branding may be agreed in parallel to the development process.

Co-branding arrangements fall into two categories, to which the following quality control and assurance processes must be applied.

a) Co-branding where IDI leads the GPG development process

IDI's GPG Protocol must be followed as appropriate for the desired level of quality assurance, and SSU must be the lead body in the QA process. The manager should discuss co-branding requirements, and any additional quality control and assurance processes, with the organisation with which the GPG will be co-branded. These should be recorded in the TOR and applied.

b) Co-branding where another body (INTOSAI or otherwise) leads the GPG development process

All INTOSAI bodies[9], including IDI, developing and publishing GPGs are required to follow the provisions of the INTOSAI Goal Chairs and IDI's joint paper on 'Quality assuring INTOSAI public goods that are developed and published outside due process'. It therefore follows that for any co-branded GPG, IDI must follow these provisions, even if the other body is not an INTOSAI body. Co-branded GPGs can be developed with the intention of achieving any of three distinct levels of quality assurance. The manager should discuss co-branding requirements and the planned quality control and assurance processes with the body leading the GPG development process. These should be recorded in the TOR and applied.

Quality Assurance Processes

The following requirements apply to the quality assurance process of all co-branded products, regardless of whether these are led by IDI or another body.

- The intended level of quality assurance should be specified in the TORs.
- The GPG should follow all steps in this Protocol relevant to the planned level of quality assurance.
- A QA statement should be included as part of the document, outlining the Quality Control measures applied, the QA process that was followed, and the QA results and conclusion. This must be signed by the IDI Director General.

[8] The next draft version would be version 1.1. The next final GPG would be version 2.
[9] INTOSAI Regional bodies are also encouraged to adopt this practice.

- An official signatory of the body co-branding the GPG must also sign a QA statement. This can be the same QA statement, or a separate statement as designed by the body, reflecting the quality assurance process that body has put in place.
- The conclusion in the QA statement signed by the IDI DG must make clear whether or not the quality control process applied is equivalent to that required under the Due Process for INTOSAI Framework of Professional Pronouncements (IFPP).
- Arrangements for conducting the QA review should be defined in the TORs. These must be sufficient to provide the IDI Director General with adequate assurance that the QA review has been carried out satisfactorily.

For co-branded products led by another body, the QA review may be carried out by any of the following mechanisms:

- SSU undertaking its own QA review
- SSU and the lead body undertaking a joint QA review
- The lead body undertaking a QA review and sharing its working papers with SSU, then SSU confirming its agreement with the results and conclusions of the review
- Another documented mechanism, which has been formally approved by the IDI Director General and responsible Deputy Director General.

6. CONVERSION OF EXISTING PRODUCTS INTO A GLOBAL PUBLIC GOOD

A GPG need not always start with a decision to develop a new GPG from scratch. Often, existing products may provide the basis for a desired GPG but will not have been through IDI's full GPG protocol. Examples include:

a) A document developed by IDI to meet a specific need as part of an IDI initiative[10] – this may or may not have been piloted by users, and updated based on lessons learnt
b) A document developed externally to IDI (usually by an IDI partner) as part of delivery of a partner's initiative (which may or may not have been piloted and updated)
c) An ad hoc document developed within IDI or externally as guidance, based on research by and opinions of the author(s)

In all these cases, a document may have been developed without specific agreement of the need to develop a GPG, and/or without drafting ToRs to guide development of the GPG. This section provides guidance on how to adjust IDI's standard GPG protocol to support the conversion of existing documents into an IDI-led or cobranded GPG.

For all conversions of an existing document to a GPG, the following must be done and documented. In practice, for documents undergoing conversion, some of these points will already have been done. In

[10] This category includes documents developed by IDI (prior to approval of IDI's Protocol for quality assurance of GPG) which were intended to be GPGs, but for which a ToR may not have been developed.

effect, a conversion may start at any of the following steps. However, it is important that any omitted steps are address prior to QA by SSU.

- **Step 1 Identify Need**: the need for the GPG is documented, approved by the DG and included within the IDI Operational Plan[11] and budget
- **Step 2 Terms of Reference**: a full ToR is not required when much of the work has already been done. However, the following steps must be documented for IDI's quality assurance review:
    - IDI manager responsible for leading the GPG
    - Purpose of the GPG
    - Expected beneficiaries and users of the GPG
    - Intended level of quality assurance to which the GPG will be developed
    - Competencies required by the team developing the GPG[12]
    - Arrangements for peer review of the GPG and competencies required of the reviewers
    - Plans for public exposure/consultation (level 1 and 2 quality assurance)
    - Planned quality assurance arrangements (especially for co-branded products)
- **Step 3 Develop Version 0**: the content of step 3 should be adjusted based on which steps have already been applied. However, the following steps must be documented for IDI's quality assurance review:
    - **Formation of development team** – prepare a matrix to demonstrate that the development team collectively had the required competencies identified in step 2 above
    - **Peer reviewers** – document who were the peer reviewers and demonstrate that each met the required competencies identified in step 2 above
    - **Quality review** – document that there was a review of version 0, with a well-defined purpose, by the development team and the peer reviewers
    - **Modify version 0** – document how the comments from the quality review were addresses or not within the revised version 0
    - **DDG review and DG approval** – document that the revised version 0 was reviewed by the DDG and approved by the DG[13]
- **Step 4 Public Exposure**: for level 1 and 2 quality assurance, this must be followed as described in section 4, step 4 above.
- **Step 5 Develop Version 1**: this must be followed as relevant for the desired level of quality assurance.
- **Step 6 Maintenance and Withdrawal**: this must be followed in full.

[11] Original plan or in-year adjustment to the plan, or noted in the next PAR.
[12] In some cases, this will be defined after the team has done most of its work. However, it is important to demonstrate that the team responsible had the necessary competencies, as this is a key driver of product quality.
[13] For conversion of existing documents to a GPG, it is especially important that this review checks that basic standards for a GPG have been met. E.g. that all content is properly attributed and referenced to its source, and that guidance is based on evidence and established good practices. Material that is solely the opinion of the development team should be marked as such.

ANNEX 1. TEMPLATE FOR QUALITY STATEMENT OF IDI'S GLOBAL PUBLIC GOODS

INTOSAI Goal Chairs and IDI's joint paper on 'Quality assuring INTOSAI public goods that are developed and published outside due process' identifies three levels of quality assurance, as follows:

QUALITY ASSURING INTOSAI PUBLIC GOODS THAT ARE DEVELOPED AND PUBLISHED OUTSIDE DUE PROCESS – Levels of Quality Assurance

Level 1: Products that have been subjected to quality assurance processes equivalent to INTOSAI due process, including an extended period of transparent public exposure (90 days)

Level 2: Products that have been subjected to more limited quality assurance processes involving stakeholders from outside the body or working group responsible for the products' initial development. Quality assurance processes might, for example, include piloting, testing and inviting comments from key stakeholders, although not go as far as full 90-day public exposure

Level 3: Products that have been subjected to rigorous quality control measures within the body or working group responsible for their development

Different levels of Quality Assurance may be appropriate for different GPGs. This GPG has been developed according to quality assurance level 1/2/3 [delete as appropriate]

Quality Assurance Protocol: Version 2.0

IDI's Protocol for Quality Assurance (QA) of IDI's Global Public Goods defines measures to ensure quality based on the three levels of quality assurance above. For quality assurance level 1/2/3 [delete as appropriate], these measures include: approval by the IDI Board to create the GPG; formation of a competent product development team; peer review by experts external to the development team; modification based on review; proofreading, editing and translation of the document by competent persons; public exposure for a period of 90 days/consultation with relevant stakeholders representing views from most regions, most models of auditing, developed and developing countries, and from the perspective of global bodies [delete as appropriate]; modifications of the document based on comments received during public exposure; and due approvals for the GPG version 1.

Updates to this GPG

This GPG will be reviewed by the IDI after [time period in years]. This GPG is owned by IDI's [insert IDI unit e.g. professional SAIs work stream], which is responsible for maintenance of this GPG.

Quality Assurance Review Process

[Name] (Strategic Support Unit, IDI) has undertaken a QA review of the process followed for the development of this GPG, against QA Protocol Version [2.0]. The QA reviewer is familiar with IDI's protocol for QA of GPGs and was not involved in development of the GPG. This QA review process is designed to provide all stakeholders with assurance that the IDI has carried out the quality control measures stated above, designed to meet quality assurance level 1/2/3 [delete as appropriate].

Results of the Quality Assurance Review

The QA review of the process followed in developing this GPG concluded that the Protocol has been followed as required for quality assurance level 1/2/3 [delete as appropriate] in most respects, however the following exceptions are disclosed:

- E.g. The required competencies of the resource team were not defined; however, the subject matter required that the team include expertise on [subject]. Such expertise was not available during initial development of version 0 of the GPG but was brought in prior to finalising version 0 for external quality review.

It is the conclusion of the QA reviewer that these matters do not fundamentally undermine the quality of this GPG.

Conclusion

Based on the QA review, IDI assures the users of this Global Public Good (GPG) that this document has been subjected to a quality assurance process:

- [for level 1 quality assurance] equivalent to Due Process for INTOSAI Framework of Professional Pronouncements (IFPP), including an extended period of transparent public exposure.
- [for level 2 quality assurance] equivalent to Due Process for INTOSAI Framework of Professional Pronouncements (IFPP), except for the lack of an extended period of transparent public disclosure.
- [for level 3 quality assurance] carried out within IDI, including peer review, in accordance with IDI's Protocol for quality assurance of Global Public Goods.

Name
Director General
INTOSAI Development Initiative
DATE