



APPENDIX OPERATIONAL PLAN 2020



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Introduction

This appendix to the IDI Operational Plan 2020 consists of detailed plans for IDI's work streams, bilateral support and Global Foundations. These plans show how IDI will work towards implementation of its Strategic Plan 2019-2023 during 2020.

This year, IDI has updated its planning approach, to ensure the following:

- A clearer split between high level overviews of each plan in the main Operational Plan, and detailed planning in the Operational Plan Appendix.
- A simpler approach to showing how the current year plan builds on previous work and contributes to longer term capacity development.
- Better integration between individual plans and the IDI results framework, and less duplication.
- Better integration between individual plans and the IDI corporate risk register, and less duplication.
- Introduction of a standardised hierarchy of plan-component-task across the IDI portfolio, paving the way for gradual adoption of electronic planning, monitoring and reporting tools.

Each plan is structured based on the following sections:

- A. Permanent Information
- B. Long-term Plan
- C. SAI Participation
- D. Partners and Resources
- E. Annual Delivery Plan
- F. Contribution to IDI Cross-Cutting Priorities

Each plan also identifies the links between the different areas of IDI's work.

Detailed deliverables for each plan are shown in the annual delivery plan. Higher level results from IDI work streams, bilateral support and Global Foundations are captured in the IDI results measurement system which can be found in the Annex 1. The IDI results measurement system is a guiding document for all planned interventions in the Strategic Plan. This ensures that all plans follow a clear, high-level results measurement system which will contribute to results at the following levels:

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

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

These plans also include links to IDI's Corporate Risk Register, showing the key risks that impact on each plan, as well as how these plans contribute to reducing the risk of delivery of IDI's mission. Where relevant, the plans identify additional risks that arise uniquely at the level of individual work streams, bilateral support and Global Foundations.

This Operational Plan Appendix 2020 continues IDI's journey towards implementation of the IDI Strategic Plan 2019-2023, and IDI looks forward to implementing the plans found in the appendix over the coming year.



Independent SAIs

WORK STREAM



Independent SAIs Work Stream

A narrative description of the purpose, rationale and broad implementation strategy for IDI’s work in this area can be found in IDI’s Operational Plan. The following provides a more detailed plan against which IDI will monitor and report on its performance at the end of the year.

A. Permanent Information

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

Link to Global SAI Capacity and Output Indicators: As this work stream is related to the enhancement of the institutional capacity of the SAI and becoming stronger institutions, it is linked to Global SAI Capacity and Output Indicators 1,2,3 of the IDI results measurement system.

Link to other IDI Strategic Priorities: Strongly related to the well-governed SAIs work stream, the bilateral support, and Global Foundations. Strong links with the SAI PMF and SPMR initiative, where the results of SAI PMF assessments can serve as a catalyst to institutional reform processes. Similarly, the bilateral support may identify reform of the SAI legal framework as a key area of focus. Global foundations is also a natural partner as the INTOSAI-Donor Cooperation (IDC) is a advocacy forum for SAI independence where you can reach both INTOSAI leadership and development partners. Once secured, the independence must be supported by the improved quality and relevance of the SAIs work. This opens up for greater interaction with the work streams on relevant and professional SAIs. In addition, the work stream is linked to IDI’s cross-cutting priorities – gender, stakeholder relations and SAI leadership. SAI leadership is driving the process, and we interact continuously with leadership to gauge their commitment to increase the likelihood of success. In addition to ensuring gender balance in participation the focus will be on gender and Inclusiveness, which will be addressed from different angles at the implementation level. Stakeholder engagement is a key component of the work stream and will impact our work both at the global, regional and country level.

Work Stream Contribution to Mitigating Key Risks that Prevent Achievement of IDI’s Vision: A lack of independence can impair the credibility and effectiveness of the SAI and thus hamper its ability to provide credible audits and delivering benefits to citizens. IDI will work with SAIs and its relevant stakeholders both at the country and global level to continuously raise awareness on the issue and coordinate support to address the challenges posed by SAI independence.

High-level Risks Preventing IDI’s work from Contributing to the intended improvement in SAI performance and capacity: Lack of SAI leadership commitment and willingness to advocate for SAI independence in its national context and potentially be at odds with critical stakeholders. The constraints posed by the political economy in the countries where we plan to engage can also be a critical factor. The way in which institutional capacity development support is provided may not lead to SAI independence improvements.

B. Long-Term Plan

All IDI initiatives are delivered over several years. The following table is designed to help readers see how IDI’s plans for the current year build on previous achievements, and how initiatives will be taken forward after this.

Component and Initiative	Prior Achievements	Annual Plan 2020	Future Plans
COMPONENT 1: SUPPORT AND ADVOCATE GLOBALLY FOR SAI INDEPENDENCE			

Component and Initiative	Prior Achievements	Annual Plan 2020	Future Plans
Advocacy and communications	<ul style="list-style-type: none"> Attended and organized events to advocate SAI independence 	<ul style="list-style-type: none"> Contribute to SAI-Donor engagement workshops Attend four events to raise awareness on SAI independence 	<ul style="list-style-type: none"> Organize and attend events to advocate for SAI independence
	<ul style="list-style-type: none"> 2017 IDI Global Stocktaking Report with a focus on SAI independence 2020 IDI Global Stocktaking (provide input to the survey) 	<ul style="list-style-type: none"> Disseminate results of the 2020 IDI Global Stocktaking report related to SAI Independence 	<ul style="list-style-type: none"> Develop and produce specific research and analytical documents on SAI independence
Set up and manage the knowledge centre on SAI independence	<ul style="list-style-type: none"> Concept and terms of reference developed 	<ul style="list-style-type: none"> Finalise set up and upload content 	<ul style="list-style-type: none"> Knowledge centre with all features and functionalities
Develop, design and disseminate advocacy, communication and capacity development materials	<ul style="list-style-type: none"> Version 0 of GPG “Towards SAI independence” developed 	<ul style="list-style-type: none"> Develop communication and advocacy materials Develop capacity development products (eLearning course and webinars on supporting SAIs in strengthening independence”) Convert the V0 of the Guidance “into capacity development and advocacy materials 	<ul style="list-style-type: none"> Running and updating eLearning courses and developing new webinars
Respond to emerging threats	<ul style="list-style-type: none"> Threats reported to IDI have been assessed and responded to in Chad and two other SAIs are currently being considered 	<ul style="list-style-type: none"> Continue developing the rapid advocacy mechanism and systematically assess, respond and follow-up on at least 30% of the reported threats 	<ul style="list-style-type: none"> Rapid advocacy mechanism functioning
COMPONENT 2: PROVIDE TARGETED SAI-LEVEL SUPPORT			
SAI-level support to pilot SAIs	<ul style="list-style-type: none"> Audit act passed in SAI Suriname Supported SAI Suriname in revising strategic plan to support implementation of new act Audit act tabled in Gabon 	<ul style="list-style-type: none"> Support the implementation of the new act in Suriname Support Gabon in revising their strategic plan to support the implementation of the new act 	<ul style="list-style-type: none"> Establish accountability mechanisms to support the SAIs in both countries
SAI-level support to SAIs from bilateral support	<ul style="list-style-type: none"> Provided input to legal Process in SAI Somalia Provided advocacy support to Guinea Conakry 	<ul style="list-style-type: none"> Provide input to legal process and facilitate stakeholder engagement in South Sudan Input to legal process and stakeholder engagement in Guinea Conakry 	<ul style="list-style-type: none"> Establish accountability mechanisms to support the SAIs in South Sudan, Guinea Conakry and South Sudan

Component and Initiative	Prior Achievements	Annual Plan 2020	Future Plans
		<ul style="list-style-type: none"> input to legal process and stakeholder engagement in Madagascar 	
SAI-level support to SAIs from SPMR	<ul style="list-style-type: none"> Facilitated stakeholder engagement in support of independence to SAIs from the Northern Pacific (FSM National, Yap, Kosrae Pohnpei and Marshall Islands) 	<ul style="list-style-type: none"> Input to legal process and stakeholder engagement in two SAIs from CREFIAF input to legal process and stakeholder engagement in three SAIs from EUROSAI Establish accountability mechanisms in Northern Pacific SAIs 	<ul style="list-style-type: none"> Facilitate tabling process of new acts in nine SAIs by the end of the IDI strategic plan Establish accountability platforms to support SAIs in all of the nine countries
SAI-level support to other SAIs	<ul style="list-style-type: none"> Not started 	<ul style="list-style-type: none"> Develop criterion and approach to select SAIs eligible for support Provide ad-hoc remote support 	<ul style="list-style-type: none"> Provide input to legal process and facilitate stakeholder engagement in selected SAIs
COMPONENT 3: FACILITATE EFFECTIVE PARTNERSHIPS AND STAKEHOLDER ENGAGEMENT IN SUPPORT OF SAI INDEPENDENCE			
Facilitate effective partnerships and stakeholder engagement in support of SAI independence	<ul style="list-style-type: none"> Contributed to the development of IDC strategy which has a focus on SAI independence 	<ul style="list-style-type: none"> Contribute to Implementation of IDC strategy through joint actions with donors at the global and country level Establish partnerships and produce research papers with three regions (CAROSAI, CREFIAF, PASAI) on topics related to challenges SAI on independence 	<ul style="list-style-type: none"> Implement IDC strategy with donors through joint actions at the global level and country level Establish partnerships with organisations outside INTOSAI and donor community

C. SAI Participation

IDI is providing support for the benefit of SAIs of the following countries and territories.

Component and Initiative	Participating SAIs
COMPONENT 1: SUPPORT AND ADVOCATE GLOBALLY FOR SAI INDEPENDENCE	
Rapid advocacy mechanisms	As per request
Develop, design and disseminate advocacy, communication and capacity development materials	Not applicable
Set up and manage knowledge centre on SAI independence	Available to all SAIs
COMPONENT 2: TARGETED SAI-LEVEL SUPPORT	
SAI-level support to SAIs from the Pilot	Gabon and Suriname
SAI-level support to SAIs from PAP-APP/Bilateral	Guinea Conakry, Somalia, South Sudan, Madagascar

Component and Initiative	Participating SAIs
SAI-level support to SAIs from SPMR	FSM National and State Offices, Marshall Islands, Comoros, Chad (3 SAIs from the EUROSAI has indicated need for support)
SAI-level support to other SAIs	As per need and request
COMPONENT 3: FACILITATE EFFECTIVE PARTNERSHIPS AND STAKEHOLDER ENGAGEMENT IN SUPPORT OF SAI INDEPENDENCE	
Facilitate effective partnerships and stakeholder engagement in support of SAI independence	Not applicable

Key: * denotes participation (at own cost) by an SAI not on the DAC list of countries or territories eligible for development assistance

D. Partners and Resources

Delivery of IDI’s work in this area is made possible through partnerships with organisations within and outside INTOSAI, and the financial and in-kind support of donors, SAIs and INTOSAI bodies. The following table shows the partner organisations involved in delivering and resourcing this work and their respective roles:

Component and Initiative	Partner	Role (Brief Description)
SAI Independence Work Stream	OAG Norway, Sida Sweden, Austrian Development Agency, DFID UK	Core Funding to IDI
	State Audit Bureau Qatar, Irish Aid, European Union	Earmarked funding for SAI Independence
COMPONENT 1: SUPPORT AND ADVOCATE GLOBALLY FOR SAI INDEPENDENCE		
Advocacy and communication	INTOSAI General Secretariat, INTOSAI regions, IDC and other relevant partners	INTOSAI General Secretariat main responsibility for relationship with the UN IDC will be providing a platform for advocacy and coordination of initiatives INTOSAI regions are delivery partners
Set up and manage the knowledge centre on SAI independence	PASAI INTOSAI KSC, other partners in INTOSAI and external partners	Delivery partner and in-kind support
Develop, design and disseminate advocacy, communication and capacity building materials	INTOSAI KSC	Delivery partner
Rapid advocacy mechanism	INTOSAI General Secretariat, INTOSAI regions, Donors, IDC	Delivery partners, working collaboratively in reporting and responding to the threats Delivery partner, through which we inform the donors and coordinate our response
COMPONENT 2: TARGETED SAI-LEVEL SUPPORT		
SAI-level support to SAIs from pilot (SAI Gabon, Suriname)	CAROSAI	Delivery partner and in-kind support
	CREFI AF	Delivery partner and in-kind support
SAI-level support to SAIs from Bilateral/PAP-APP	AFROS AI, CREFI AF, AFROS AI-E	Delivery partner and in-kind support
SAI-level support to SAIs from SPMR	To be determined (TBD)	Delivery partner and in-kind support
SAI-level support to other SAIs	TBD on ad-hoc basis	Delivery partner and in-kind support
COMPONENT 3: FACILITATE EFFECTIVE PARTNERSHIPS AND STAKEHOLDER ENGAGEMENT IN SUPPORT OF SAI INDEPENDENCE		
Facilitate effective partnerships and stakeholder engagement in support of SAI independence	IDC	Strategic lead
	INTOSAI regions	Delivery partner and in-kind support
	Donors	Strategic partners, in-kind support
	International Budget Partnership (IBP)	Delivery partner and in-kind support

E. Annual Delivery Plan

The following table sets out the main tasks expected to be delivered during the year under each initiative, and the results expected by the end of the year. It will form the basis for IDI's internal monitoring (within MS Planner) and external reporting on implementation of the Operational Plan.

Component and Initiative	Task	Link to IDI Supported SAI Output Indicator*	Specific Risks (beyond IDI Risk Register)	Plan/Actual	Planned Result (by year end)
COMPONENT 1: SUPPORT AND ADVOCATE GLOBALLY FOR SAI INDEPENDENCE					
Initiative 1: Develop, design and disseminate advocacy, communication and capacity development materials	Task 1.1: Develop advocacy and communications material	3,4	SAI willingness to push for greater independence	Original Plan	Advocacy and communication materials available in various formats and languages
				Revised Plan	
				Actual	
	Task 1.2: Convert the publication "Towards SAI independence" into capacity development and advocacy material	2	Availability of human resources	Original Plan	"Towards SAI Independence" converted and uploaded in knowledge centre
				Revised Plan	
				Actual	
	Task 1.3: Develop capacity development materials, eLearning, webinars for development partner staff	3,4	Availability of resources and buy-in from targeted users	Original Plan	One eLearning course and one webinar for development partner staff delivered
				Revised Plan	
				Actual	
	Task 1.4: Develop capacity development materials, eLearning, webinars for SAI and IDI Staff	3	Buy-in from targeted users	Original Plan	One eLearning course and 1 webinar for SAI and IDI staff delivered
				Revised Plan	
				Actual	
Initiative 2: Set up and manage the knowledge centre on SAI independence	Task 2.1: Select hosting and establish maintenance process	4	Availability of technical expertise	Original Plan	Knowledge centre hosted
				Revised Plan	
				Actual	
	Task 2.2: Upload and populate knowledge centre	4	Availability of technical expertise	Original Plan	Content of the knowledge centre uploaded and updated regularly
				Revised Plan	
				Actual	
	Task 2.3: Develop research paper with selected INTOSAI Bodies and SAIs on specific topics	4	Buy-in from the partners (region)	Original plan	Two research papers, including the research paper on SAI independence with KSC, finalized and published in
				Revised Plan	
				Actual	

Component and Initiative	Task	Link to IDI Supported SAI Output Indicator*	Specific Risks (beyond IDI Risk Register)	Plan/Actual	Planned Result (by year end)
	pertaining to SAI independence				knowledge centre and downloaded 200 times
				Revised	
				Actual	
Initiative 3: Rapid advocacy mechanism	Task 3.1: Establish rapid advocacy mechanisms	5		Original plan	Mechanism effective and accessible through various channels
				Revised	
				Actual	
	Task 3.2: Inform SAIs of the existence of the mechanism	5		Original plan	Letter sent to all SAIs
				Revised	
				Actual	
	Task 3.3: Mobilise and coordinate support to respond to threats	5	Availability of information	Original plan	30% of cases referred to to which IDI has helped develop a coordinated stakeholder response, issued within 30 days of referral
				Revised plan	
				Actual	
Initiative 4: Advocate and support SAI independence	Task 4.1: Develop a joint publication with KSC on SAI independence	4		Original plan	Publication on SAI independence available
				Revised plan	
				Actual	
	Task 4.2: Attend events to presents SAI independence and disseminate results of the 2020 stocktaking report on independence to stakeholders outside INTOSAI	4		Original plan	Four events where SAI independence is presented to actors outside INTOSAI
				Revised plan	
				Actual	
COMPONENT 2: TARGETED SAI-LEVEL SUPPORT					
Initiative 1: SAI-level support to pilot SAIs	Task 1.1: Support SAI Suriname in communicating on the new act and establishing accountability mechanisms	1, 3	SAI willingness to push for greater independence	Original Plan	Accountability forum established and workshop to present the new act to key stakeholders organized
				Revised Plan	
				Actual	
	Task 1.2: Review strategic plan of SAI Gabon to support the implementation of new legal framework	1,3	SAI willingness to push for greater independence	Original Plan	Strategic plan (SAI Gabon) revised and aligned to new legal framework
				Revised Plan	
				Actual	

Component and Initiative	Task	Link to IDI Supported SAI Output Indicator*	Specific Risks (beyond IDI Risk Register)	Plan/Actual	Planned Result (by year end)
Initiative 2: SAI-level support to SAIs from bilateral cooperation	Task 2.1: Input to legal process and stakeholder engagement in South Sudan	1,3	Availability of human resources	Original Plan	Legislation redrafted and submitted to Parliamentary office
				Revised Plan	
				Actual	
	Task 2.2: Input to legal process and stakeholder engagement in the Guinea Conakry and Madagascar	1,3		Original Plan	Inputs provided to Draft audit acts in both countries
				Revised Plan	
				Actual	
Initiative 3: SAI-level support to SAIs from SPMR	Task 3.1: Input to legal process and stakeholder engagement in two SAIs (CREFI AF)	1,3	SAI willingness to push for greater independence and engage with stakeholders	Original Plan	Inputs provided to Draft acts and stakeholder’s awareness raised in selected SAIs
				Revised Plan	
				Actual	
	Task 3.2: Input to legal process and stakeholder engagement in three EUROSAI SAIs	1,3	SAI willingness to push for greater independence and engage with stakeholders	Original Plan	Support provided to selected SAIs through provision of input to draft acts and raising the awareness of stakeholders
				Revised Plan	
				Actual	
	Task 3.3: Support four SAIs in North Pacific in the establishment of oversight and accountability mechanisms	1,3	SAI willingness to push for greater independence and engage with stakeholders	Original Plan	Four SAIs oversight and accountability mechanisms established
				Revised Plan	
				Actual	
Initiative 4: SAI-level support to SAIs from other initiatives\work streams and other sources	Initiative 4.1: Develop criterion and approach to select SAIs eligible for support	1,3		Original Plan	Criterion and approach to ad hoc SAI level support developed
				Revised Plan	
				Actual	
	Task 4.2: Provide support based on the application of selected criteria	1,3		Original Plan	50% of requests of ad-hoc support assessed and addressed
				Revised Plan	
				Actual	
COMPONENT 3: FACILITATE EFFECTIVE PARTNERSHIPS AND STAKEHOLDER ENGAGEMENT IN SUPPORT OF SAI INDEPENDENCE					
Initiative 1: Facilitate effective partnerships and	Task 1.1: Supporting the implementation of the IDC strategy which	4		Original Plan	Resource kit on independence developed

Component and Initiative	Task	Link to IDI Supported SAI Output Indicator*	Specific Risks (beyond IDI Risk Register)	Plan/Actual	Planned Result (by year end)	
stakeholder engagement in support of SAI independence	links to SAI independence				Talking points and videos for advocacy available	
				Revised Plan		
				Actual		
	Task 1.2: Establish cooperation with selected organisations on SAI independence	4			Original Plan	Cooperation established and endorsed by relevant Governing Boards/Congresses of two INTOSAI regions
					Revised Plan	
					Actual	
	Task 1.3: Produce two research papers on challenges faced by the SAIs in three INTOSAI regions	4		Buy-in from the region Availability of resources	Original Plan	Two research papers developed with PASAI, CREFIAF and CAROSAI
					Revised Plan	
					Actual	
	Task 1.4: Contribute to IDI-IBP report on the audit and oversight value chain with PFM	4			Original plan	IDI-IBP report on the audit and oversight value chain with PFM finalised and published
					Revised plan	
					Actual	

* As per IDI Results Measurement System – see IDI Operational Plan Annex 1

F. Contribution to IDI Cross-Cutting Priorities

Involvement of SAI leaders in Change: SAI leadership is driving the process, and we will interact continuously to gauge their commitment throughout the cooperation to increase the likelihood of success. The objective being to capacitate SAI leadership in their understanding of independence and strengthening their ability to strategically engage with stakeholders. Preparing SAIs for change will also be a focus area while interacting with SAI leadership, in understanding that “greater accountability is the price an SAI pays for enhanced independence” and ensuring organisational readiness to support the implementation of a new legal framework.

Gender and Inclusiveness: In addition to ensuring a gender balance in terms of staff participating, focus will be on how the international commitments on gender and inclusiveness are reflected in the SAI legal framework, including the appointment process of the Head of SAI. The focus will also be on the mandate of SAI, to ensure and on supporting processes that will lead to SAIs having a mandate broad enough to audit gender related issues. Finally, the focus will be on the quality of the workforce and human resources as provided by the legal framework. The objective will be to ensure that this provides for a gender balanced and inclusive workforce.

Stakeholder engagement: Stakeholder engagement is key in and is directly linked to the creation of a coalition to support SAIs quest for stronger independence. A wide range of stakeholders is covered by the work stream and the objective is to raise their awareness, build the will and lead them to act on the relevant issues.



Well-Governed SAIs
WORK STREAM



Well-Governed SAIs Work Stream

A. Permanent Information

Objective: To support SAIs in their endeavour to lead by example and ensure good governance in all their operations, thereby acting as model institutions for government and public-sector entities with respect to the accountability, transparency, and integrity of their operations.

Link to Global SAI Capacity and Output Indicators: As this work stream is related to the enhancement of the organisational capacity of the SAI and improving the governance of SAIs it is link to the Global SAI Outputs 4, 5 and 6 in the IDI results framework.

Link to other IDI Strategic Priorities: Linked to all IDI strategic priorities, as a dedicated component - engagement with stakeholders – is part of the cross-cutting priorities. It is also linked to the work streams on Independent SAIs through measurement of SAI independence in the SAI PMF and support for strategic management and relevant SAIs on facilitating audit impact. The work stream also promotes gender equality through prompting SAIs to consider and assess their approach to diversity in their recruitment practices when carrying out a SAI PMF. Engaging with SAIs on the topic of gender as a strategic priority is also done in the context of SPMR.

Work Stream Contribution to Mitigating Key Risks that Prevent Achievement of IDI's Vision: The work stream addresses the risk of legislature support to SAIs, to some degree SAI independence through SAI PMF and SPMR, SAIs leading by example and SAI strategic planning. The work stream will endeavour to address the risks by providing support to SAIs based on their needs and context through support in strengthening the strategic management of SAIs including their stakeholder relations and credibility through ethical behaviour.

High-level Risks Preventing IDI's work from Contributing to the intended improvement in SAI performance and capacity: The main risks preventing the intended results are the lack of SAI buy in, acceptance and willingness to share results of the SAI PMF assessment. There might be SAIs with serious constraints in their resources and competencies which will make it challenging to follow the support provided in addition to potential lack of understanding of the cultural and political context the SAI is operating under.

B. Long-Term Plan

Component and Initiative	Prior Achievements	Annual Plan 2020	Future Plans
COMPONENT 1: ENHANCE THE MEASUREMENT OF SAI PERFORMANCE			
Enhance the measurement of SAI performance through SAI PMF	<ul style="list-style-type: none"> • New SAI PMF Implementation Strategy 2020-2022 approved • Basic, advanced and independent review training modules developed and delivered multiple times • Cadre of independent reviewers and regional 	<ul style="list-style-type: none"> • Light-touch and needed revisions to the SAI PMF framework in light of changes to ISSAIs • Prepare guidance materials on sharing SAI PMF results and on using SAI PMF for monitoring purposes • Strengthen advocacy on encouraging sharing of SAI PMF results 	<ul style="list-style-type: none"> • Prepare a revised SAI PMF for approval at INCOSAI 2022 • Apply facilitated approach for doing SAI PMF assessments to other INTOSAI regions • Further improve guidance materials to support high-quality assessments

Component and Initiative	Prior Achievements	Annual Plan 2020	Future Plans
	<ul style="list-style-type: none"> SAI PMF experts broadened SAI PMF facilitated programmes in ASOSAI and PASAI Independent review and repeat assessment guidance finalised 	<ul style="list-style-type: none"> Deliver basic, advanced and independent review training courses Initiate SAI PMF facilitated programme in CAROSAI Administer independent reviews 	<ul style="list-style-type: none"> Ensure stable regional pools of SAI PMF experts in all INTOSAI regions and languages
COMPONENT 2: STRENGTHEN STRATEGIC MANAGEMENT AND ETHICAL BEHAVIOUR IN SAIs			
SPMR: Methodological foundations and management	<ul style="list-style-type: none"> Internal draft strategic management handbook finalised Complete SPMR courseware developed, piloted and refined Strategic management resource persons trained Good relationship, monitoring and reporting routines with funding partners Agreements with six INTOSAI regions and sub-regions and 43 participating SAIs in the global roll-out 	<ul style="list-style-type: none"> Finalise and share GPG "Strategic Management Handbook for SAIs" in all INTOSAI languages Enlarge and maintain eLearning component of SPMR Support mid-term evaluation of SPMR Prepare guidance note on strategic management for INTOSAI regions 	<ul style="list-style-type: none"> Adjust implementation strategy based on lessons learnt from evaluation Continuously update courseware
SPMR: SAI PMF assessments	<ul style="list-style-type: none"> Supported planning, field work and analysis of SAI PMF results in over 40 SAIs Draft SAI PMF reports for several SAIs in ASOSAI, EUROSAI and AFROSAI-E regional groups 	<ul style="list-style-type: none"> Finalisation of SAI PMF assessments in six regions Independent review of SAI PMF reports 	<ul style="list-style-type: none"> Repeat SAI PMF assessments in all participating SAIs in 2022/23
SPMR: Strategic and operational planning	<ul style="list-style-type: none"> Strategic and operational planning approach piloted in PASAI and CAROSAI for 17 SAIs and refined subsequently 	<ul style="list-style-type: none"> Facilitate finalisation of strategic and operational plans based on the results of SAI PMF and stakeholder analysis for all 43 participating SAIs 	<ul style="list-style-type: none"> Assess implementation of strategic and operational plans through a repeat SAI PMF and inputs for next strategic planning period
SPMR: Monitoring and reporting	<ul style="list-style-type: none"> Monitoring and reporting approach piloted in PASAI for 12 SAIs and refined subsequently 	<ul style="list-style-type: none"> Facilitate monitoring and reporting in AFROSAI-E, EUROSAI, CAROSAI and ASOSAI SPMR field visits to provide support at SAI level to participating SAIs 	<ul style="list-style-type: none"> Apply monitoring and reporting approach to CREFIAF, OLACEFS, ARABOSAI and CAROSAI

Component and Initiative	Prior Achievements	Annual Plan 2020	Future Plans
SFC: SAI Leading by example in implementing of ISSAI 130 -SAIs Code of Ethics	<ul style="list-style-type: none"> Draft guidance and courseware on assessing ISSAI 130 implementation applied in CREFIAF (12 SAIs), ARABOSAI (10 SAIs) OLACEFS (12 SAIs) and English-speaking regions (12 SAIs), and ISSAI 30 assessments conducted & reviewed in those regions 	<ul style="list-style-type: none"> Facilitate lessons learnt and experience sharing on ISSAI 30 assessment Finalise the 'Assessing Implementation of ISSAI 130 Code of Ethics' and courseware Explore synergies with other frameworks like SAI PMF for assessing SAIs as part of their overall strategic management process 	<ul style="list-style-type: none"> Support SAIs in assessing & strengthening ethics controls systems, including developing codes of ethics and implementing tools Establish synergies between ISSAI 130 assessments and other assessment covering SAIs' ethics control systems as part of their overall performance measurement for using results in SAI strategic management
SFC: Cooperative Audit of institutional framework for fighting corruption	<ul style="list-style-type: none"> Guidance and courseware on Auditing Institutional Frameworks for Fighting Corruption applied in CREFIAF (14 SAIs), ARABOSAI (10 SAIs) OLACEFS (12 SAIs) and English-speaking regions (18 SAIs), and cooperative audits planned, conducted & reviewed in English-speaking regions, ARABOSAI and CREFIAF 	<ul style="list-style-type: none"> Support SAIs in finalising cooperative audits of institutional frameworks for fighting corruption in OLACEFS Develop and publish global compendium of audits of institutional framework for fighting corruption Facilitate lessons learnt and experience sharing on experiences on auditing institutional frameworks for fighting corruption 	Not Applicable
COMPONENT 3: SUPPORT SAIs IN STRENGTHENING ENGAGEMENT WITH STAKEHOLDERS			
Support SAIs in strengthening engagement with stakeholders	<ul style="list-style-type: none"> Stocktake (research) on SAIs practices in engaging with stakeholders Development of courseware and draft guidance (for training purposes) on stakeholder engagement practices Provided Training to 78 SAIs in developing strategies and action plans Facilitated the sharing of experiences in the implementation of strategies through 	<ul style="list-style-type: none"> Support selected SAIs in implementing stakeholder engagement strategies Support SAIs in sharing their experiences in the strategy implementation through establishing e-platforms and lesson learnt workshops 	<ul style="list-style-type: none"> Build synergy by linking intervention to other IDI interventions Facilitate partnership between SAIs and stakeholders for effective implementation of strategies and action plans

Component and Initiative	Prior Achievements	Annual Plan 2020	Future Plans
	intervention for SAIs from CREFIAF and AFROSAI-E		
SFC: Provide support to SAIs for establishing stakeholder platforms for fighting corruption	Not Applicable	<ul style="list-style-type: none"> Support SAIs in enhancing cooperation with anticorruption stakeholders 	<ul style="list-style-type: none"> Facilitate partnerships between SAIs and stakeholders for effective cooperation in anti-corruption Build synergies with other partners within/outside INTOSAI community working in the same area
<ul style="list-style-type: none"> General Management of the Work Stream 			
Stakeholder management	Not Applicable	<ul style="list-style-type: none"> Maintain relationship with stakeholders relevant for the work like INTOSAI regions, INTOSAI committee and stakeholders outside the INTOSAI community 	

C. SAI Participation

Component and Initiative	Participating SAIs
COMPONENT 1: ENHANCE THE MEASUREMENT OF SAI PERFORMANCE	
Enhance the measurement of SAI performance through SAI PMF	Global - on demand from SAIs globally Specific focus to support five SAIs in CAROSAI
COMPONENT 2: STRENGTHEN STRATEGIC MANAGEMENT AND ETHICAL BEHAVIOUR IN SAIs	
SPMR: Methodological foundations and management	ASOSAI: Bangladesh, Bhutan, Malaysia, Maldives, Mongolia, Myanmar, Pakistan, Philippines, Thailand, UAE
SPMR: SAI PMF assessments	AFROSAI-E: Botswana, eSwatini, Ghana, Kenya, Mozambique
SPMR: Strategic and operational planning	CREFIAF: Cameroon, Cape Verde, Central African Republic, Chad, Comoros, Ivory Coast
SPMR: Monitoring and reporting	EUROSAI: Azerbaijan, Bulgaria, Georgia, Kazakhstan, Kyrgyzstan, Serbia, Ukraine ARABOSAI: Iraq, Kuwait, Kosovo ¹ , Libya, Morocco, Palestine, Oman, Tunisia, Syria OLACEFS: Costa Rica, Guatemala, Ecuador, El Salvador, Honduras, Paraguay, Peru
SFC: Support SAIs in strengthening ethical behaviour and contributing to fight against corruption	ARABOSAI: Iraq, Jordan, Kuwait, Libya, Morocco, Oman, Palestine, Saudi Arabia, Sudan, Syria, Tunisia CREFIAF: Benin, Burkina Faso, Burundi, Cameroon, Central African Republic, Chad, Comoros, Congo Brazzaville, Democratic Republic of Congo, Ivory Coast, Djibouti, Gabon, Guinea Conakry, Madagascar, Mali, Niger, Togo OLACEFS: Argentina, Bolivia, Chile, Costa Rica, Ecuador, El Salvador, Guatemala, Honduras, México, Panama, Peru
COMPONENT 3: SUPPORT SAIs IN STRENGTHENING ENGAGEMENT WITH STAKEHOLDERS	

¹ SAI Kosovo is supported together with SAIs from the ARABOSAI region

Component and Initiative	Participating SAIs
Support SAIs based on request to selected SAIs in implementing their Stakeholder engagement strategies and action plans	Eight global – Provide onsite support to 5-10 SAIs based on request and IDI capacity
Support SAIs in Strengthening engagement with stakeholders - sharing experiences in the - Lesson Learnt Workshop	Benin, Burkina Faso, Burundi, Cameroon, Comoros, Congo Brazzaville, Djibouti, Gabon, Guinea Conakry, Madagascar, Niger, Sao Tome, Chad, Togo
	Namibia, Nigeria, eSwatini, Rwanda, Eritrea, Seychelles and Uganda
	Afghanistan, Bhutan, Cambodia, Lao, Myanmar, Nepal, Sri Lanka, Philippines, Mongolia, Pakistan, Thailand, Vietnam
	Cook Island, Guam, Maldives, Papua New Guinea, Samoa, Tonga, Tuvalu, Vanuatu, Solomon Island, Micronesia

Key: * denotes participation (at own cost) by an SAI not on the DAC list of countries or territories eligible for development assistance

D. Partners and Resources

Component and Initiative	Partner	Role (Brief Description)
Well-Governed SAIs Work Stream	OAG Norway, Sida Sweden, Austrian Development Agency, DFID UK	Core Funding to IDI
	SECO (Switzerland)	Earmarked funding for SAI Strategy, Performance Measurement and Reporting
	Global Affairs Canada	Earmarked funding for SAIs Engaging with Stakeholders and SAIs Fighting Corruption
	State Audit Bureau Qatar	Earmarked funding for SAI PMF in ARABOSAI
	Irish Aid	Earmarked funding for SAI PMF (Global)
COMPONENT 1: ENHANCE THE MEASUREMENT OF SAI PERFORMANCE		
Enhance the measurement of SAI performance through SAI PMF	SAIs of Brazil, Tunisia, Georgia, Norway	In-kind support for independent review of SAI PMF assessments
	INTOSAI Capacity Building Committee (CBC)	Delivery partner: provision of strategic guidance and advice
	PASAI Regional Secretariat	Delivery partner: organisation and delivery of SAI PMF facilitated programme in PASAI
COMPONENT 2: STRENGTHEN STRATEGIC MANAGEMENT AND ETHICAL BEHAVIOUR IN SAIs		
SPMR: Methodological foundations and management SPMR: SAI PMF assessments SPMR: Strategic and operational planning SPMR: Monitoring and reporting	Inter-American Development Bank	Financial support to assist SAIs in OLACEFS to participate in the initiative
	SAIs of Costa Rica, Bhutan, Guam, Cameroon, Norway, Tunisia, Cayman Islands, El Salvador, Peru	Delivery partner: Provision of resource persons to support implementation of initiatives in different regions
	Regional Secretariat of AFROSAI-E, ARABOSAI, CREFIAF, EUROSAI, CAROSAI, PASAI, ASOSAI Capacity Development Administrator OLACEFS, CEDEIR, OLACEFS-Presidency	Delivery partner: Support for communication and selection of participating SAIs, for tailoring of implementation approach to regional context
SFC: Support SAIs in strengthening ethical behaviour and contributing to fight against corruption	INTOSAI regions, UNDP Global Anti-Corruption Initiative (GAIN), INTOSAI Working Group on Fight Against Corruption and Money Laundering (WGFACML), EUROSAI Task Force on Audit and Ethics (TFA&E), INTOSAI CBC	Delivery partner: Involved at the Initiative design stage through consultations

Component and Initiative	Partner	Role (Brief Description)
	SAIs of Thailand, Zambia, Hungary, Nepal, Guam, Jamaica, Benin, Cameroon, Djibouti, Burundi, Argentina, Brazil, Costa Rica, Paraguay, Uruguay, Chile, El Salvador, Guatemala, Peru, Saudi Arabia Iraq, Tunisia, Oman, Morocco, Egypt, Lebanon, USA	Delivery partner: Provision of resource persons to support implementation of initiatives in different regions
COMPONENT 3: SUPPORT SAIs IN STRENGTHENING ENGAGEMENT WITH STAKEHOLDERS		
Support SAIs in strengthening engagement practices	SAIs of Kenya, Philippines, Tunisia, Morocco, Burkina Faso, Cameroon, Gabon, AFROSAI E Secretariat, Cambodia, South Africa, Ghana	Delivery partner: Provision of resource persons to support implementation of initiatives in regions
General Management of the Work stream		
Stakeholder management for the work stream	INTOSAI regions, INTOSAI committees and other relevant external stakeholders	Delivery partners: Provision of administrative support, joint delivery mechanisms and resource person to support implementation of work stream components

E. Annual Delivery Plan

Component and Initiative	Task	Link to IDI Supported SAI Output Indicator*	Specific Risks (beyond IDI Risk Register)	Plan/Actual	Planned Result (by year end)	
COMPONENT 1: ENHANCE THE MEASUREMENT OF SAI PERFORMANCE						
Initiative 1: Enhance the measurement of SAI performance through SAI PMF	Task 1.1: Provide support and advice to CBC and IAG, incl. reporting			Original Plan	Prepare SAI PMF annual plans, quarterly reports and any documents upon request by CBC and IAG	
				Revised Plan		
				Actual		
	Task 1.2: Communication and awareness raising				Original Plan	Prepare promotion material and attend events to raise awareness on SAI PMF
					Revised Plan	
					Actual	
	Task 1.3: SAI PMF management				Original Plan	Ensure all planned tasks are executed according to plan, are resourced, monitor and report accordingly
					Revised Plan	
					Actual	
	Task 1.4: Capacity development of IDI staff		6		Original Plan	At least two IDI staff gain practical experience in applying SAI PMF

Component and Initiative	Task	Link to IDI Supported SAI Output Indicator*	Specific Risks (beyond IDI Risk Register)	Plan/Actual	Planned Result (by year end)
				Revised Plan	
				Actual	
	Task 1.5: Continued support to stakeholders on conducting SAI PMF assessments			Original Plan	Provision of methodological support on demand
				Revised Plan	
				Actual	
	Task 1.6: Revision and update of SAI PMF framework	7	Process may become long and difficult to manage depending on scope of desired changes	Original Plan	Develop and manage the SAI PMF light touch revision process in light of IFPP changes to ISSAIs
				Revised Plan	
				Actual	
	Task 1.7: Development of a localised indicator for PASAI			Original Plan	Support PASAI in developing a localized SAI PMF indicator on performance for SAIs from Northern Pacific
				Revised Plan	
				Actual	
	Task 1.8: Guidance development and revisions	7		Original Plan	Guidance on SAI PMF for monitoring, on sharing of assessment results, and update other guidance materials upon need.
				Revised Plan	
				Actual	
	Task 1.9: Delivery of SAI PMF trainings	6, 7		Original Plan	Deliver one basic, one advanced and one independent review course on SAI PMF
				Revised Plan	
				Actual	
	Task 1.10: Monitoring SAI PMF implementation and data collection		SAIs may not be willing to share results	Original Plan	Continuously update and monitor assessment tracking information
				Revised Plan	
				Actual	
	Task 1.11: Refinement of SAI PMF workshop materials			Original Plan	Revise training materials based on workshop feedback, incl. translations
				Revised Plan	
				Actual	
	Task 1.12: Manage pool of experts	6		Original Plan	Monitor and develop regional SAI PMF

Component and Initiative	Task	Link to IDI Supported SAI Output Indicator*	Specific Risks (beyond IDI Risk Register)	Plan/Actual	Planned Result (by year end)	
					expertise through SAI PMF trainings and the SPMR	
				Revised Plan		
				Actual		
	Task 1.13: CAROSAI facilitation programme				Original Plan	Deliver facilitated SAI PMF programme to five SAIs in CAROSAI
					Revised Plan	
					Actual	
	Task 1.14: Region-specific approach to SAI PMF implementation	6			Original Plan	Continue dialogue with INTOSAI regions on specific SAI PMF needs and approach
					Revised Plan	
					Actual	
	Task 1.15: Independent review	7			Original Plan	Ensure all requests for independent review are handled timely (within six weeks)
					Revised Plan	
					Actual	
COMPONENT 2: STRENGTHEN STRATEGIC MANAGEMENT AND ETHICAL BEHAVIOUR IN SAIs						
Initiative 1: SPMR: Methodological foundations and management	Task 1.1: Publish GPG: Strategic Management Handbook for SAIs in all IDI languages	8	Risk of further delays due to that finalization process might take more time than anticipated	Original Plan	Strategic Management Handbook available as GPG in final version in all IDI languages	
				Revised Plan		
				Actual		
	Task 1.2: Continuously update material	9			Original Plan	Adjust all training material according to regional context and feedback
					Revised Plan	
					Actual	
	Task 1.3: Manage SPMR initiative, incl. mid-term evaluation, monitoring and reporting on progress as well as budget				Original Plan	Ensure SPMR implementation is on plan, on budget, and is reported transparently and accountably
					Revised Plan	
					Actual	
	Task 1.4: Enlarge and maintain eLearning element of SPMR			Risk of insufficient time to maintain eLearning	Original Plan	Develop and deliver eLearning components for all main elements of the SPMR
					Revised Plan	
					Actual	

Component and Initiative	Task	Link to IDI Supported SAI Output Indicator*	Specific Risks (beyond IDI Risk Register)	Plan/Actual	Planned Result (by year end)	
				Revised Plan		
				Actual		
	Task 1.5: Finalise guidance note on strategic management for INTOSAI regions	8	Risk that drafting process may take more time than anticipated due to several parties involved	Original Plan	Final guidance note translated in all INTOSAI languages	
				Revised Plan		
				Actual		
Initiative 2: SPMR: SAI PMF Assessments	Task 2.1: Facilitate finalisation of SAI PMF Assessments in AFROSIAI-E	7	SAIs do not complete reports on time	Original Plan	Support to finalise five SAI PMF assessments in AFROSIAI-E	
				Revised Plan		
				Actual		
	Task 2.2: Facilitate finalisation of SAI PMF Assessments in EUROSIAI	7	SAIs do not complete reports on time	Original Plan	Support to finalise six SAI PMF assessments in EUROSIAI	
				Revised Plan		
				Actual		
	Task 2.3: Facilitate finalisation of SAI PMF Assessments in ASOSIAI	7	SAIs do not complete reports on time	Original Plan	Support to finalise 10 SAI PMF assessments in ASOSIAI	
				Revised Plan		
				Actual		
	Task 2.4: Facilitate finalisation of SAI PMF Assessments in CREFIAF	7	SAIs do not complete reports on time	Original Plan	Support to finalise five SAI PMF assessments in CREFIAF	
				Revised Plan		
				Actual		
	Task 2.5: Facilitate finalisation of SAI PMF Assessments in OLACEFS	7	SAIs do not complete reports on time	Original Plan	Support to finalise up to five assessments in OLACEFS	
				Revised Plan		
				Actual		
	Task 2.6: Facilitate finalisation of SAI PMF assessments in ARABOSIAI	7	SAIs do not complete reports on time	Original Plan	Support to finalise up to seven SAI PMF assessments in ARABOSIAI	
				Revised Plan		
				Actual		
	Task 2.7: Support SAI PMF field work in outstanding regions	7			Original Plan	Support for field work in selected SAIs in CREFIAF, ARABOSIAI and OLACEFS
					Revised Plan	
					Actual	
	Task 2.8: Administer independent reviews of SAI PMF	6		Independent review process may take time	Original Plan	Identify suitable review arrangements for draft final SAI PMF reports

Component and Initiative	Task	Link to IDI Supported SAI Output Indicator*	Specific Risks (beyond IDI Risk Register)	Plan/Actual	Planned Result (by year end)
	assessments in all regions			Revised Plan	
				Actual	
	Task 2.9: Administer SAI PMF Report translations			Original Plan	Timely translations and cost efficient of SAI PMF reports
				Revised Plan	
Actual					
Initiative 3: SPMR: Strategic and Operational Planning	Task 3.1: Facilitate operational planning in AFROSAI-E	9		Original Plan	Support five SAIs to develop operational plans linked to strategic plan
				Revised Plan	
				Actual	
	Task 3.2: Facilitate operational planning in EUROSAI SAIs	9		Original Plan	Seven SAIs develop annual operational plans linked to strategic plan
				Revised Plan	
				Actual	
	Task 3.3: Facilitate operational planning in ASOSAI	9		Original Plan	10 SAIs develop annual operational plans linked to strategic plan
				Revised Plan	
				Actual	
	Task 3.4: Facilitate strategic planning in CREFIAF	9		Original Plan	Six SAIs develop prioritized strategic plans
				Revised Plan	
				Actual	
	Task 3.5: Facilitate Operational Planning in CREFIAF	9		Original Plan	Six SAIs develop annual operational plans linked to strategic plan
				Revised Plan	
				Actual	
	Task 3.6: Facilitate strategic planning in OLACEFS	9		Original Plan	Seven SAIs develop prioritized strategic plans
				Revised Plan	
				Actual	
	Task 3.7: Facilitate operational planning in OLACEFS			Original Plan	Seven SAIs develop annual operational plans linked to strategic plan
				Revised Plan	
				Actual	

Component and Initiative	Task	Link to IDI Supported SAI Output Indicator*	Specific Risks (beyond IDI Risk Register)	Plan/Actual	Planned Result (by year end)			
	Task 3.8: Ensure consultancy support in OLACEFS	9		Original Plan	Identify and engage consultants on strategic planning for OLACEFS			
				Revised Plan				
				Actual				
	Task 3.9: Facilitate strategic planning in ABOSAI	9			Original Plan	Up to seven SAIs prioritized strategic plans		
					Revised Plan			
					Actual			
	Task 3.10: Facilitate Operational Planning in ARABOSAI	9			Original Plan	Up to seven SAIs to develop operational plans linked to strategic plan		
					Revised Plan			
					Actual			
Initiative 4: SPMR Monitoring and Reporting	Task 4.1: Support Monitoring and Reporting in AFROSAI-E	9		Original Plan	Five SAIs supported in setting up monitoring and reporting mechanisms			
						Revised Plan		
						Actual		
	Task 4.2: Support Monitoring and Reporting in EUROSAI	9			Original Plan	Seven SAIs supported in setting up integrated monitoring and reporting mechanisms		
							Revised Plan	
							Actual	
	Task 4.3: Support Monitoring and Reporting in ASOSAI	9			Original Plan	Support 10 SAIs in setting up integrated monitoring and reporting mechanisms		
							Revised Plan	
							Actual	
	Task 4.4: Administer SPMR field visits in all regions	9			Original Plan	Provide limited in-country support to participating SAIs based on needs and availability		
							Revised Plan	
							Actual	
Task 4.5: Facilitate Monitoring and reporting in CAROSAI (pilot)	9			Original Plan	Support four SAIs in setting up integrated monitoring and reporting mechanisms			
				Revised Plan				

Component and Initiative	Task	Link to IDI Supported SAI Output Indicator*	Specific Risks (beyond IDI Risk Register)	Plan/Actual	Planned Result (by year end)
				Actual	
Initiative 5: SFC: Implementing ISSAI 30 & Auditing Institutional Frameworks for Fighting Corruption	Task 5.1: Take stock of SAIs' experiences from ISSAI 30 assessments and finalize Tool on 'Assessing Implementation of ISSAI 30-Code of Ethics',	8		Original Plan	Finalize tool on assessing implementation of ISSAI 30 based on participating SAIs' experiences
				Revised Plan	
				Actual	
	Task 5.2: Audit Review workshop on Auditing institutional frameworks for fighting corruption (OLACEFS)	8		Original Plan	Audit review workshop delivered for 12 SAIs in OLACEFS
				Revised Plan	
				Actual	
	Task 5.3: Develop global compendium on auditing institutional framework for fighting corruption	21		Original Plan	Share global compendium within and outside INTOSAI community
				Revised Plan	
				Actual	
	Task 5.4: Lessons learnt workshop on Auditing IFFC and ISSAI 30 assessment (ARABOSAI)	11		Original Plan	Lessons learnt report for 11 SAIs compiled and shared (ARABOSAI)
				Revised Plan	
				Actual	
	Task 5.5: Lessons learnt workshop on Auditing IFFC and ISSAI 30 assessment (CREFI AF)	11		Original Plan	Lessons learnt report for 14 SAIs compiled and shared (CREFI AF)
				Revised plan	
				Actual	
COMPONENT 3: SUPPORT SAIs IN STRENGTHENING ENGAGEMENT WITH STAKEHOLDERS					
Initiative 1: Support SAIs in Strengthening Engagement with stakeholders	Task 1.1: Lesson learnt workshop in the implementation of stakeholder engagement strategy and action plans (ASOSAI, PASAI and AFROS AI-E)	9	SAI willingness to share experiences with other SAIs	Original Plan	Lesson Learnt Report compiled and shared
				Revised Plan	
				Actual	
	Task 1.2: Lesson learnt workshop in	10	SAIs willingness to share	Original Plan	Lesson Learnt Report compiled and shared

Component and Initiative	Task	Link to IDI Supported SAI Output Indicator*	Specific Risks (beyond IDI Risk Register)	Plan/Actual	Planned Result (by year end)
	the implementation of stakeholder engagement strategy and action plan - CREFIAF		experiences with others	Revised Plan	
				Actual	
	Task 1.3: Support to a limited number of SAIs in Implementing stakeholder engagement strategy/action plan - Global	10		Original Plan	Support provided to six SAIs in implementing stakeholder engagement strategies
				Revised Plan	
				Actual	
	Task 1.4: Create an e-platform on the IDI portal for sharing of experiences	10		Original Plan	E-platform established
				Revised Plan	
				Actual	
	Initiative 2: SFC: SAIs- Stakeholders Platforms for Fighting Corruption	Task 2.1: Facilitate support for establishing SAI-stakeholder's platforms for fighting corruption	11		Original Plan
			Revised Plan		
			Actual		

* As per IDI Results Measurement System – see IDI Operational Plan Annex 1

F. Contribution to IDI Cross-Cutting Priorities

Involvement of SAI leaders in Change: Improving SAI governance is not possible without the involvement and ownership of SAI leaders. Therefore, a key requirement under the SAI PMF assessments is that all key decisions about the assessment are born by the head of the SAI. Component 2 comprises the SPMR initiative, where SAI teams are predominantly at the management level of the SAI, as they are the key decision-makers when it comes to strategic planning and implementation. The SAI Strategic Management Handbook also includes a dedicated chapter on the importance of change management and leadership in the context of SAI transformation and reform. Under Component 3, SAI leadership is empowered to effectively engage with SAI stakeholders and advocate for stronger and better performing SAIs.

Gender and Inclusiveness: Gender is currently not explicitly included in the SAI PMF framework, however the SAI PMF criteria on ensuring diversity in recruitment practices and on ensuring staff welfare will be highlighted in the discussions with SAIs in analysing their SAI PMF results as a preparation for developing their strategic priorities. In future in-depth revisions of the SAI PMF, a stronger gender perspective may be included. Under Component 2 on strategic management and ethical behaviour, SAIs are encouraged to consider gender as a priority in their strategic plans and their ethics policies and procedures. This will hopefully support SAIs in seeking for options to address gender equality through a variety of measures at the operational planning and implementation level, including through gender-disaggregated monitoring. A gender analysis of the entire work stream will be carried out towards the end of 2020 with view of the plans for re-organising the delivery of the work stream initiatives towards stronger coherence and better sustainability of support.

Stakeholder engagement: This work stream is directly related to IDI's cross-cutting priority on stakeholder engagement as it includes a dedicated component to supporting SAIs in assessing their stakeholder environment, preparing and implementing dedicated strategies and initiatives to engage in a meaningful way with their key stakeholders and enhance their contribution and relevance. In addition, Component 1 which focuses on performance measurement, also contributes to stakeholder engagement. It assesses the current state of affairs in the SAI in terms of internal communication and relationships with parliament, the executive, the judiciary, civil society and media. The practice has shown that SAI PMF can be used as a powerful tool to engage with stakeholders on issues such as independence. Under Component 2, Strengthening strategic management, SAIs are supported in the development and implementation of strategic plans that explicitly build on an assessment of the current stakeholder environment and the attitudes and expectations towards the SAI, thus contributing to more relevant and focused capacity development efforts. The same component also puts an emphasis on the need for the SAI demonstrating transparency and accountability towards its stakeholders through publicly reporting on their performance.



Professional SAIs

WORK STREAM



Professional SAIs Work Stream

A. Permanent Information

Objective: To support SAIs in enhancing their professionalism and in delivering high quality audits by supporting SAIs movement towards ISSAI compliance.

Link to Global SAI Capacity and Output Indicators: Contributes to global SAI capacity and output indicators 7-20,23,26. These indicators relate to audit quality and coverage of financial, performance and compliance audits conducted by SAIs, SAI communication and SAI use of gender assessments.

Link to other IDI Strategic Priorities: The work stream is connected to all work streams, global foundations and the cross-cutting priorities of IDI. SAIs ability to enhance professionalism by moving towards ISSAI compliance is dependent on SAIs having appropriate mandates and enabling institutional and legal frameworks. SAI governance practices impact organisational systems and professional staff capacities of the SAI to implement ISSAIs. Besides following standards, SAI audits need to be relevant to emerging issues e.g. 2030 Agenda, take into consideration impact of innovation and technological advancement on audit practice, and have an impact for benefit of citizens. Innovative approaches to education, affect the way professional education is designed and delivered for SAI auditors and SAI Young Leaders (SYL). Use of data analytics can enhance audit quality. IDI’s cross cutting priorities related to SAI culture and leadership, SAI communication and stakeholder management and inclusiveness and gender are relevant for all components of the professional SAIs work stream

Work Stream Contribution to Mitigating Key Risks that Prevent Achievement of IDI's Vision: This work stream addresses the risk of SAIs not having capacity to fully implement the ISSAIs, reducing audit quality and competency-based certification. The professional SAI endeavours to address these risks by providing multi-pronged, fit for purpose and long-term support to SAIs in enhancing professionalism through support initiatives related to assessing ISSAI implementation needs, strengthening organisational and professional capacities to implement ISSAIs and ensuring audit quality.

High-level Risks Preventing IDI's work from Contributing to the intended improvement in SAI performance and capacity: The absence of a common understanding of ISSAI compliance, lack of a regulatory mechanism for ISSAI compliance, serious capacity and resource constraints in SAIs, emerging threats in SAI environments, absence of professional institutions, cultural norms and lack of commitment and interest of SAI leadership are some high level risks that could undermine the results of this work stream.

B. Long-Term Plan

Component and Initiative	Prior Achievements	Annual Plan 2020	Future Plans
COMPONENT 1: SUPPORT SAIs IN DETERMINING ISSAI IMPLEMENTATION NEEDS			
Development and maintenance of iCATs	<ul style="list-style-type: none"> • FA iCAT & guidance V1 published (four languages) and automated using macros • CA iCAT & guidance V1 published (four languages) 	<ul style="list-style-type: none"> • Publish PA iCAT V1 four languages • Light touch maintenance of FA iCAT (four languages) 	<ul style="list-style-type: none"> • Annual light touch maintenance of FA, PA, CA iCATs

Component and Initiative	Prior Achievements	Annual Plan 2020	Future Plans
FA-ISSAI Implementation needs assessment	<ul style="list-style-type: none"> SAI commitment obtained for conducting FA ISSAI implementation needs assessment (FA IINA) in ASEANSAI SAI teams trained in FA IINA in ASEANSAI 	<ul style="list-style-type: none"> Obtain SAI commitments for FA IINA in PASAI Participating SAI teams in PASAI supported to conduct FA ISSAI Implementation need assessments based on FA iCAT Participating SAI teams in ASEANSAI supported to conduct FA IINA based on FA iCAT 	<ul style="list-style-type: none"> Subject to demand and availability of resources, SAIs in other INTOSAI regions supported to conduct FA ISSAI Implementation Needs Assessment based on FA iCAT
CA-ISSAI Implementation Needs Assessment (CA IINA)	Not Applicable	<ul style="list-style-type: none"> Obtain SAIs commitment to conduct CA ISSAI CA IINA in CREFIAF SAI teams provided blended support (workshop and onsite support) to conduct CA IINA based on CA iCATs 	<ul style="list-style-type: none"> Subject to demand and availability of resources, SAIs in other INTOSAI regions supported to conduct CA IINA based on CA iCAT
COMPONENT 2: FACILITATE SAI CAPACITY DEVELOPMENT FOR IMPLEMENTING ISSAIs			
Development and Maintenance of ISSAIs Implementation Handbooks	<ul style="list-style-type: none"> FA ISSAI Implementation Handbook V1 published (four languages) CA ISSAI Implementation Handbook V1 published (four languages) Draft PA V0 	<ul style="list-style-type: none"> Light touch maintenance of FA Handbook (all languages) Publish PA Handbook V1 (four languages) 	<ul style="list-style-type: none"> Annual light touch maintenance of ISSAI Implementation Handbooks for FA, PA, CA in four languages
SAI Young Leaders (SYL)	<ul style="list-style-type: none"> 20 SYLS successfully completed SYL edition 2017-18 SYL Award for best change initiative at INCOSAI 2019 SYL Network initiated Second edition of SYL 2019-2020 launched and partially completed 	<ul style="list-style-type: none"> Complete SYL blended education for 2019-2020 edition Create awareness and promote SYL Consolidate SYL network Select candidates for SYL Awards for 2019-2020 edition Select candidates for SYL 2021-2022 edition 	<ul style="list-style-type: none"> Present SYL Awards 2019-2020 SYL 2021-2022 edition and launch of SYL 2023-2024 edition. Create awareness and promote SYL
Professional Education for SAI Auditors (PESA) Pilot	<ul style="list-style-type: none"> PESA Pilot framework and syllabus developed Tender for provider of digital education awarded PESA Digital Education content creation underway for FA, CA and cross cutting competencies 	<ul style="list-style-type: none"> Complete PESA-P development of digital education for all four work streams Create PESA-P branding and awareness Launch PESA-P digital education delivery on IDI LMS for 600 SAI auditors 	<ul style="list-style-type: none"> Delivery of PESA-P digital education for 600 SAI auditors Support participants in creating initial professional development portfolio Design, develop and conduct assessments of candidates

Component and Initiative	Prior Achievements	Annual Plan 2020	Future Plans
			<ul style="list-style-type: none"> Lessons learned, evaluation and decision on future of professional education for SAI auditors
Cooperative Audit Support: IDI ASEANSAI Cooperative Financial Audit (CFA)	<ul style="list-style-type: none"> Eight SAIs in ASEANSAI supported in conducting cooperative FA 	<ul style="list-style-type: none"> IDI ASEANSAI CFA - lessons learned and exit meeting 	<ul style="list-style-type: none"> Subject to demand and resources, support for cooperative audits in other INTOSAI regions
Cooperative Audit Support: IDI PASAI Financial Statements of Governments (FSG) Audit	<ul style="list-style-type: none"> Six rounds of cooperative audits supported in PASAI 	<ul style="list-style-type: none"> IDI-PASAI Financial Audit Workshops in SAIs IDI-PASAI FSG Audit support through online workspace 	<ul style="list-style-type: none"> Subject to demand and resources, support for cooperative audits in other INTOSAI regions
Cooperative Audit Support: IDI CAROSAI Cooperative Performance Audit (CPA)	<ul style="list-style-type: none"> Two cooperative audits supported in CAROSAI 	<ul style="list-style-type: none"> Agree on IDI-CAROSAI Cooperative Performance Audit (CPA) design with stakeholders Obtain SAI commitments Support CPA in CAROSAI 	<ul style="list-style-type: none"> Continue support activities for CPA in CAROSAI
COMPONENT 3: ENHANCED AUDIT QUALITY ARRANGEMENTS			
Quality Assurance: SDG preparedness audits	<ul style="list-style-type: none"> Panel of QA reviewers established and trained in English and Spanish QA reviews of SDG preparedness audits conducted in SAIs in ASOSAI, CAROSAI, OLACEFS, EUROSAI, and AFROSAI/E. 	<ul style="list-style-type: none"> Panel of QA reviewers for PASAI and CREFIAF established and trained QA Reviews of SDG preparedness audit conducted in different INTOSAI regions QA review reports for SDG preparedness audits issued to SAIs 	<ul style="list-style-type: none"> Quality assurance of SDG implementation audits Quality assurance of IDI-CAROSAI CPA
Quality Assurance: IDI -ASEANSAI cooperative FA	<ul style="list-style-type: none"> Panel of QA reviewers established and trained QA reviews in eight SAIs completed 	<ul style="list-style-type: none"> QA reports for financial audit issued to SAIs 	<ul style="list-style-type: none"> Quality assurance of FSG PASAI
Quality Assurance: Audit of institutional framework of fighting corruption	Not applicable	<ul style="list-style-type: none"> QA-Auditing IFFC (SFC) English Speaking regions for 9 SAIs QA-Auditing IFFC (SFC) CREFIAF for 14 SAIs Reviewers Training QA-Auditing IFFC (SFC) CREFIAF QA-Auditing IFFC (SFC) OLACEFS region 	Not applicable
Ensuring Audit Quality	<ul style="list-style-type: none"> QA policy for SAI Bhutan adopted and issued under SAI level support initiative 	<ul style="list-style-type: none"> IDI protocol for QA in IDI supported cooperative audits developed Global Summit on 'Ensuring Audit Quality' 	<ul style="list-style-type: none"> QA Guidance & Tools V1 available in four languages Based on demand and availability of resources,

Component and Initiative	Prior Achievements	Annual Plan 2020	Future Plans
	<ul style="list-style-type: none"> Pool of QA reviewers for FA/CA/PA 	<ul style="list-style-type: none"> Development of QA Guidance and Tools (Version 0) SLIIS SAI Tonga-Phase 3 QA 	<ul style="list-style-type: none"> support SAIs in using IDI guidance and tools for QA Quality assurance of future cooperative audits based on IDI protocol

C. SAI Participation

Component and Initiative	Participating SAIs
COMPONENT 1: SUPPORT SAIs IN DETERMINING ISSAI IMPLEMENTATION NEEDS	
Development and maintenance of iCATs	FA, CA and PA iCATs are global public goods available for all
FA-ISSAI Implementation needs Assessment	Eight SAIs of PASAI expected to participate (SAIs of Fiji, Kiribati, PNG, Samoa, Solomon Islands, Tuvalu, Vanuatu, Tonga) Eight SAIs of ASEANSAI expected to participate (SAIs of Cambodia, Indonesia, Lao, Malaysia, Myanmar, Philippines, Thailand, Vietnam)
CA-ISSAI Implementation Needs Assessment	10-15 SAIs of CREFIAF expected to participate
COMPONENT 2: FACILITATE SAI CAPACITY DEVELOPMENT FOR IMPLEMENTING ISSAIs	
Development and maintenance of ISSAIs implementation handbooks	FA Handbook V1 (4 languages) available for use by SAIs
SAI Young Leaders 2019-2020	SAI Young leaders from SAIs of Botswana, China, Costa Rica, Estonia*, Fiji, Finland*, The Gambia, Hungary*, India, Jamaica, Kosovo, Liberia, Malaysia, Maldives, Oman*, PNG, Philippines, Tunisia, Turkey
SAI Young Leaders 2021-2022	25 SAI Young Leaders will be selected for SYL 2021-2022
Professional Education for SAI Auditors – Pilot	All SAIs will be invited to participate. The pilot will support 600 SAI auditors
Cooperative audit support: IDI ASEANSAI CFA	SAIs of Cambodia, Indonesia, Philippines, Malaysia, Myanmar, Lao, Thailand, Vietnam
Cooperative audit support: IDI PASAI FSG Audit	SAIs of Fiji, Kiribati, PNG, Samoa, Solomon Islands, Tuvalu, Vanuatu, Tonga expected to participate
Cooperative audit support: IDI CAROSAI CPA	Eleven SAIs in CAROSAI have indicated interest in participating
COMPONENT 3: ENHANCED AUDIT QUALITY ARRANGEMENTS	
Quality assurance: SDG Preparedness audits	QAs are expected to be conducted in 20 SAIs in PASAI, ASOSAI, CAROSAI, EUROSAI, OLACEFS and CREFIAF
Ensuring audit quality	SAI Tonga is expected to be provided SAI level support All SAIs will be invited to the global summit on 'Ensuring Audit Quality'
Quality assurance: audit of institutional framework of fighting corruption	CREFIAF: SAIs of Benin, Burkina Faso, Burundi, Cameroon, Central African Republic, Chad, Comoros, Congo Brazzaville, Democratic Republic of Congo, Ivory Coast, Djibouti, Gabon, Guinea Conakry, Madagascar, Mali, Niger and Togo OLACEFS: SAIs of Argentina, Bolivia, Chile, Costa Rica, Ecuador, El Salvador, Guatemala, Honduras, Mexico, Panamá and Perú

Key: * denotes participation (at own cost) by an SAI not on the DAC list of countries or territories eligible for development assistance

D. Partners and Resources

Component and Initiative	Partner	Role (Brief Description)
Professional SAIs Work Stream	OAG Norway, Sida Sweden, Austrian Development Agency, DFID UK	Core Funding to IDI

Component and Initiative	Partner	Role (Brief Description)
	Global Affairs Canada, European Union	Earmarked Funding for Professional SAIs Work Stream (ISSAI Implementation)
	DFID UK	Earmarked Funding for Performance Audit in CAROSAI
Component 1: SUPPORT SAIs IN DETERMINING ISSAI IMPLEMENTATION NEEDS		
Development and maintenance of iCATs	INTOSAI PSC and its subcommittees FAAS, PAS, CAS SAIs of Georgia, Bhutan, Philippines, Jamaica, Namibia, FAAS, Brazil	Strategic partner/ expert review In kind support
FA-ISSAI Implementation Needs Assessment	PASAI Secretariat SAIs in PASAI SAIs of Cambodia and Philippines	Funding and delivery partner In kind support In kind support
CA-ISSAI Implementation Needs Assessment	CREFIAC Secretariat, French speaking CAS members SAIs in CREFIAC & ARABOSAI	Delivery partner In kind support
COMPONENT 2: FACILITATE SAI CAPACITY DEVELOPMENT FOR IMPLEMENTING ISSAIs		
Development and maintenance of ISSAI Implementation Handbooks	INTOSAI PSC and its subcommittees FAAS, PAS, CAS SAIs of USA, UK, Norway for PA Handbook SAIs of Georgia, Bhutan, Philippines, Jamaica, Namibia and FAAS for FA Handbook, European Court of Auditors (ECA), SAIs of Maldives, Lithuania, South Africa and Norway for CA Handbook	Strategic partners / development & expert review In kind support
SAI Young Leaders 2019-2020	INTOSAI General Secretariat - SAI of Austria OLACEFs, PASAI, CAROSAI, AFROSAI-E, PSC, INTOSAI Journal, SAIs of Finland, Estonia, Malta, India, South Africa, USA, and Jamaica	In kind support In kind support
Professional Education for SAI Auditors - Pilot	CBC Task Force on INTOSAI Auditor Professionalisation ECA, SAIs of India, South Africa, Lithuania, Jamaica, China, Cayman Islands, Australia, Estonia, Norway, Tunisia, Brazil, Finland, Georgia, Uruguay CAS, FIPP, PA, PASAI and AFROSAI-E Secretariat	Strategic partner In kind support
Cooperative audit support: IDI ASEANSAI CFA	ASEANSAI Secretariat SAIs of Philippines, Indonesia, Malaysia, Laos PDR and Cambodia	Delivery partner In kind support
Cooperative audit support: IDI PASAI FSG Audit	PASAI Secretariat SAIs in PASAI	Delivery and funding partner In kind support
Cooperative audit support: IDI CAROSAI CPA	CAROSAI Secretariat INTOSAI WGEA	Delivery partner Delivery partner
COMPONENT 3: ENHANCED AUDIT QUALITY ARRANGEMENTS		
Quality Assurance: SDG Preparedness audits	SAIs of Brazil, Ghana, Philippines, Uganda, Indonesia, Thailand, Jamaica, Bhutan, Georgia, Argentina, Chile, Costa Rica, El Salvador, Paraguay, Peru	In kind support
Quality Assurance: Audit of Institutional Framework of Fighting Corruption	SAIs of Bhutan, Maldives and Belize	In kind support: provision of resource persons

Component and Initiative	Partner	Role (Brief Description)
Ensuring Audit Quality	INTOSAI PSC and its subcommittees World Bank	Strategic partner Expected delivery partner

E. Annual Delivery Plan

Component and Initiative	Task	Link to IDI Supported SAI Output Indicator*	Specific Risks (beyond IDI Risk Register)	Plan/Actual	Planned Result (by year end)
COMPONENT 1: SUPPORT SAIs IN DETERMINING ISSAI IMPLEMENTATION NEEDS					
Initiative 1: Development and maintenance of iCATs	Task 1.1: Development of PA iCAT V1	12		Original Plan	iCAT V1 (PA) available in four languages
				Revised Plan	
				Actual	
	Task 1.2: Maintenance of FA iCAT	12		Original Plan	Updated FA iCAT V1 available in four languages
				Revised Plan	
				Actual	
Initiative 2: FA-ISSAI Implementation Needs Assessment	Task 2.1: IDI - PASAI FA ISSAI in needs assessment blended support	12	SAIs unable to send competent teams, lack of access to internet for online support, lack of time & resources to conduct FA IINA	Original Plan	FA IINA reports in at least four SAIs
				Revised Plan	
				Actual	
	Task 2.2: IDI-ASEANSAI FA ISSAI implementation needs assessment - blended support	12		Original Plan	FA IINA reports in at least five SAIs
				Revised Plan	
				Actual	
Initiative 3: CA-ISSAI Implementation Needs Assessment	Task 3.1: Development of CA ISSAI Implementation Needs Assessment workshop material (in English)	12		Original Plan	CA IINA courseware available in English
				Revised Plan	
				Actual	
	Task 3.2: Translation of CA ISSAI implementation needs assessment workshop material in French	12	Material developed in English may not be applicable in CREFIAF context	Original Plan	CA IINA courseware available in French
				Revised Plan	
				Actual	
	Task 3.3: CA ISSAI implementation needs assessment-blended support in CREFIAF SAIs	12	SAIs unable to send competent teams, lack of access to internet for online support, lack of time & resources to conduct CA IINA	Original Plan	CA IINA reports in at least four SAIs
				Revised Plan	
				Actual	
COMPONENT 2: FACILITATE SAI CAPACITY DEVELOPMENT FOR IMPLEMENTING ISSAIs					

Component and Initiative	Task	Link to IDI Supported SAI Output Indicator*	Specific Risks (beyond IDI Risk Register)	Plan/Actual	Planned Result (by year end)
Initiative 1: Development and maintenance of ISSAI Implementation Handbook	Task 1.1: Maintenance of ISSAI Implementation Handbook FA	15		Original Plan	Updated FA Handbook (4 languages) published
				Revised Plan	
				Actual	
	Task 1.2: Development of ISSAI Implementation Handbook PA	15	Delays in finalising the handbook	Original Plan	ISSAI Implementation Handbook for PA V1 available in four languages
				Revised Plan	
				Actual	
Initiative 2: SAI Young Leaders 2019-2020	Task 2.1: Blended education for SYLs	13	All SYLs may not be able to achieve integrated plan implementation milestones SYLs may leave their SAI	Original Plan	20 SYLs successfully graduate from 2019-2020
				Revised Plan	
				Actual	
	Task 2.2: Consolidate SYL Network	13	SYL may not be interested in participating after completion SYLs may leave their SAI	Original Plan	SYL Alumni network
				Revised Plan	
				Actual	
	Task 2.3: SYL Award	13		Original Plan	SYL Awards 2019-2020 given
				Revised Plan	
				Actual	
Initiative 3: SAI Young Leaders 2021-2022	Task 3.1: SYL selection	13		Original Plan	25 SYLs selected for SYL 2021-2022
				Revised Plan	
				Actual	
Initiative 4: Professional Education for SAI Auditors-Pilot	Task 4.1: PESA-P Development of digital education	13	Shortage of availability of experts in the timeframe. Limited ability to balance timeliness and quality requirements. Lack of appropriateness of developed content to PESA-P syllabus	Original Plan	170 hours of PESA -P digital education developed for four education streams
				Revised Plan	
				Actual	
	Task 4.2: Management and governance	13	Delays in documentation, signoffs and gaps in monitoring and follow up	Original Plan	PESA-P quality and governance arrangements implemented as per PESA-P framework
				Revised Plan	
				Actual	
	Task 4.3:	13		Original Plan	PESA-P Digital Education launch on

Component and Initiative	Task	Link to IDI Supported SAI Output Indicator*	Specific Risks (beyond IDI Risk Register)	Plan/Actual	Planned Result (by year end)
	PESA-P Digital Education Launch on IDI LMS		Lack of sufficient features on IDI LMS for PESA-P delivery Lack of coordination between IDI team and vendor team	Revised Plan	IDI LMS by end of 2020
				Actual	
				Original Plan	
	Task 4.4: PESA-P Branding and awareness	13	Difficulty in finding creative vendors for creation of branding and awareness material	Original Plan	PESA-P branding and awareness material developed and widely shared
				Revised Plan	
				Actual	
	Task 4.5: PESA-P Selection of 600 participants	13	SAIs do not send suitable nominations. SAIs do not send nominations in time.	Original Plan	600 SAI auditors selected for PESA-P
				Revised Plan	
				Actual	
Initiative 5: Cooperative audit support: IDI ASEANSAI CFA	Task 5.1: IDI ASEANSAI CFA - Lessons learned and exit meeting	15		Original Plan	Documented lessons learned and 6 SAI Sustainability Plans for FA
				Revised Plan	
				Actual	
Initiative 6: Cooperative audit support: IDI PASAI FSG Audit	Task 6.1: IDI PASAI Blended support for FSG Audit	15	SAI participants unable to absorb support provided SAIs lack resources and capacity to conduct the audit	Original Plan	Participants from at least six SAIs support in conducting ISSAI compliant financial audit Four SAIs complete one audit
				Revised Plan	
				Actual	
Initiative 7: Cooperative ² audit Support: IDI CAROSAI CPA	Task 7.1: TBD	15	TBD	Original Plan	TBD
				Revised Plan	
				Actual	
COMPONENT 3: ENHANCED AUDIT QUALITY ARRANGEMENTS					
Initiative 1: Quality assurance: SDG Preparedness audits	Task 1.1: Establish and train panel of QA reviewers	17	Availability of sufficient competent and independent QA reviewers	Original Plan	Two panels of QA reviewers for PASAI and CREFIAF established and trained
				Revised Plan	
				Actual	

² This initiative is at a very early stage of planning with CAROSAI and development partners

Component and Initiative	Task	Link to IDI Supported SAI Output Indicator*	Specific Risks (beyond IDI Risk Register)	Plan/Actual	Planned Result (by year end)
	Task 1.2: Conduct QA reviews	17	Willingness of SAIs to sign TORs, working documents in local language	Original Plan	15 QA reviews conducted
				Revised Plan	
				Actual	
	Task 1.3: Issue QA reports to SAIs	17	Time taken to finalise and quality assure QA review reports	Original Plan	25 QA review reports issued to SAIs
				Revised Plan	
				Actual	
Initiative 2: Quality assurance: Audit of institutional framework of fighting corruption	Task 2.1: QA-Auditing IFFC (SFC) English Speaking regions	17	Availability of appropriate resource people	Original Plan	Nine QA review reports issued to SAIs
				Revised Plan	
				Actual	
	Task 2.2: QA-Auditing IFFC (SFC) CREFIAF Reviewers Training	17	Availability of appropriate resource people	Original Plan	Five QA reviewers trained
				Revised Plan	
				Actual	
	Task 2.3: QA-Auditing IFFC (SFC) CREFIAF region	17	Availability of appropriate resource people	Original Plan	14 QA review reports issued to SAIs
				Revised Plan	
				Actual	
	Task 2.4: QA-Auditing IFFC (SFC) OLACEFS region	17	Availability of appropriate resource people	Original Plan	11 QA review reports issued to SAIs
				Revised Plan	
				Actual	
Initiative 3: Ensuring audit quality	Task 3.1: Global summit on ensuring audit quality	16	Finding right partners	Original Plan	Experience sharing on quality arrangements between INTOSAI bodies, SAIs and key stakeholders. Feedback and inputs for IDI GPG on ensuring audit quality
				Revised Plan	
				Actual	
	Task 3.2: Development of QA Guidance and Tools (Version 0)	16	Developments in IFAC standards	Original Plan	GPG V0 exposed for comments
				Revised Plan	
				Actual	
	Task 3.3 Support SAI Tonga in setting up QA		SAI Tonga not eligible for support due to delay in meeting SLIIS Phase 2 commitments	Original Plan	SAI Tonga supported in setting up appropriate QA arrangements
				Revised Plan	
				Actual	

* As per IDI Results Measurement System – see IDI Operational Plan Annex 1

F. Contribution to IDI Cross-Cutting Priorities

Involvement of SAI leaders in Change: Enhancing SAI professionalism by moving towards ISSAI compliant audit practices is a change initiative that needs to be led by SAI leaders. As such, at every stage of the ISSAI implementation process IDI provides for involvement, commitment, capacity development and action by SAI leaders. SAI leaders will be consulted in designing IINAs, their commitment will be sought for IINA in SAIs and acting on the results of IINA. Component 2 specifically provides for professional education of SAI Young Leaders and basic leadership components in PESA-P. All cooperative audits envisage consultation and commitment from SAI leaders. In case of QA reviews of cooperative audits, SAI leadership is expected to sign the TOR and act on reports. The global summit on 'Ensuring Audit Quality' will provide an opportunity for SAI leaders to interact with each other and key stakeholders on the important question of audit quality.

Gender and Inclusiveness: IDI has endeavoured to mainstream gender and inclusiveness considerations throughout the work stream. At the input level IDI has ensured / will ensure that gender and inclusiveness perspective are considered while designing the initiative. This is done by both including men and women in the planning process and by checking if we have asked and answered specific questions related to gender and inclusiveness. We will also make efforts to have gender balanced teams of experts and resource persons, to provide for equal opportunities and balance perspectives. The activities in the work stream are designed to reflect considerations for gender and inclusiveness e.g. ISSAI Implementation Handbook for Performance Audit recommends reflection on gender and inclusiveness as a part of examining effectiveness. The handbook also includes a case study on elimination of violence against women. In 2020, we will explore how gender and inclusiveness can be reflected on in financial and compliance audit discourse. SYL encourages women leaders to apply, includes sessions on 'She leads' and inclusiveness, requires SYLs to include these considerations in their SYL integrated plan. As these considerations are included in SYL change strategies, their implementation at the SAI level positively contributes to gender and inclusiveness agenda. In case of PESA-P, the digital education is being designed to be inclusive and gender sensitive. The visual and verbal guides for PESA-P digital education, respect and promote diversity, refrain from gender stereotypes and take into consideration needs of participants across geographies. In determining the PESA-P education format we have taken into consideration SAI capacities and resources to provide for education that can be accessed by all SAIs. In designing new initiatives under this work stream, we will use IDI's gender analysis tool and reflect on wider inclusiveness considerations.

Stakeholder engagement: SAI communication and stakeholder engagement is a critical part of a high-quality audit process. We have built in multi stakeholder engagement in each component of this work stream. Conducting IINA will require SAIs to engage with stakeholders. All ISSAI Implementation Handbooks include guidance on SAI communication at each stage of the audit process. The ISSAI Implementation Handbook for PA, provides tools for stakeholder engagement. PESA-P education also includes stakeholder engagement in both, the cross-cutting education stream and education streams related to functional competencies. IDI provides for SAIs to interact with stakeholders as a part of the cooperative audit support model. The global summit on ensuring audit quality will bring together SAIs and key stakeholders. In supporting ISSAI implementation, IDI has endeavoured to facilitate SAI engagement with key INTOSAI stakeholders responsible for professional standards and professionalisation.



Relevant SAIs

WORK STREAM



Relevant SAIs Work Stream

A. Permanent Information

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

Link to Global SAI Capacity and Output Indicators: This work stream contributes to global SAI capacity and output indicators 7,9,16,23,24,26. These indicators relate to SAIs issuing annual audit reports, SAIs publishing their audit reports, quality of SAI performance audits, SAIs following good practices in communication, SAIs communicating with the public and SAI use of gender assessments.

Link to other IDI Strategic Priorities: The work stream is connected to all other work streams, global foundations and the cross-cutting priorities of IDI. By fostering innovation in audit and education practice, IDI supports SAIs in conducting high quality audits of SDG preparedness and implementation. This enhances SAI relevance which is linked to SAI quest for greater independence. This also enhances SAI professionalism as SAIs are required to conduct ISSAI based performance audits and ensure audit quality. Under leveraging technological advancement, digital education is an innovative approach linked to professional education in the professional SAIs work stream. This initiative cuts across IDI work streams as professional education is relevant to developing professional capacity of different staff within a SAI e.g. SAI auditors, young leaders, trainers, and staff working with independence and strategic planning etc. The component on leveraging technological advancement envisages exploring use of data analytics in audits. The purpose is to enhance quality, relevance and efficiency of SAI audits. This has an impact on both independence and professionalism of a SAI. The component on facilitating audit impact is linked to quality audits, stakeholder engagement and communication of key messages. It is impacted by SAI independence and SAI governance. IDI’s cross cutting are relevant for all the components of the relevant SAIs work stream. E.g. supporting SAIs in auditing SDG implementation calls for leadership buy in and change in SAI culture to take a whole of government approach to audit, to include multi stakeholder engagement throughout the audit process and to ensure that questions to ensure that no one is left behind are asked in the SDG implementation audit.

Work Stream Contribution to Mitigating Key Risks that Prevent Achievement of IDI's Vision: This work stream addresses the risk of SAIs not having adequate capacity and resources to keep track of emerging issues, leverage on technological advancement and achieving audit impact to stay relevant.

High-level Risks Preventing IDI's work from Contributing to the intended improvement in SAI performance and capacity: High level risks could include – lack of ability of SAIs in challenging environments to engage with the activities in this work stream, lack of access to technology, lack of willingness of SAI leadership to do things differently, resistance to change in SAIs and lack of sufficient expertise and know how in the community.

B. Long-Term Plan

Component and Initiative	Prior Achievements	Annual Plan 2020	Future Plans
COMPONENT 1: FOSTER INNOVATION IN AUDIT AND EDUCATION PRACTICE			
Green Hat: IDI innovation exchange series	<ul style="list-style-type: none"> • Green Hat seminar 2019: SAIs and data analytics • Green Hat webinars 2019: Design thinking, authoring 	<ul style="list-style-type: none"> • One Green Hat seminar • Two Green Hat webinars • Create a globally available innovation library 	<ul style="list-style-type: none"> • Annual Green Hat seminar on emerging issues and innovative topics

Component and Initiative	Prior Achievements	Annual Plan 2020	Future Plans
	<ul style="list-style-type: none"> tools for digital education 		<ul style="list-style-type: none"> Two annual webinars on emerging issues and innovative topics Maintain and augment a globally available Innovation Library
IDI SDGs Audit Model (ISAM)	<ul style="list-style-type: none"> ISAM finalised for piloting 	<ul style="list-style-type: none"> ISAM available in Arabic English, French and Spanish 	<ul style="list-style-type: none"> Update ISAM based on piloting Process as GPG if found suitable
IDI-ASOSAI cooperative audit of SDG implementation	<ul style="list-style-type: none"> 15 SAIs in ASOSAI supported in conducting audit of preparedness for implementation of SDGs All SAIs have completed the audit and eight SAIs have published audit reports 	<ul style="list-style-type: none"> 12 SAIs supported in selecting a portfolio of audits of SDG Implementation Awareness raising and SAI commitments for the audit of SDG implementation. Blended education of SAI teams on audit of SDG implementation 	<ul style="list-style-type: none"> Blended audit support for planning, conducting and reporting on audit of SDG implementation Quality assurance reviews of the audit Lessons learned and sustainability plans documented
IDI-ARABOSAI cooperative audit of SDG implementation	<ul style="list-style-type: none"> Awareness raising and engagement with SAI leadership and key stakeholders 	<ul style="list-style-type: none"> 12 SAIs supported in selecting a portfolio of audits of SDG implementation Awareness raising and SAI commitments for audit of SDG implementation. Blended education of SAI teams on audit of SDG implementation 	<ul style="list-style-type: none"> Blended audit support for planning, conducting and reporting on audit of SDG implementation Quality assurance reviews of the audit Lessons learned and sustainability plans documented
IDI- OLACEFS cooperative Audit on sustainable public procurement using data analytics (CASP)	<ul style="list-style-type: none"> 16 SAIs from OLACEFS supported in auditing preparedness for implementation of SDG 5 12 SAIs published audit reports Explored partnerships and secured resources for CASP 	<ul style="list-style-type: none"> CASP model based on ISAM Awareness raising and SAI commitments Blended education of eight SAI teams on audit of sustainable public procurement (SPP) using data analytics Blended audit support to eight SAIs for planning, conducting and reporting on audit of SPP 	<ul style="list-style-type: none"> Quality assurance reviews of the audit Lessons learned and sustainability plans documented
Pilot audit of nationally agreed targets linked to SDG 5.2 - elimination of violence against women	<ul style="list-style-type: none"> Case study on elimination of intimate partner violence included in ISAM 	<ul style="list-style-type: none"> Support two SAIs (Fiji and Uganda) in piloting ISAM case study 	<ul style="list-style-type: none"> Support two SAIs (Fiji and Uganda) in conducting pilot audits of nationally agreed targets linked to SDG 5.2

Component and Initiative	Prior Achievements	Annual Plan 2020	Future Plans
			<ul style="list-style-type: none"> Support to more SAIs in auditing nationally agreed targets linked to SDG 5.2, subject to availability of resources
COMPONENT 2: LEVERAGE ON TECHNOLOGICAL ADVANCEMENT			
Digital education	<ul style="list-style-type: none"> eLearning specialist textbook in English, Arabic and French LMS administrators courseware materials in four languages eLearning specialist certification courseware materials in four languages Pools of eLearning specialist and LMS administrators in OLACEFS, ASOSAI and other English - speaking regions Support CBC to deliver webinars on auditing in complex and challenging contexts LMS support to ARABOSAI, EUROSAI and ASOSAI 	<ul style="list-style-type: none"> Pool of certified eLearning specialists in ARABOSAI and CREFIAF Regions IDI LMS updated and maintained LMS support for digital education activities across IDI PESA digital education for 600 auditors on IDI LMS Digital education on 'LMS Resources and Activities' available in English LMS support to ARABOSAI, EUROSAI and ASOSAI 	<ul style="list-style-type: none"> IDI LMS updated and maintained LMS support for digital education activities across IDI PESA digital education for 600 auditors on IDI LMS CPD for IDI created pools of LMS administrators and eLearning specialists LMS support to ARABOSAI, EUROSAI and ASOSAI
Data analytics in SAI audits (DASA)	<ul style="list-style-type: none"> IDI Green Hat seminar on SAIs and data analytics 	<ul style="list-style-type: none"> DASA initiative designed with key stakeholders Partnerships established and resources secured 	<ul style="list-style-type: none"> Implementation of DASA as per design
COMPONENT 3: FACILITATE AUDIT IMPACT			
Facilitate Audit Impact (FAI)	Not applicable	<ul style="list-style-type: none"> FAI designed in consultation with key stakeholders 	<ul style="list-style-type: none"> FAI activities implemented as per design
Facilitation of audit impact for audits of preparedness for implementation of SDGs (Pilot)	Not applicable	<ul style="list-style-type: none"> Facilitate knowledge sharing and stakeholder engagement for FAI of audit of preparedness Support a group of three SAIs in enhancing audit impact of audit of preparedness 	<ul style="list-style-type: none"> Support a group of three SAIs in enhancing audit impact of audit of SDG preparedness Support selected SAIs in enhancing audit impact of audit of SDG implementation

C. SAI Participation

Component and Initiative	Participating SAIs
COMPONENT 1: FOSTER INNOVATION IN AUDIT AND EDUCATION PRACTICE	
Green Hat: IDI innovation exchange series	All SAIs are invited to participate in Green Hat seminars and webinars
Pilot audit of nationally agreed targets linked to SDG 5.2 - Elimination of violence against women	2 SAIs (Fiji and Uganda) have expressed interest in piloting
IDI-ASOSAI cooperative audit of SDG implementation	Support is expected to be provided to 12 SAIs in ASOSAI
IDI-ARABOSAI cooperative audit of SDG implementation	Support is expected to be provided to 12 SAIs in ARABOSAI
IDI- OLACEFS cooperative audit on sustainable public procurement using data analytics (CASP)	Support is expected to be provided to eight SAIs in OLACEFS
COMPONENT 2: LEVERAGE ON TECHNOLOGICAL ADVANCEMENT	
Digital education	Support to be provided to all SAIs benefitting from blended support in IDI initiatives SAIs from ARABOSAI and CREFIAF participating in eLearning specialists' certification Digital education on 'LMS – resources and activities' will be globally available PESA pilot digital education will be delivered through IDI LMS for 600 auditors across INTOSAI regions
Data analytics in SAI audits (DASA)	DASA will be designed in 2020.
COMPONENT 3: FACILITATE AUDIT IMPACT	
Facilitate audit impact	Support to be provided to SAIs participating in IDI cooperative audits and publishing high quality audit reports
Facilitation of audit impact for audits of preparedness for implementation of SDGs (pilot)	About 20 to 25 SAIs are expected to participate in the knowledge sharing workshop Three SAIs will be selected for further support in enhancing audit impact of audit of preparedness

Key: * denotes participation (at own cost) by an SAI not on the DAC list of countries or territories eligible for development assistance

D. Partners and Resources

Component and Initiative	Partner	Role (Brief Description)
Relevant SAIs Work Stream	OAG Norway, Sida Sweden, Austrian Development Agency, DFID UK	Core Funding to IDI
	European Union	Earmarked Funding for Relevant SAIs Work Stream
	BMZ Germany (via GIZ), General Auditing Bureau of Kingdom of Saudi Arabia, Ministry of Foreign Affairs of Estonia	Earmarked Funding Auditing the SDGs
	State Audit Bureau of Qatar	Earmarked Funding for Digital Education / eLearning in ARABOSAI
COMPONENT 1: FOSTER INNOVATION IN AUDIT AND EDUCATION PRACTICE		
Green Hat: IDI Innovation exchange series	SAIs of Finland, Malta, Costa Rica, Brazil, India	In kind support

Component and Initiative	Partner	Role (Brief Description)
IDI SDGs Audit Model (ISAM)	UNDESA UN CEPA, Chair of PAS UN OIOS, UN Women, Amnesty International, IISD, OECD SAIs of Finland, India, USA, Indonesia, Malta	Strategic partner In kind support
IDI - ASOSAI cooperative audit of SDG implementation	KSC, INTOSAI Chair, and Working Group on SDGs and key national indicators, INTOSAI Secretary General ASOSAI Capacity Development Administrator (CDA) SAI of Malta, India, other SAIs to be determined	Strategic partner Delivery partner In kind support
IDI - ARABOSAI cooperative audit of SDG implementation	KSC, INTOSAI Chair, and Working Group on SDGs and key national indicators, INTOSAI Secretary General ARABOSAI Secretariat	Strategic partner Delivery partner
IDI- OLACEFS cooperative audit on sustainable public procurement using data analytics	KSC, INTOSAI Chair, and Working Group on SDGs and key national indicators, INTOSAI Secretary General OLACEFS SAI Costa Rica SAI Peru International Institute for Sustainable Development (IISD), Organisation for Economic Cooperation and Development (OECD) Inter-American Development Bank (IDB)	Strategic partner Delivery partner Delivery partner (coordinating SAI) In kind support Financial support to assist SAIs in OLACEFS to participate in the initiative
COMPONENT 2: LEVERAGE ON TECHNOLOGICAL ADVANCEMENT		
Digital education	ARABOSAI CREFIAF SAI Tunisia, Morocco, Lebanon, Oman, Qatar, UAE, Cameroon, Madagascar Burundi.	Delivery partner In kind support
Data analytics in SAI audits	We will seek partnerships with INTOSAI Working Group on IT Audit (WGITA), INTOSAI Working Group on	Strategic partner

Component and Initiative	Partner	Role (Brief Description)
	Big Data (WGBD) and INTOSAI Working Group on Impact of Science and Technology (WGISTA).	
COMPONENT 3: FACILITATE AUDIT IMPACT		
Facilitate audit impact	SAI Finland, Costa Rica, Estonia	In kind support
	IBP	Strategic partner
Facilitation of audit impact for audits of preparedness for implementation of SDGs (Pilot)	Partnerships and support to be determined	To be determined

E. Annual Delivery Plan

Component and Initiative	Task	Link to IDI Supported SAI Output Indicator*	Specific Risks (beyond IDI Risk Register)	Plan/Actual	Planned Result (by year end)
COMPONENT 1: FOSTER INNOVATION IN AUDIT AND EDUCATION PRACTICE					
Initiative 1: Green Hat: IDI innovation exchange series	Task 1.1: IDI Green Hat seminar		Lack of interest by SAIs in the innovation topic	Original Plan	IDI Green Hat seminar on emerging issue/innovative topic designed and delivered
				Revised Plan	
				Actual	
	Task 1.2: IDI Green Hat webinars		Lack of interest Time zone issues	Original Plan	Two webinars on emerging issues/innovative topics designed and delivered
				Revised Plan	
				Actual	
	Task 1.3: Innovation library		Lack of quality inputs for	Original Plan	Innovation library set up
				Revised Plan	
				Actual	
Initiative 2: IDI SDGs Audit Model	Task 2.1: ISAM available in English, Arabic, Spanish and French	18	Model too complex for SAIs to pilot	Original Plan	ISAM available in English, Arabic, Spanish and French
				Revised Plan	
				Actual	
Initiative 3: Pilot Audit of nationally agreed targets linked to SDG 5.2 - Elimination of violence against women	Task 3.1: Support to SAIs of Fiji and Uganda in auditing nationally agreed targets linked to SDG 5.2	18	Lack of SAI capacity to conduct the audit Lack of readiness of SAI environment	Original Plan	Statement of Commitments (SOC) with SAIs of Fiji and Uganda supported in activities as agreed in SOC
				Revised Plan	
				Actual	
Initiative 4: IDI-ASOSAI cooperative audit	Task 4.1: Support for selecting the portfolio	18	Limited SAI capacity and readiness to select portfolio	Original Plan	12 SAIs supported in selecting a portfolio of audits of SDG implementation

Component and Initiative	Task	Link to IDI Supported SAI Output Indicator*	Specific Risks (beyond IDI Risk Register)	Plan/Actual	Planned Result (by year end)
of SDG implementation	of audits of SDG implementation			Revised Plan	
				Actual	
	Task 4.2: Conduct SAI leadership and stakeholders meeting	18	No common regional topic Competing priority topics in the region	Original Plan	Agreement on topic of regional cooperative audit Commitment obtained from 12 SAIs
				Revised Plan	
				Actual	
	Task 4.3: Mentor training and development of courseware	18		Original Plan	Five Mentors trained Course material for audit of SDG implementation developed
				Revised Plan	
				Actual	
	Task 4.4: Workshop for SAIs teams	18	SAIs do not nominate competent multi-disciplinary teams	Original Plan	12 SAI Teams trained in audit of SDG implementation
				Revised Plan	
				Actual	
	Task 4.5: Online support through working area	18	Unwillingness of SAI teams to use online support effectively	Original Plan	Work area setup on IDI LMS Online support to SAI teams for planning the audit
				Revised Plan	
				Actual	
Initiative 5: IDI - ARABOSAI cooperative audit of SDG implementation	Task 5.1: Support for selecting portfolio of audits of SDG Implementation	18	Lack of SAI capacity and willingness to select portfolio	Original Plan	12 SAIs supported in selecting a portfolio of audits of SDG implementation
				Revised Plan	
				Actual	
	Task 5.2: SAI leadership and stakeholders meeting	18	No common topic for the region Competing priorities	Original Plan	Agreement on topic of regional cooperative audit Commitment obtained from 12 SAIs
				Revised Plan	
				Actual	
	Task 5.3: Mentor training and development of courseware	18		Original Plan	Five mentors trained Course material for audit of SDG implementation developed
				Revised Plan	
				Actual	
	Task 5.4: Workshop for SAIs teams	18	SAIs do not nominate competent	Original Plan	12 SAI teams trained in audit of SDG implementation
				Revised Plan	

Component and Initiative	Task	Link to IDI Supported SAI Output Indicator*	Specific Risks (beyond IDI Risk Register)	Plan/Actual	Planned Result (by year end)
			multidisciplinary team	Actual	
	Task 5.5: Provide online support through working area	18	Unwillingness of SAI teams to use online support effectively	Original Plan	Work area setup on IDI LMS Online support delivered to SAI teams for planning the audit
				Revised Plan	
				Actual	
Initiative 6: IDI-OLACEFS cooperative audit on sustainable public procurement with data analytics	Task 6.1: IDI OLACEFS CASP development meeting	18	Lack of availability of expertise to adapt ISAM to SPP framework	Original plan	CASP Audit model developed (based on ISAM)
				Revised Plan	
				Actual	
	Task 6.2: IDI OLACEFS CASP SAI leadership and key stakeholders meeting	18	Countries do not have nationally agreed targets linked to SDG 12.7	Original plan	Knowledge sharing amongst SAI leadership, experts and key stakeholders on sustainable public procurement and ISAM.
				Revised Plan	
				Actual	
	Task 6.3: IDI OLACEFS CASP mentors training and courseware development meeting	18		Original plan	Six mentors trained Courseware developed
				Revised Plan	
				Actual	
	Task 6.4: IDI OLACEFS CASP workshop for SAI teams	18	Lack of nomination of competent multidisciplinary teams	Original plan	Eight SAI teams trained in CASP
				Revised Plan	
				Actual	
	Task 6.5: IDI OLACEFS CASP audit plan review meeting	18	SAI teams do not complete draft audit plans in time	Original plan	Draft audit plans of six SAI teams reviewed
				Revised Plan	
				Actual	
	Task 6.6: Online support through working area	18	Unwillingness of SAI teams to use online support effectively	Original plan	Work area setup on IDI LMS Online support delivered to SAI teams
				Revised Plan	
				Actual	
	Task 6.7: IDI-OLACEFS CASP audit	18	SAI teams do not complete	Original plan	Draft audit reports of six SAI teams reviewed
				Revised plan	

Component and Initiative	Task	Link to IDI Supported SAI Output Indicator*	Specific Risks (beyond IDI Risk Register)	Plan/Actual	Planned Result (by year end)
	report review meeting		draft audit reports in time	Actual plan	
COMPONENT 2: LEVERAGE ON TECHNOLOGICAL ADVANCEMENT					
Initiative 1: Digital education	Task 1.1: Practicum for eLearning Specialist Certification for ARABOSAI and CREFIAF		Candidates unable to apply learning during practicum Lack of appropriate and timely guidance by mentors	Original Plan	Candidates in ARABOSAI and CREFIAF complete eLearning Specialists training
				Revised Plan	
				Actual	
	Task 1.2: Conduct assessment for the eLearning Specialist certification (ARABOSAI and CREFIAF)		Integrity exam risks	Original Plan	High quality assessments delivered Certified pool of eLearning specialists for ARABOSAI and CREFIAF
				Revised Plan	
				Actual	
	Task 1.3: Digital education on 'LMS resources and activities'		Limited demand for self-running course	Original Plan	Digital education on LMS resources and activities available in English
				Revised Plan	
				Actual	
	Task 1.4: LMS support to ASOSAI, EUROSAI and ARABOSAI	NA	Lack of demand	Original Plan	LMS support to ASOSAI, EUROSAI and ARABOSAI delivered
				Revised Plan	
				Actual	
	Task 1.5: LMS support for digital education across IDI	NA	Lack of common understanding of digital education across IDI	Original Plan	LMS support provided for IDI digital activities
				Revised Plan	
				Actual	
	Task 1.6: LMS setup for PESA digital education for 600 auditors on IDI LMS	NA	Lack of coordination between digital education vendor and IDI team	Original plan	PESA digital education for 600 auditors launched on IDI LMS
				Revised plan	
				Actual	
Initiative 2: Data analytics in SAI audits	Task 2.1: Design IDI's data analytics in SAI audits	19	IDI staff constraints	Original plan	IDI's data Analytics in SAIs designed
				Revised plan	
				Actual	
COMPONENT 3: FACILITATE AUDIT IMPACT					
Initiative 1: Facilitate audit impact	Task 1.1: Design facilitate audit impact initiative	20	Inability to find the right	Original Plan	Design of FAI in place
				Revised Plan	
				Actual	

Component and Initiative	Task	Link to IDI Supported SAI Output Indicator*	Specific Risks (beyond IDI Risk Register)	Plan/Actual	Planned Result (by year end)
			stakeholders to provide inputs		
Initiative 2: Facilitation of audit impact for audits of preparedness for implementation of SDGs (Pilot)	Task 1.2: SAI leadership & stakeholder workshop	20		Original Plan	Knowledge exchange on audit impact of preparedness at SAI leadership & stakeholders' workshop
				Revised Plan	
				Actual	
	Task 1.3: Support to three selected SAIs on enhancing audit impact	20	Inability to find SAIs that match selection criteria	Original Plan	Three SAIs selected and statement of commitments signed Support activities initiated as per plans
				Revised Plan	
				Actual	

* As per IDI Results Measurement System – see IDI Operational Plan Annex 1

F. Contribution to IDI Cross-Cutting Priorities

Involvement of SAI leaders in Change: Fostering innovation in audit and education practice, leveraging on technological advancements and facilitating audit impact are all change initiatives. The key driver of change in any SAI is the leadership. As can be seen from IDI plans, engagement with SAI leadership is planned at each stage of the initiative. SAI leadership will be consulted in designing initiatives, they will be included in strategic discussions on how the initiative will be taken forward in their SAIs, they will be asked to make commitments, they will be introduced to a wide variety of stakeholders and most importantly they will be accountable for monitoring and ensuring results in areas where support is provided.

Gender and Inclusiveness: IDI has endeavoured to mainstream gender and inclusiveness considerations throughout the initiatives in this work stream. At the input level IDI has ensured / will ensure that gender and inclusiveness perspective is considered while designing the initiative. This is done by including men and women in the planning process and by checking if we have asked and answered specific questions related to gender and inclusiveness. We will also strive to have gender balanced teams of experts and resource persons, to provide for equal opportunities and balance perspectives. The activities are designed to reflect considerations for gender and inclusiveness e.g. IDI’s SDGs Audit Model recommends looking at government efforts to ‘leave no one behind’. Recommendations from these audits will contribute to implementation of SDG principle on leave no one behind. The model also includes a case study on elimination of intimate partner violence. IDI will support two SAIs in piloting the model. This will contribute to national efforts on eliminating intimate partner violence.

While designing assessments for eLearning specialist's certification, we have reflected on how this would affect persons with disabilities. In the last round, special arrangements were made for a participant with disabilities. The visual and verbal guides for creating digital education, respect and promote diversity, refrain from gender stereotypes and take into consideration needs of participants across geographies. In determining the education blend we take into consideration SAI capacities and resources to facilitate support which is fit for purpose e.g. SAIs needing more support were provided onsite support as a part of cooperative audits of preparedness for implementation of SDGs.

IDI's green hat event on data analytics included reflections on how data analytics can be leveraged to achieve gender equality and empowerment of women and girls. To encourage participation across INTOSAI regions and greater inclusiveness, we provide interpretation in four languages at green hat seminars. Green hat webinars are recorded so that they are available to those who could not participate due to time zone issues.

In designing the initiatives on data analytics in SAI audits and facilitating audit impact initiative, we will use IDI's gender analysis tool and reflect on wider inclusiveness considerations.

Stakeholder engagement: We have built multi stakeholder engagement in each component of this work stream. This work stream encourages SAIs to engage with a wide variety of stakeholders, including non-traditional stakeholders, throughout the audit process. In auditing SDG implementation initiative, ISAM provides guidance on examining multi-stakeholder engagement of the government in implementing SDGs. The recommended audit process provides tools and techniques for SAIs to engage with stakeholders throughout the audit process. IDI will organise regional workshops of SAI leaders and stakeholders as a part of the cooperative audit support. Green hat events will also bring together SAIs and stakeholders for discussions and deliberations on emerging issues and innovation. Data analytics in SAI audits and facilitate audit impact initiatives also envision extensive stakeholder engagement both within and outside the INTOSAI community.



BILATERAL
SUPPORT



Bilateral Support

A. Permanent Information

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

Link to Global SAI Capacity and Output Indicators: This work contributes to a long list of IDI's global SAI capacity and output indicators because support is based on the needs and priorities of the partner SAIs. There is, however, a distinct and crosscutting emphasis on indicator 4 (SAI strategic planning).

Link to other IDI Strategic Priorities: IDI's bilateral support utilises and customises relevant material and approaches of all IDI's work streams. This includes having components on auditing (ISSAI implementation) and independence in several projects, and strategic management in most projects. There is also a clear link between the Global Foundations unit in IDI with the work of mobilising providers of support and engaging in partnerships. The bilateral projects give valuable insight into how actual changes can be facilitated at the country level and is contributing to development of other work streams in IDI.

Contribution to Mitigating Key Risks that Prevent Achievement of IDI's Vision: The initiatives included here are designed to address many of the developmental risks identified in the risk register, particularly Leave No SAI Behind, SAI independence, SAIs leading by example, and SAIs strategic planning.

High-level Risks Preventing IDI's work from Contributing to the intended improvement in SAI performance and capacity:

Insufficient, unpredictable and/or short-term funding could undermine IDI's ability to support long term capacity development initiatives, especially for the continuation of PAP-APP.

Growing demand for IDI interventions means some stakeholder's expectations may not be met, potentially damaging IDI's reputation and thereby IDI's ability to deliver under work streams and secure impact.

IDI's partners may not have the same approaches to ensure contribution towards sustainable change.

Risk that IDI cannot secure the quantity and quality of in-kind support that it currently relies on to deliver our bilateral support.

IDI's bilateral support covers a portfolio of agreements with selected country SAIs. This portfolio and the phases of support to each SAI vary over time. [The IDI bilateral policy](#) forms the implementation strategy for bilateral support. It specifies conditions for support and lists the main roles IDI can consider when supporting SAIs bilaterally.

B. Partners and Resources

Component and Initiative	Partner	Role (Brief Description)	Financing partner
Component 1: BILATERAL SUPPORT GENERAL MANAGEMENT			
Bilateral support general management	INTOSAI CBC– work streams on “auditing in complex and challenging contexts” and “peer-to-peer cooperation”	CBC work streams providing material and experiences for the bilateral support	IDI core funds from OAG Norway, Sida Sweden, Austrian Development Agency, DFID UK Earmarked Funds from Irish Aid
Component 2: Support to the Office of the Auditor General of the Federal Republic of Somalia (OAGS)			
OAGS Peer-support project 2018-2020	AFROSAI-E, SAI Ethiopia, Uganda	Project partner and contribution of resource persons	Ministry of Foreign Affairs, Norway (Embassy Nairobi)
Component 3: Support to the National Audit Chamber of South Sudan (NAC)			
NAC Peer-support project 2017-2020 management (closing)	AFROSAI-E, SAI Kenya, Norway	Project partner and contribution of resource persons	Ministry of Foreign Affairs, Norway (Embassy South Sudan)
NAC Strategic change project 2020-2024	AFROSAI-E, SAI Kenya, Norway	Project partner and contribution of resource persons	Ministry of Foreign Affairs, Norway (Embassy South Sudan)
Component 4: Accelerated Peer-support Partnership (PAP-APP)			
Programme management: DRC Guinea Madagascar Niger Togo Eritrea The Gambia Sierra Leone Zimbabwe	AFROSAI-E and CREFIAF SAIs of Gabon, Ghana, Namibia, Norway, Senegal, Sierra Leone and Sweden	Partner Contribution of resource persons	<ul style="list-style-type: none"> • Austrian Development Agency • Ministry of Foreign Affairs, Iceland • Ministry of Foreign Affairs, France • DFID UK • State Audit Bureau Qatar

C. Component 1: Plan for Bilateral Support General Management

LONG TERM PLANS

Component and Initiative	Prior Achievements	Annual Plan 2020	Future Plans
Bilateral support general management	<ul style="list-style-type: none"> • Good stories sourced and shared for SAIs in challenging situations • Bilateral policy developed 	<ul style="list-style-type: none"> • Collect stories among challenged SAIs and share these in collaboration with CBC • Assess requests for bilateral support 	<ul style="list-style-type: none"> • Assess requests for bilateral support • Revise IDI Bilateral policy based on evaluation and lessons learned

ANNUAL DELIVERY PLAN

Component and Initiative	Task	Link to IDI Supported SAI Output Indicator*	Specific Risks (beyond IDI Risk Register)	Plan/Actual	Planned Result (by year end)
Bilateral support general management	Task 1.1 Collect and share stories among challenged SAIs		Sharing the stories could lead to domestic political blowback on the SAIs	Original Plan	Five new stories collected and shared
				Revised Plan	
				Actual	
	Task 1.2 Assess requests for bilateral support		The risk that IDI is unable to meet demand for support and lose credibility	Original Plan	All requests for support have been assessed and responded to
				Revised Plan	
				Actual	
	Task 1.3 Evaluation and lessons learned across bilateral support		Bilateral policy not complied with	Original plan	Lessons learned of bilateral support identified through external evaluation and internal processes
				Revised Plan	
				Actual	
	Task 1.4 Bilateral support approach and material developed			Original plan	Bilateral support material systematized and shared, based on experiences 2017-2019
				Revised Plan	
				Actual	
	Task 1.5 Share good practices of working with SAIs in challenging contexts			Original plan	Knowledge of context and relevant support to SAIs in challenging situations increased in IDI and among partners
				Revised Plan	
				Actual	

D. Component 2: Plan for Support to the Office of the Auditor General of the Federal Republic of Somalia

LONG TERM PLANS

Component and Initiative	Prior Achievements	Annual Plan	Future Plans
OAGS Peer-support project 2018-2020	<ul style="list-style-type: none"> • New audit bill developed • Strategic and operational management systems established • Stakeholders sensitised • Audit manuals introduced and trainings held • HR-systems introduced 	<ul style="list-style-type: none"> • Strengthen strategic and operational management systems, and revision of strategic plan • Continue support for engagement of stakeholders and communication • Audit manuals finalisation and enable more electronic audit tools 	<ul style="list-style-type: none"> • Evaluation and assessment of project closing or continuation beyond 2018-2020

Component and Initiative	Prior Achievements	Annual Plan	Future Plans
	<ul style="list-style-type: none"> Integration of federal member states audit offices in key activities Successful completion of key regional trainings 	<ul style="list-style-type: none"> Audit related trainings Strengthen implementation of HR-systems Assist in coordination of providers of support Completion of key regional trainings 	

ANNUAL DELIVERY PLANS

Annual plans and delivery will be finalized in the annual meeting with SAI Somalia in February 2020, closely linked to the SAIs own operational plan and priorities for 2020.

Component and Initiative	Task	Link to IDI Supported SAI Output Indicator*	Specific Risks (beyond IDI Risk Register)	Plan/Actual	Planned Result (by year end)	
OAGS Peer-support project 2018-2020	Task 1.1 Goal 1 udits	22		Original Plan	Financial and compliance audit training and on-the-job guidance completed. Audit manuals available electronically Annual audit report issued on time and with improved quality	
				Revised Plan		
				Actual		
	Task 1.2 Goal 2 Internal governance	23			Original Plan	Continued use of quarterly reporting and meetings. QA-review and revised strategic plan
					Revised Plan	
					Actual	
	Task 1.3 Goal 3 Stakeholder engagement and communication	24			Original Plan	Annual stakeholder event. Professional seminar with Federal Member states audit offices.
					Revised Plan	
					Actual	
	Task 1.4 Goal 4 HR and professional development	22			Original Plan	Long term training and professional development plan set. Professional development programme initiated.
					Revised Plan	
					Actual	
	Task 1.5 Goal 6 Independence	24			Original Plan	Audit bill enacted. Draft regulations developed
					Revised Plan	
					Actual	

Component and Initiative	Task	Link to IDI Supported SAI Output Indicator*	Specific Risks (beyond IDI Risk Register)	Plan/Actual	Planned Result (by year end)
	Task 1.6 Project management and coordination		Holistic and coordinated support	Original Plan	Synergies across goals captured through regular project meetings held.
				Revised Plan	
				Actual	

* As per IDI Results Measurement System – see IDI Operational Plan Annex 1

E. Component 3: Plan for Support to the National Audit Chamber of South Sudan

LONG TERM PLANS

Component and Initiative	Prior Achievements	Annual Plan 2020	Future Plans
NAC Peer-support project 2017-2020 management (closing)	<ul style="list-style-type: none"> Audits of IFMIS and non-oil revenues completed** Performance audit of local content, constituency development fund, and Juba city council waste management** Customisation financial and performance audit manuals New annual audit and operational plan, and new strategic plan 	<ul style="list-style-type: none"> Evaluation and project closing 	<ul style="list-style-type: none"> Continued in NAC strategic change project.
NAC strategic change project 2020-24	Not applicable	<ul style="list-style-type: none"> Support achievement of key outputs, such as backlog audits and annual report Advice for revision of audit act and independence related efforts Strengthen audit processes and systems Strengthen strategic management and internal governance Support HR, training and professional development Support stakeholder engagement 	<ul style="list-style-type: none"> Continue in the same areas for the whole strategic planning period up to 2024

** Audit reports completed, but not yet submitted to Parliament and the President.

ANNUAL DELIVERY PLANS

Annual plans and delivery will be finalized in the annual meeting with SAI South Sudan in 2nd half of November 2019, closely linked to the SAIs own operational plan and priorities for 2020.

Component and Initiative	Task	Link to IDI Supported SAI Output Indicator*	Specific Risks (beyond IDI Risk Register)	Plan/Actual	Planned Result (by year end)	
NAC Peer-support project 2017-2020 management (closing)	Task 1.1 Project management		Peace agreement not implemented and violent conflict	Original Plan	Final report by June	
				Revised Plan		
				Actual		
	Task 1.2 Evaluation				Original Plan	Evaluation concluded by May
					Revised Plan	
					Actual	
NAC Strategic Change Project 2020-2024	Task 2.1 NAC strategic outputs	22	Peace agreement not implemented and violent conflict	Original Plan	Selected backlog audits completed and reported. Annual activity report published. Annual stakeholder seminar held.	
				Revised Plan		
				Actual		
	Task 2.2 Strengthen NAC independence	24	As above		Original Plan	Comments to audit bill External auditor of NAC engaged Funding strategy for NAC developed
					Revised Plan	
					Actual	
	Task 2.3 Enhance the quality and Impact of audit services	22	As above		Original Plan	Annual audit plan in use. Audit flow tool of FA, CA and PA in use Audit and quality control trainings in key areas executed involving all staff
					Revised Plan	
					Actual	
	Task 2.4 Strengthen internal governance system and structures	23	As above		Original Plan	Quarterly internal reporting and monitoring established Management training programme executed
					Revised Plan	
					Actual	
	Task 2.5 Human resources developed and staff welfare improved	22	As above		Original Plan	Competency framework developed
					Revised Plan	
					Actual	

Component and Initiative	Task	Link to IDI Supported SAI Output Indicator*	Specific Risks (beyond IDI Risk Register)	Plan/Actual	Planned Result (by year end)	
	Task 2.6 Strengthen advocacy and stakeholders Engagement	24	As above	Original Plan	Stakeholder engagement workshops held New website operative.	
				Revised Plan		
				Actual		
	Task 2.7 Project management and coordination of other partners			Staff safety	Original Plan	Project team established and inducted Quarterly meetings with NAC partners
					Revised Plan	
					Actual	

* As per IDI Results Measurement System – see IDI Operational Plan Annex 1

F Component 4: Plan for Accelerated Peer-Support Partnership (PAP-APP)

LONG TERM PLANS

Component and Initiative	Prior Achievements	Annual Plan	Future Plans
ACCELERATED PEER-SUPPORT PARTNERSHIP - PAP-APP (PHASE 1):			
Programme management	<ul style="list-style-type: none"> Establish programme 	<ul style="list-style-type: none"> Evaluation and closing of phase 1 Prepare phase 2 and support transition 	TBD dependent on resourcing
DRC Guinea Madagascar Niger Togo Eritrea The Gambia Sierra Leone Zimbabwe	<ul style="list-style-type: none"> Holistic status and needs assessments conducted and reported on (in Sierra Leone and Zimbabwe done as a mid-term review of their strategic plans) Consultation events with key national stakeholders held and engagement capacity built New strategic and operational plans developed for seven SAIs Improved monitoring and reporting processes for three SAIs Better development partner coordination through project support group meetings and bilateral donor meetings External support plans developed planned in all nine SAIs, as a basis for project proposals 	<ul style="list-style-type: none"> Close out Phase 1, and facilitate projects established in all nine SAIs Complete any outstanding outputs planned in 2019 (may be delays in completion and launch of strategic plans) Support annual performance reporting in selected SAIs (The Gambia, Sierra Leone, Zimbabwe and Eritrea) 	TBD dependent on resourcing

ANNUAL DELIVERY PLANS

Component and Initiative	Task	Link to IDI Supported SAI Output Indicator*	Specific Risks (beyond IDI Risk Register)	Plan/Actual	Planned Result (by year end)	
Programme management	Task 1.1 Programme management			Original Plan	Final report on phase 1 by end of June	
				Revised Plan		
				Actual		
	Task 1.2 Evaluation and closing of phase 1				Original Plan	Evaluation completed by end of May
					Revised Plan	
					Actual	
	Task 1.3 Prepare phase 2 and support transition			IDI unable to secure financial support for Phase 2 in a timely manner which impairs further progress	Original Plan	Funding and main projects for phase 2 in place by end of May
					Revised Plan	
					Actual	
SAIs of: DRC Guinea Madagascar Niger Togo Eritrea The Gambia Sierra Leone Zimbabwe	Task 2.1 Complete Phase 1 Cooperation, facilitation of Phase 2 projects being established	23, 25		Original Plan	Phase 1 reports approved by Steering committee end of June Projects established in all nine SAIs	
				Revised Plan		
				Actual		
	Task 2.2 Support annual performance reporting in The Gambia, Sierra Leone, Zimbabwe and Eritrea	23		The SAI does not yet have enough monitoring information to produce a report that will satisfy stakeholders	Original Plan	Published annual performance report
					Revised Plan	
					Actual	

* As per IDI Results Measurement System – see IDI Operational Plan Annex 1

SEEKING ADDITIONAL FUNDING FOR PHASE 2

As part of the annual delivery plan, IDI and its partners AFROSAI-E and CREFIAF are seeking additional funding to be able to deliver a second phase of PAP-APP. Country tailored projects will be considered for SAIs who clearly request the PAP-APP partners to be a close partner for implementation of significant strategic changes, and where this role cannot be met by another INTOSAI provider. The PAP-APP partners’ preference is to be engaged in a core component of advice for strategic change management and coordination of capacity development support. Then other components, such as auditing, stakeholder engagement, independence and gender action, can be considered in each country depending on the SAI’s needs and preferences, what other projects and partners the SAI has, and available resources for support. The engagement of the PAP-APP partners will be executed in partnership with other INTOSAI providers, such as strong SAIs.

In addition to country projects, an overarching programme focusing on how to provide high quality support in the areas of strategic management, coordination of support projects and strategic action related to gender, diversity and inclusion is planned. The programme is also intended to facilitate sharing, learning and utilization of good practices among all interested providers to the SAIs in Phase 2. We expect many projects where the partners are not involved, but where there still are synergies across projects and a need to learn from each other. We also

intend to continue the broker role for the SAIs by proposing new partners and projects if needed during the years of strategic plan implementation.

G. Contribution to IDI Cross-Cutting Priorities

Involvement of SAI leaders in Change: The commitment and involvement of the SAI leaders in the different support projects is a key principle of our Bilateral Support Policy. Management, if not the head of the SAI themselves, are directly involved in almost all activities.

Gender and Inclusiveness: How the SAIs lead by example in the areas of gender, inclusion and diversity is addressed when advising bilateral partners in strategic and operational planning and management. Specific gender-related indicators are established for all the current bilateral projects. The IDI will also seek gender balance and encourage greater participation of women as resource persons and participants in all bilateral projects. All new bilateral projects shall have a gender analysis as a basis for the plans.

Stakeholder engagement: Support for stakeholder engagements is included in all the bilateral projects as a fundamental condition for SAI change.



Global Foundations



Global Foundations

A. Permanent Information

Objective: To enhance the efficiency and overall performance of SAIs in developing countries, through capacity development, strategic partnerships and relationship building with internal and external partners.

Link to Global SAI Capacity and Output Indicators: The work of the Global Foundations Unit (GFU) contributes to global SAI capacity and output indicators 1,4,23 and 24 in the IDI results framework, relating to independence, strategic planning and communication.

Link to other IDI Strategic Priorities: GFU supports all IDI’s strategic priorities. Measurement and monitoring provides data that informs the results reporting on our strategic priorities. Advocacy and communications supports the independence work stream and it helps disseminate success stories and results from all IDI’s work streams and cross-cutting priorities. The brokerage role helps connect SAIs that participate in other areas of IDI’s work, with support that may strengthen their results sustainability. IDI’s strategic partnerships support all work streams.

Link to IDC Strategy: IDI’s strategy is closely linked to the IDC’s four strategic goals:

- Goal 1: Independent, Professional, Capable and Well-Governed SAIs
- Goal 2: Enhanced Partnerships and Scaled-up Support
- Goal 3: SAI-led Capacity Development
- Goal 4: Agenda 2030 and Achievement of the Sustainable Development Goals

IDI’s four work streams are linked to these goals. Independent, Professional and Well-Governed SAIs are closely linked to Goal 1. Well-Governed SAIs work on strategy development (SPMR) is also strongly linked to goals 2 and 3. Relevant SAIs, which has an SDG component, is closely linked to Goal 4.

The IDC is a key strategic partnership under GFU.

The brokerage role facilitates delivery on Goal 2, which also should contribute to Goal 1. The advocacy and communications role is meant to advocate for adherence of the principles of the IDC’s Memorandum of Understanding (Goal 2 and 3). The measurement and monitoring function provides information for results reporting that is used by both the IDC and IDI.

GFU's Contribution to Mitigating Key Risks that Prevent Achievement of IDI's Vision: The work of GFU helps mitigate developmental risks such as: legislature support for SAIs (advocacy), SAI independence (facilitating strategic partnerships), sustainability (advocating for MoU principles), and leave no SAI behind (brokering support). It also contributes directly to mitigating risks related to partnerships and stakeholder expectations.

High-level Risks Preventing IDI's work from Contributing to the intended improvement in SAI performance and capacity: A lack of interest among donors in supporting SAI proposals. Another relevant risk is that the key audiences outside the SAI community may not be receptive to the advocacy work we do.

B. Long-Term Plan

Component and Initiative	Prior Achievements	Annual Plan 2020	Future Plans
COMPONENT 1: STRATEGIC PARTNERSHIPS			

Component and Initiative	Prior Achievements	Annual Plan 2020	Future Plans
Operational management of the IDC	<ul style="list-style-type: none"> Developed new IDC Strategy 2020-2030 	<ul style="list-style-type: none"> Organizing leadership, consultation, and coordination of IDC meetings Organizing strategic dialogue between IDI Board and INTOSAI-Donor Steering Committee (IDSC) leadership, and donor members Cooperating on independence advocacy (see Independent SAIs Work Stream) Support Implementation of the 2020-2030 IDC Strategy 	<ul style="list-style-type: none"> Leveraging partnership with IDC to address emerging strategic issues connected to the four main goals of the IDC strategy
Strengthening capacity and relationship with INTOSAI Regions	<ul style="list-style-type: none"> Discussions with regions on IDSC core principles and working together at 2017 IDI-Regions meeting 	<ul style="list-style-type: none"> Engage regional organizations and cooperate on areas of mutual interest that strengthen results Conduct training at INTOSAI Regions Platform on engaging donors 	<ul style="list-style-type: none"> Train Regions on donor engagement Strengthened relationship between INTOSAI Regions and IDI as well as IDC
Partnerships with other INTOSAI Bodies	<ul style="list-style-type: none"> Arrangement with CBC as Governance lead for SAI PMF Partnership on SDGs with KSC Agreement with FAAS on strengthening ISSAI implementation 	<ul style="list-style-type: none"> Engage with relevant INTOSAI Bodies and cooperate on areas of mutual interest that strengthen results 	<ul style="list-style-type: none"> Continue to engage with INTOSAI bodies where this can strengthen the achievement of IDI's objectives and the IDC's goals
Engaging new partners and strategic partnership management	<ul style="list-style-type: none"> IDI- IBP cooperation. Including report on the audit and oversight value chain with PFM, cooperation on SAIs engaging with stakeholders, facilitating audit impact and advocating for SAI independence 	<ul style="list-style-type: none"> Develop new partners identification criteria Cooperate with IBP on joint report (see below) Cooperate with IBP on engaging with stakeholders (see Well-Governed SAIs work stream) Cooperate with IBP on facilitating audit impact (see Relevant SAIs work stream) Cooperate with IBP on advocating for SAI independence (see Independent SAIs work stream) 	<ul style="list-style-type: none"> Engage with at least five strategic partners by end of strategic plan
COMPONENT 2: BROKERAGE			
Global Call for Proposals Tier 1	<ul style="list-style-type: none"> Implemented two rounds of matching 	<ul style="list-style-type: none"> Awareness raising of availability and benefit of 	<ul style="list-style-type: none"> 35 SAIs Supported through GCP (both tiers)

Component and Initiative	Prior Achievements	Annual Plan 2020	Future Plans
	<ul style="list-style-type: none"> with 50% of concept notes received matched Started implementing new strategy with rolling application process 	<p>Global Call for Proposals Tier 1 (GCP T1)</p> <ul style="list-style-type: none"> Continue to implement GCP T1 strategy Implement phased approach for GCP T1 20 SAIs cumulatively supported (Tiers 1 and 2 or through other channels) 	
Global Call for Proposals Tier 2	<ul style="list-style-type: none"> Coordinated and assisted in the selection of the Tier 2 participating SAIs Solicited support for the 1st phase of implementation. Started 1st phase of implementation Coordinated the creation of Project Support Groups for participating SAIs 	<ul style="list-style-type: none"> Cooperate with Bilateral team on PAP-APP on lessons learned event for Tier 2 SAIs Design approach to replicating T2 in other regions based on lessons learned from evaluation of first round, SAI input and donor input 	<ul style="list-style-type: none"> Targeted approach (Tier 2) for scaling up support implemented in all regions (based on demand) 35 SAIs supported through GCP (both tiers)
Strengthening SAI-donor knowledge and relations	<ul style="list-style-type: none"> Workshops for SAIs Engaging with donors in AFROSAI-E (Tier 2), CREFIAF (Tier 2), ASOSAI and CAROSAI 	<ul style="list-style-type: none"> SAIs engaging with donors workshop ARABOSAI Re-Design donors engaging with SAIs workshop (including e-learning module) One Donors Engaging with SAIs workshop 	<ul style="list-style-type: none"> SAIs engaging with donors workshops in OLACEFS, PASAI, EUROSAI Two donors engaging with SAIs workshops
Strengthening SAI-SAI Peer Provider knowledge and relations		<ul style="list-style-type: none"> Raise awareness about potential Peer Providers of support and support the work of the CBC in this area 	<ul style="list-style-type: none"> Facilitate SAI-SAI Peer Provider of Support relationships Partner with CBC on delivering their work stream on peer-to-peer support
Enhancing Country-level coordination mechanisms	<ul style="list-style-type: none"> Research paper on coordination 10 SAIs supported in creating a country-level coordination plan at SAIs engaging with donors workshops 	<ul style="list-style-type: none"> Continue to raise awareness on benefits of coordination and best practices Support 10 more SAIs in creating a country-level coordination plan 	<ul style="list-style-type: none"> Develop coordination tool kit 35 SAIs supported in creating a country-level coordination plan
COMPONENT 3: MEASURING AND MONITORING SAI PERFORMANCE			
INTOSAI Global Survey and Global SAI Stocktaking:	<ul style="list-style-type: none"> Global Survey and Stocktaking reports 2010, 2013, 2017 Designed approach for joint IDI-IBP report Designed new INTOSAI Global Survey 2020 	<ul style="list-style-type: none"> Delivery of the INTOSAI Global Survey and Global SAI Stocktaking Report 2020 Develop, publish & disseminate IDI-IBP report about strengthening audit 	<ul style="list-style-type: none"> Dissemination of results and lessons learnt from the Global SAI Stocktaking Report 2020 Triannual INTOSAI Global Survey and Global SAI Stocktaking report

Component and Initiative	Prior Achievements	Annual Plan 2020	Future Plans
	<ul style="list-style-type: none"> Designed outline of 2020 Global SAI Stocktaking Report 	and PFM oversight arrangements	providing information about the evolution and trends of the SAIs capacities and performance
SAI Capacity Development Database	<ul style="list-style-type: none"> Development of the IDC portal, which includes the database. Redevelopment of the database functionality and navigation system within the portal. Enhanced user experience Interactive map More than 500 projects registered More than 350 registered users with admin rights updating information 	<ul style="list-style-type: none"> Assessment of the quality of the IDC Portal (including the database): through user survey and self-assessment Start registration of SAI capacity development projects focused on gender equality and inclusion Improve the database based on feedback from the users' survey Ensure continuous updates Highlight SAI independence and gender equality work within the IDC Portal 	<ul style="list-style-type: none"> Explore the possibility of integrating the database with other global databases
Global SAI performance data management	<ul style="list-style-type: none"> Collection of data on SAI capacity and performance through previous Global Stocktaking reports, SAI PMF assessments results, Open Budget Survey and PEFA-assessments 	<ul style="list-style-type: none"> Re-structuring IDI data gathering and storage to make it more accessible Complete population of SAI country pages 	<ul style="list-style-type: none"> Better sharing of global, regional and SAI level performance data – with due respect to the confidentiality of survey responses and unpublished assessment results
IDI sustainability reviews	<ul style="list-style-type: none"> Designed approach to selecting review topics First review focus on sustainability of IDI's cooperative audits 	<ul style="list-style-type: none"> Complete the first sustainability review of IDI's cooperative audits 	<ul style="list-style-type: none"> Refine the approach based on the pilot review, and select and implement next review Sustainability reviews across two work streams
COMPONENT 4: COMMUNICATION AND ADVOCACY			
Communication and advocacy within the INTOSAI-Donor Cooperation	<ul style="list-style-type: none"> IDC communication strategy developed and implemented Development of seven success stories Social media set up and running Strengthened relationships with INTOSAI bodies Relaunched newsletters Development of videos - advocacy work 	<ul style="list-style-type: none"> Development and publication of success stories aligned with the new IDC strategy which advocate for MoU principles Strengthen target messages in social media Redevelopment of GCP T1 communications material Increase advocacy for SAI independence with communication material Communication package redeveloped into more 	<ul style="list-style-type: none"> Continue to communicate the importance of SAIs in governance, democracy and state-society relations Communicate the role SAIs have in the achievement of SDGs Continue to support advocacy work for SAI independence Highlight good practices in capacity development initiatives

Component and Initiative	Prior Achievements	Annual Plan 2020	Future Plans
	<ul style="list-style-type: none"> Developed graphic manual GCP Communication material 	attractive and user-friendly digitised material such as infographic or videos	
IDI communication and advocacy	<ul style="list-style-type: none"> Development of IDI Communications and Advocacy Strategy Increased used of social media 	<ul style="list-style-type: none"> Development and publication of success stories Raise awareness of IDI work streams Social media strategy development and implementation Implement IDI brand manual Fully redeveloped IDI website Advocacy work based on the recommendations from the IDI-IBP report 	<ul style="list-style-type: none"> Continue strengthening IDI communications. More targeted activities according to type of audiences and according to the IDI and INTOSAI strategic priorities. Any initiative should be aligned with IDI communications principles.

C. Participation in GFU Initiatives

Component and Initiative	Participating Organizations
COMPONENT 1: STRATEGIC PARTNERSHIPS	
Strengthening capacity and relations with INTOSAI Regions	INTOSAI Regions and Sub-regions
Engaging new partners and strategic partnership management	Potential new strategic partner organizations
COMPONENT 2: BROKERAGE	
GCP Tier 1	Open for all SAIs included in the OECD DAC list
GCP Tier 2	Current Tier 2 SAIs and new SAIs to be determined based on selection criteria to be developed.
Strengthening SAI-donor relations	SAIs included in the OECD DAC list. Donors that support SAI capacity development.
Strengthening SAI-SAI Peer Provider knowledge and relations	SAIs included in the OECD DAC list SAI Peer Providers of Support
Enhancing country-level coordination mechanism	CAROSAI and ARABOSAI SAIs participating in SAI donor engagement workshops
COMPONENT 3: MEASURING AND MONITORING SAI PERFORMANCE	
Global Survey and Stocktaking:	The Global SAI Stocktaking report will be made publicly available and will provide valuable SAI performance information to SAIs, INTOSAI, INTOSAI regions, donors, and other stakeholders
IDI-IBP Report	The IDI-IBP report will be made publicly available and will provide valuable information about the importance of strengthening audit and PFM oversight arrangements to SAIs, INTOSAI, INTOSAI regions, Donors and other stakeholders
SAI Capacity Development Database	The database provides information about global, regional and country-level SAI capacity development initiatives to SAIs, INTOSAI, INTOSAI regions, donors and other stakeholders

Component and Initiative	Participating Organizations
Global SAI performance data management	The data management system intends to provide consolidated information about SAI performance and capacity support to SAIs, INTOSAI, INTOSAI regions, donors and other stakeholders
IDI Sustainability Reviews	SAIs that have participated in IDI Cooperative Audits will provide the data for making the assessments and receive feedback and lessons learned from the reviews
COMPONENT 4: COMMUNICATION AND ADVOCACY	
IDI	The primary audience for the IDI Communications strategy includes SAIs in developing countries, INTOSAI bodies and regions, Development partners and UN, Global CSOs working on Good Governance, Policy makers (developing countries), Global legislature fora and Providers of support (SAIs, INTOSAI Regions, consultants etc.)

Key: * denotes participation (at own cost) by a SAI not on the DAC list of countries or territories eligible for development assistance

D. Partners and Resources

Component and Initiative	Partner	Role (Brief Description)
Global Foundations	OAG Norway, Sida Sweden, Austrian Development Agency, DFID UK	Core Funding to IDI
	European Union, DFID UK, SECO Switzerland	Earmarked Funding for Global Foundations
COMPONENT 1: STRATEGIC PARTNERSHIPS		
Strengthening capacity and relations with INTOSAI Regions	INTOSAI Regions and Sub-Regions	Advise IDI GFU on initiatives for developing SAIs in respective regions
Engaging new partners and strategic partnership management	New partnerships: if applicable	Assist IDI in achieving its strategic objectives by advocating on key SAI issues
COMPONENT 2: BROKERAGE		
GCP Tier 1	Donors INTOSAI Regions IDC Peer providers of support	Share GCP materials, support proposals Disseminate information about GCP Strategic direction for Tier 1 Support concept notes
GCP Tier 2	Donors INTOSAI Regions Peer providers of support IDC	Provide financial and /or technical support Participate in developing tier 2 rollout in other regions Support proposals Strategic management of Tier 2 and selection of SAIs
Strengthening SAI-Donor relations	Donors	Funding, participate in donor round table meetings, presentations at SAI-Donor engagement workshops
Strengthening SAI-SAI Peer Provider knowledge and relations	INTOSAI CBC	Manage the CBC work stream on peer-peer support, provide input on communication material in awareness raising campaign
	IDC	Promote the importance and value of peer-peer cooperation
	INTOSAI Regions	Assist with identifying peer providers in the respective regions
Enhancing country-level coordination mechanism	INTOSAI Regions	Promote coordination best practices and guidance Strategic issue for discussion at IDSC meetings

Component and Initiative	Partner	Role (Brief Description)
	IDC	
COMPONENT 3: MEASURING AND MONITORING SAI PERFORMANCE		
Global Survey and Stocktaking:	INTOSAI Regions, Goal Chairs, Chair, General Secretariat IBP as the key partner	Members of the global survey committee which will make strategic decisions on design and structure IDI-IBP joint report: Joint analysis of data and decision making on report conclusions and recommendations
SAI Capacity Development Database	Donors, INTOSAI regions and SAIs	Update and register information about SAI capacity development initiatives
COMPONENT 4: COMMUNICATION AND ADVOCACY		
IDC	IDC members	Communicate about the importance of SAIs and the need to strengthen and scaled up support to them that is SAI-led, well-coordinated and harmonized with strategies
IDI	INTOSAI Regions, Goal Chairs, Chair, General Secretariat	Raising awareness on the role, benefits and challenges of SAIs. Communicating successes in SAI development

E. Annual Delivery Plan

Global Foundations Initiative	Task	Link to IDI Supported SAI Output Indicator*	Specific Risks (beyond IDI Risk Register)	Plan/Actual	Planned Result (by year end)
COMPONENT 1: STRATEGIC PARTNERSHIPS					
Initiative 1: Operational management of the IDC	Task 1.1: Organize IDSC and donor coordination meetings	30, 29,34		Original Plan	IDSC meeting held, and summary circulated.
	Task 1.2: Arrange leadership and donor coordination group teleconferences				Teleconferences with INTOSAI leadership and donors completed
	Task 1.3: Arrange IDI Board - IDSC annual dialogue				Strategic dialogue with IDI Board completed, and summary circulated
	Task 1.4: Coordinate, facilitate and monitor the implementation of the IDC Strategy			Revised Plan	
				Actual	
Initiative 2: Strengthening capacity and relations with INTOSAI Regions	Task 2.1: Consultations with INTOSAI Regions	32		Original Plan	All INTOSAI regions trained in donor engagement (at INTOSAI- Regions platform meeting)
	Task 2.2:			Revised Plan	

Global Foundations Initiative	Task	Link to IDI Supported SAI Output Indicator*	Specific Risks (beyond IDI Risk Register)	Plan/Actual	Planned Result (by year end)
	<p>Consultations with IDI regional managers and work streams</p> <p>Task 2.3: Attend one regional meeting and INTOSAI - Regions Platform</p> <p>Task 2.4: Conduct donor engagement training for regions at INTOSAI - Regions Platform</p>			Actual	
Initiative 3: Partnerships with other INTOSAI bodies	Task 3.1: Support other INTOSAI bodies with donor engagement training at INTOSAI-Region's platform meeting	31		Original Plan	<p>Participating INTOSAI Bodies trained in donor engagement</p> <p>New partnerships with INTOSAI Bodies agreed where applicable</p>
				Revised Plan	
				Actual	
Initiative 4: Engaging new partners and strategic partnership management	<p>Task 4.1: Develop criteria for identifying new partners</p> <p>Task 4.2: Reach out to potential partners based on developed criteria</p>	31		Original Plan	<p>New partners identification criteria finalised and disseminated to IDI staff</p> <p>New partnerships established, if applicable criteria are met</p>
				Revised Plan	
				Actual	
COMPONENT 2: BROKERAGE					
Initiative 1: GCP Tier 1	<p>Task 1.1: Review and disseminate GCP T1 concept notes submitted</p> <p>Task 1.2: Implement phased approach for GCP T1</p> <p>Task 1.3:</p>	33	Lack of donor interest in new proposals	Original Plan	<p>11 additional SAIs supported (20 cumulatively)</p> <p>Communication materials developed</p> <p>Concept note at a glance flyer developed</p>

Global Foundations Initiative	Task	Link to IDI Supported SAI Output Indicator*	Specific Risks (beyond IDI Risk Register)	Plan/Actual	Planned Result (by year end)
	Develop additional communications materials Task 1.4: Create concept note at a glance flyer for all submissions			Revised Plan Actual	
Initiative 2: GCP Tier 2	Task 2.1: Assess and respond to Tier 2 selection evaluation Task 2.2: Tier 2 lessons learned workshop with PAP-APP Task 2.3: Design new targeted approach Task 2.3: Develop selection criteria for new round of GCP Tier 2 in other regions Task 2.4: Develop Tier 2 committee TOR Task 2.5: Tier 2 committee teleconferences Task 2.6: Consultations with regional bodies on operationalising new Tier 2 Task 2.7: Recommend SAIs to be selected in new Tier 2	33	Insufficient interest from SAIs, donors Limited availability of peer-partners	Original Plan	New targeted approach designed for new round of GCP Tier 2 in other regions Tier 2 committee in place and functioning SAIs under 2nd round of Tier 2 selected and recommended to IDSC
				Revised Plan	
				Actual	
Initiative 3: Strengthening SAI-Donor knowledge and relations	Task 3.1: One SAIs engaging with donors' workshop in ARABOSAI Task 3.2:	33		Original Plan	15 SAIs trained on working with donors 20 donor representatives trained on working with SAIs
				Actual	

Global Foundations Initiative	Task	Link to IDI Supported SAI Output Indicator*	Specific Risks (beyond IDI Risk Register)	Plan/Actual	Planned Result (by year end)
	Re-design donor working with SAI workshop with e-learning Task 3.3: 1 Donors engaging with SAIs workshop			Revised Plan	
Initiative 4: Strengthening SAI-SAI Peer Provider knowledge and relations	Task 4.1: Consultations with CBC on peer providers Task 4.2: Develop communications material with CBC Task 4.3: Identify and classify peer providers of support per region			Original Plan	Communications materials developed Raised awareness of potential Peer providers of support
				Actual	
				Revised Plan	
Initiative 5: Enhancing country-level coordination mechanism	Task 5.1: Develop communication material Task 5.2: Develop coordination plan template Task 5.3: Review and assist SAIs with finalising coordination plans created during SAI-Donor engagement workshops			Original Plan	Support 10 SAIs to develop a coordination plan Raise awareness about the benefits of coordination and best practices
				Actual	
				Revised Plan	
COMPONENT 3: MEASURING AND MONITORING SAI PERFORMANCE					
Initiative 1: Global Survey, Stocktaking Report and Joint IDI-IBP Report	Task 1.1: Development and publication of the 2020 INTOSAI Global survey and the Global SAI Stocktaking Report Task 1.2: Development, publication and dissemination of the IDI-IBP joint report	29	Low response rate to the Global Survey	Original Plan	Global Survey Completed Stocktaking Report published in English IDI-IBP report completed and disseminated
				Revised Plan	
				Actual	
Initiative 2	Task 2.1		Users don't update	Original Plan	Updated database with over 600 projects registered

Global Foundations Initiative	Task	Link to IDI Supported SAI Output Indicator*	Specific Risks (beyond IDI Risk Register)	Plan/Actual	Planned Result (by year end)	
SAI Capacity Development Database	Administer the updates and registration of new information			Revised Plan		
				Actual		
	Task 2.2: Request strategic partners to register projects focused on gender equality and SAI Independence.				Original Plan	Two projects on gender equality and on SAI independence registered in database and highlighted in the IDC portal
					Revised Plan	
					Actual	
	Task 2.3: User survey to gather feedback on the usage of the IDC Portal			Low participation in survey	Original Plan	Collection of feedback from the 10 IDC members that most actively use the Portal
					Revised Plan	
					Actual	
	Task 2.4: Improvement of the database - based on a user survey				Original Plan	Simple and user-friendly database updated based on users' feedback
					Revised Plan	
					Actual	
	Initiative 3 Global SAI performance data management	Task 3.1: Populating the SAI country pages			Original Plan	100% of SAI country pages populated
Revised Plan						
Actual						
Initiative 4 IDI sustainability reviews	Task 4.1: Sustainability review of IDI Cooperative Audits	30		Original Plan	Implemented first sustainability reviews of IDI Cooperative Audits	
				Revised Plan		
	Task 4.2: Disseminate findings to improve IDI's Cooperative Audit Model			Actual	Key findings shared with stakeholders	
COMPONENT 4: COMMUNICATION AND ADVOCACY						
Initiative 1: IDC communications and advocacy	Task 1.1: Develop 2 success stories (SDGs and SAI Independence)	34	Partners don't assist in the development of stories	Original Plan	Two success stories published and disseminated	
				Revised Plan		
				Actual		

Global Foundations Initiative	Task	Link to IDI Supported SAI Output Indicator*	Specific Risks (beyond IDI Risk Register)	Plan/Actual	Planned Result (by year end)	
	Task 1.2: Strengthen IDC’s positioning in social media		Low engagement rate in social media	Original Plan	Improved social media communication through targeted messages	
				Revised Plan		
				Actual		
	Task 1.3: Redeveloped GCP Tier 1 communications material			End-users do not receive communications material	Original Plan	New GCP T1 communications material developed and disseminated
					Revised Plan	
					Actual	
	Task 1.4: Redesign of communications package - infographic, videos	34			Original Plan	Two videos disseminated. Infographic developed and used in international/regional events.
					Revised Plan	
					Actual	
	Task 1.5: Advocacy on SAI independence: Develop concept and approach candidate for SAI Independence Ambassador Task 1.6: SAI Independence session delivered at the SAI-Donor engagement workshops Task 1.7: SAI Independence session designed for events/workshops with donor engagement Task 1.8:	34			Original Plan	Ambassador appointed and advocacy plan developed SAI independence session delivered at the SAI-Donor engagement workshops SAI Independence session designed for the donors working with SAIs workshop Raising awareness of importance of SAI independence in social medial posts
					Revised Plan	
					Actual	

Global Foundations Initiative	Task	Link to IDI Supported SAI Output Indicator*	Specific Risks (beyond IDI Risk Register)	Plan/Actual	Planned Result (by year end)
	Promotion of SAI independence in social medial posts			Actual	
Initiative 2: IDI communication and advocacy	Task 2.1: Development of three success stories (on gender equality, SDGs, ISSAIs)		End-users do not receive communications material	Original Plan	Publication and dissemination of the three success stories
				Revised Plan	
				Actual	
	Task 2.2: Send campaigns to IDI stakeholders to raise awareness of the contribution that IDI work streams are making towards INTOSAI objectives		Campaigns blocked by other servers, users do not receive the intended message	Original Plan	Six campaigns sent to all regions and stakeholders in all INTOSAI languages
				Revised Plan	
				Actual	
	Task 2.3: Develop and implement social media procedures		Low engagement rate	Original Plan	Improved social media posting and generating higher engagement rate
				Revised Plan	
				Actual	
	Task 2.4: Implement IDI brand manual			Original Plan	IDI communications material updated with new brand manual
				Revised Plan	
				Actual	
	Task 2.5: Promotion of the IDI-IBP report; its conclusions and recommendations.	29		Original Plan	Report promoted through different channels of communications
				Revised Plan	
				Actual	

* As per IDI Results Measurement System – see IDI Operational Plan Annex 1

F. Contribution to IDI Cross-Cutting Priorities

Involvement of SAI leaders in Change: SAI leaders are closely involved in our engagement with the current crop of Tier 2 SAIs. In addition, SAI leadership will be key target audiences for our awareness raising objectives for

donor engagement (ensuring SAI led processes) and our advocacy work surrounding the INTOSAI Global Stocktaking and IDI-IBP reports.

Gender and Inclusiveness: Gender and inclusiveness will be incorporated into the larger tasks this year, especially the Global Survey, which is being designed with a gender perspective in mind. We are also looking for Gender focused success stories as part of our advocacy and communications work and looking to amend the database with gender projects. In our workshops and events, we will also make efforts to ensure inclusive participation.

Stakeholder engagement: Stakeholder engagement is the direct objective of many of the interventions, as such it is not a cross-cutting issue in this instance.



ANNEXES

Annexes

A.1 IDI Results Measurement System

The results framework requires an annual review to ensure it is consistent with plans and available resources. In light of lessons learned summarised in chapter 8 of the Operational Plan, the following amendments have been made to the IDI Results Framework. They are also reflected in the framework.

- Amended definition and targets for IDI output indicator 2 to reflect a decision to develop targeted communications, advocacy & guidance materials and courses on SAI Independence rather than a single Global Public Good 'Towards SAI Independence'.
- Change to definition of indicator 10 reflecting change to IDI's definition of SAI-level support.
- Merger of IDI output 11 into IDI output 8, reflecting that guidance for SAIs on engaging with stakeholders will be integrated into IDI's SAI Strategic Management Guidance, to facilitate SAIs to develop one holistic strategic plan rather than piecemeal plans.
- IDI output indicator 13 targets changed to reflect postponement of final Performance Audit iCAT and handbook from 2019 to 2020, and 3 QA tools from 2020 to 2021, due to enhanced IDI quality assurance of global public goods.
- Increased targets on IDI output indicator 14 to reflect change in delivery mechanism from SAI level ISSAI Implementation Support (SLIIS) to a combination of regional/sub-regional and onsite support enabling greater outreach.
- Changed targets for IDI output indicator 15 regarding PESA pilot timetable based on initial IDI experience of inputs required for developing professional digital education material.
- Adjusted definition and targets for IDI output indicator 16 reflecting changed delivery approach: no distinction between QA reviewers and facilitators; no training of experts on SAI level ISSAI Implementation Support; increased training on Cooperative Financial Audit
- Adjusted targets for IDI output indicator 17, reflecting decision not to provide SAI level support for additional SAIs during 2020, and need to decide future delivery mechanism.
- Adjusted target for IDI output indicator 18 to include piloting the IDI SDGs Audit Model (ISAM)
- Amended targets for IDI output indicator 20 to increase targets on SAI staff trained on SDG audits reflecting continued scale-up, and reduced targets on Facilitating Audit Impact reflecting delayed launch of initiative.
- Amended 2020 target for IDI output indicator 21 to reflect delay in launch of IDI's data analytics initiative from 2019 to 2020.
- Amended definition and targets for IDI output indicator 22 to reflect a new planned partnership and work with the International Budget Partnership, as well as a change to planned timing of the launch of IDI's Facilitating Audit Impact initiative.
- Improved definition of IDI output indicator 30 to clarify that the focus of IDI Sustainability Reviews is on sustainability rather than sustainability and impact.
- Improved definition of IDI supported SAI Output indicator 10, reflecting a more nuanced definition of SAI-level support agreed during 2019.
- Increased targets on IDI supported SAI Output indicator 12 to reflect change in delivery mechanism from SAI level ISSAI Implementation Support (SLIIS) to a combination of regional/sub-regional and onsite support enabling greater outreach.
- IDI supported SAI Output indicator 14 removed following decision not to run SAI Level ISSAI Implementation Support (SLIIS) initiative.

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



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

IDI Outputs: directly under the control of IDI

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

Global SAI capacity and outputs: the longer-term institutional and organisational changes in SAI performance, to which all IDI and other SAI-support initiatives contribute

SAI outcomes: changes resulting from stronger SAIs, delivering value and benefits for citizens

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

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

IDI Outputs

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

Expected Results	Indicator No.	Indicator Definition	Source	Baseline (Date)	Target/ Actual	Targets and Actual Results (by calendar year)					Comments
						2019	2020	2021	2022	2023	
INDEPENDENT SAIs											
SAI-level support to strengthen independence	1	Cumulative No. of SAIs provided SAI-level support on independence under IDI's Independence work stream during 2019-23	IDI Annual Performance & Accountability Reports	2 (2018)	Target	3	5	7	9	11	
					Actual						
Global public goods on SAI independence developed & disseminated	2	Progress on development of SAI Independence Knowledge Centre including Communications, Advocacy & Guidance Materials, and eLearning Courses & Webinars	IDI Annual Performance & Accountability Reports; IDI website analytics	Draft Guide on 'Towards SAI Independence' (2018)	Target	ToRs for Knowledge Centre	Knowledge Centre Launched & Populated	eLearning courses / webinars piloted for SAI & DP staff	Knowledge centre gets over 200 unique views per year	Knowledge centre gets over 300 unique views per year	
					Actual						
SAI professional staff capacity in independence developed	3	Cumulative number of SAI leaders and staff supported to develop their professional capacity for assessing and strengthening SAI independence (and female participation rate each year)	IDI internal monitoring system	30 (53% female) (2017)	Target	60 (44% female)	100 (44% female)	160 (44% female)	240 (44% female)	340 (44% female)	
					Actual						
Global Advocacy and knowledge centre on SAI independence	4	Cumulative number of global/regional events at which IDI presents on value of SAI independence to stakeholders outside INTOSAI; and cumulative number of IDI knowledge products on status of & approaches to strengthening SAI independence	IDI Annual Performance & Accountability Reports	Events: 1 Products: 1 (2018)	Target	Events: 3 Products: 2	Events: 6 Products: 4	Events: 9 Products: 6	Events: 12 Products: 8	Events: 15 Products: 10	
					Actual						
Rapid advocacy support to sustain SAI independence	5	Cumulative % of cases of threats to SAI independence referred to IDI (by the SAI or partner) to which IDI has helped develop a coordinated stakeholder response to support the SAI, issued within 30 days of referral	IDI Annual Performance & Accountability Reports	Mechanism not established	Target	Mechanism established	30 %	50 %	60 %	75 %	
					Actual						

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

Expected Results	Indicator No.	Indicator Definition	Source	Baseline (Date)	Target/ Actual	Targets and Actual Results (by calendar year)					Comments
						2019	2020	2021	2022	2023	
PROFESSIONAL SAIs											
Global public goods to support ISSAI implementation developed & maintained as per quality requirements	13	% ISSAI Implementation GPGs developed as per IDI QA protocol and maintained as per maintenance schedule (iCATS, ISSAI Implementation Handbooks and QA Guidance and tools for FA, PA, CA)	IDI Annual Performance & Accountability Reports	22% (2018)	Target Actual	44 % 	67 % 	100 % 	100 % 	100 % 	9 GPGs for ISSAI Implementation. 2 GPGs ready in 2018, 4 in 2019, 6 in 2020 and all 9 in 2021.
SAIs supported in assessing ISSAI implementation needs	14	Cumulative number of SAIs supported by IDI in conducting mapping, iCATs and writing IINA report	IDI Annual Performance & Accountability Reports	2 (2018)	Target Actual	2 	5 	10 	15 	20 	Combination of regional/sub-regional support and on-site support
SAIs supported in professional staff development	15	Progress in developing, implementing and quality assuring the Professional Education for SAI Auditors (PESA) pilot framework	IDI Annual Performance & Accountability Reports	PESA pilot framework and syllabus (2018)	Target Actual	Design complete for 4 out of 17 PESAI-P digital education papers	PESA-P digital education designed, developed and launched	PESAI-P digital education delivered, support social learning and completion of initial professional development portfolio. PESA -P assessment materials developed.	Conduct PESA pilot assessments (online exams)	Document lessons learned & peer review	
SAIs supported in professional staff development	16	Cumulative number of SAI staff trained through PESA, ISSAI Implementation Needs Assessment (IINA), QA reviewers, SAI Young Leaders and coaches, training in cooperative Financial ISSAI based audit (CFA) (and female participation rate each year)	IDI Annual Performance & Accountability Reports	PESA: 0 IINA: 0 QA Rev: 65 SYL: 20 CFA: 0 Total: 85 (2018)	Target Actual	PESA: 12 IINA: 0 QA Rev: 80 SYL: 50 CFA: 23 Total: 165 (44% female)	PESA: 627 IINA: 30 QA Rev: 100 SYL: 50 CFA: 50 Total: 857 (44% female)	PESA: 627 IINA: 60 QA Rev: 120 SYL: 80 CFA: 50 Total: 937 (44% female)	PESA: 627 IINA: 80 QA Rev: 140 SYL: 80 CFA: 50 Total: 977 (44% female)	PESA: 627 IINA: 100 QA Rev: 160 SYL: 110 CFA: 50 Total: 1047 (44% female)	
SAIs supported in enhancing audit quality	17	Cumulative number of SAIs supported by IDI in enhancing audit quality (e.g. support for QA needs assessment, developing QA policy, QA manual, training staff on QC and QA, QA reviews)	IDI Annual Performance and Accountability Reports	1 (2018)	Target Actual	2 	2 	TBC 	TBC 	TBC 	Approach to future delivery of QA support to be re-examined.

Expected Results	Indicator No.	Indicator Definition	Source	Baseline (Date)	Target/ Actual	Targets and Actual Results (by calendar year)					Comments
						2019	2020	2021	2022	2023	
RELEVANT SAIs											
Global public goods to support Auditing the SDGs developed, quality assured and disseminated	18	Progress in developing and disseminating GPGs on Audit of SDGs and other products		Auditing SDGs Version 0 exposed for comment (2018)	Target	Auditing SDGs Version 1 & Compendium published	Audit Model for auditing SDG implementation developed	IDI SDGs Audit Model (ISAM) Piloted	Audit Model for auditing SDG implementation updated		
					Actual						
Outreach for innovation in audit and education practice	19	Cumulative number of participants (SAIs and stakeholders from all countries) covered through Green Hat: IDI Innovation Exchange series webinars and seminars; UN-IDI SAI Leadership and Stakeholder meeting (and female participation rate each year)	IDI Annual Performance & Accountability Reports	UN/IDI SAI Leaders & Stakeholders 275 (2018)	Target	Green Hat: 70 UN/IDI: 345 Total: 415 (44% female)	Green Hat: 140 UN/IDI: 345 Total: 485 (44% female)	Green Hat: 210 UN/IDI: 345 Total: 555 (44% female)	Green Hat: 280 UN/IDI: 345 Total: 625 (44% female)	Green Hat: 350 UN/IDI: 345 Total: 695 (44% female)	
					Actual						
SAIs supported in professional staff development	20	Cumulative number of SAI staff trained through cooperative audits for SDGs, using data analytics, eLearning specialists, blended learning specialist, LMS administrators, facilitating audit impact (and female participation rate each year)	IDI Annual Performance and Accountability Reports	SDG Audit: 206 ELS: 71 BLS: 32 LMS: 97 FAI: 0 Total: 406 (2018)	Target	SDG Audit: 206 ELS: 141 BLS: 32 LMS: 127 FAI: 0 Total: 506 (44% female)	SDG Audit: 250 ELS: 141 BLS: 32 LMS: 127 FAI: 10 Total: 560 (44% female)	SDG Audit: 275 ELS: 141 BLS: 32 LMS: 137 FAI: 55 Total: 640 (44% female)	SDG Audit: 300 ELS: 141 BLS: 32 LMS: 147 FAI: 75 Total: 695 (44% female)	SDG Audit: 325 ELS: 141 BLS: 32 LMS: 147 FAI: 95 Total: 740 (44% female)	
					Actual						
SAIs supported in leveraging on technology	21	Cumulative number of SAIs supported in exploring use of data analytics in audit	IDI Annual Performance & Accountability Reports	0 (2018)	Target	0	8	20	30	30	Support initiative will be planned and designed in 2020
					Actual						
SAIs supported in facilitating audit impact	22	Progress on IDI-IBP Joint Report on 'Assessing the Audit & Oversight Value Chain' [delivered under GFU], and Cumulative number of SAIs supported in Facilitating Audit Impact (FAI) through writing audit messages and engaging with key stakeholders	IDI Annual Performance & Accountability Reports	0 (2018)	Target	IDI-IBP Partnership Established	Joint report published & launched	3 SAIs Supported	5 SAIs Supported	10 SAIs Supported	IBP Partnerships starts 2019. FAI initiative will be planned and designed in 2020.
					Actual						

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

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

IDI Supported SAI Capacity and Output Indicators

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

Expected Results	Indicator No.	Indicator Definition	Source	Baseline (Date)	Target / Actual	Targets and Actual Results (by calendar year)					Comments
						2019	2020	2021	2022	2023	
INDEPENDENT SAIs											
SAIs assess their independence	1	Cumulative number of SAIs (supported by IDI's independence work stream) that complete a mapping / assessment of the current state of their legal & practical independence	IDI Annual Performance & Accountability Reports	2 (2018)	Target Actual	2 	3 	5 	7 	9 	Target lags the target on number of SAIs supported
SAI engagement strategy to strengthen independence	2	Cumulative number of SAIs (supported by IDI) that develop (to at least draft stage) a strategy to engage with stakeholders on strengthening SAI independence	IDI Annual Performance & Accountability Reports	0 (2018)	Target Actual	1 	2 	4 	6 	8 	
Strengthened SAI legal framework	3	Cumulative number of SAIs (supported by IDI) that develop a new draft audit act (or audit clause(s) in a wider legal document) and submit this to their national legislature for debate	IDI Annual Performance & Accountability Reports	1 (2018)	Target Actual	1 	2 	3 	4 	5 	
WELL-GOVERNED SAIs											
SAI performance assessments conducted and published	4	Cumulative number of SAIs (all countries) with a finalised SAI performance report based on the SAI PMF framework a) First time assessment b) Repeat assessment c) Published assessment	IDI Annual Performance & Accountability Reports	a) 47 b) 2 c) 11 (2018)	Target Actual	a) 65 b) 10 c) 15	a) 70 b) 15 c) 20	a) 75 b) 20 c) 25	a) 80 b) 25 c) 30	a) 85 b) 30 c) 35	
SAI performance assessments used	5	Percentage of all (i.e. cumulative) finalised SAI PMF assessments (all countries) that are reported as having been used as basis for SAI strategic planning and/or capacity building projects	IDI Annual Performance & Accountability Reports	82% (2018) (24/29)	Target Actual	90 % 	90 % 	90 % 	90 % 	90 % 	
SAI strategic plans developed	6	Cumulative number of SAIs (supported by IDI's well-governed SAIs work stream) that finalise a SAI-level strategic plan	IDI Annual Performance & Accountability Reports	0 (2018)	Target Actual	10 	15 	20 	25 	30 	
SAI's report on their performance	7	Cumulative number of SAIs (supported by IDI) that complete a report on achievements against their strategic plan (including use of a performance measurement system)	IDI Annual Performance & Accountability Reports	0 (2018)	Target Actual	10 	15 	20 	25 	30 	
Stronger SAI Code of Ethics	8	Cumulative number of SAIs (supported by IDI) that complete assessments of their practices in implementing SAIs Code of Ethics (ISSAI 130)	IDI Annual Performance & Accountability Reports	0 (2017)	Target Actual	Eng: 10 Ara: 10 Spa: 10 Fre: 0	Eng: 10 Ara: 10 Spa: 10 Fre: 10	Eng: 10 Ara: 10 Spa: 10 Fre: 10	Eng: 10 Ara: 10 Spa: 10 Fre: 10	Eng: 10 Ara: 10 Spa: 10 Fre: 10	
SAIs Engage with Stakeholders	9	Cumulative number of SAIs (supported by IDI) that complete their stakeholder engagement strategy and action plan	IDI Annual Performance & Accountability Reports	0 (2017)	Target Actual	44 	78 	78 	78 	78 	
SAIs Engage with Stakeholders	10	Cumulative number of SAIs (supported by IDI) whose annual (or other) report demonstrates significant progress against the main priorities of its Stakeholder Engagement Strategy, as assessed by IDI	IDI Annual Performance & Accountability Reports	0 (2018)	Target Actual	5 	10 	15 	15 	15 	
SAIs Partner to Fight Corruption	11	Cumulative number of SAIs that establish a SAI-Stakeholder platform for fighting corruption	IDI Annual Performance & Accountability Reports	0 (2018)	Target Actual	0 	6 	12 	12 	12 	

Expected Results	Indicator No.	Indicator Definition	Source	Baseline (Date)	Target / Actual	Targets and Actual Results (by calendar year)					Comments
						2019	2020	2021	2022	2023	
PROFESSIONAL SAIs											
SAIs assess ISSAI implementation needs	12	Cumulative number of SAIs (supported by IDI) that develop IINA Report	IDI Annual Performance & Accountability Reports	1 (2018)	Target Actual	2	5	10	15	20	
Professional SAIs Auditors and Young Leaders	13	Cumulative number of IDI certified SAI auditors and SAI Young Leader graduates (NB. Included as IDI-SAI Output as successful certification/graduation depends on the SAI staff & is a measure of enhanced SAI capacity)	IDI Annual Performance & Accountability Reports	20 (SYL) (2018)	Target Actual	SYL: 20 PESA: 0 (44% female)	SYL: 40 PESA: 0 (44% female)	SYL: 40 PESA: 300 (44% female)	SYL: 60 PESA: 300 (44% female)	SYL: 60 PESA: 300 (44% female)	
	14	N/A - INDICATOR REMOVED FOLLOWING DECISION NOT TO RUN SAI LEVEL ISSAI IMPLEMENTATION SUPPORT (SLIIS) INITIATIVE.			Actual						
SAIs conduct ISSAI based audits	15	Cumulative number of SAIs supported by IDI to submit ISSAI-based Cooperative / pilot audits to the relevant authority	IDI Annual Performance & Accountability Reports	2 (2018)	Target Actual	8	8	8	11	11	IDI-ASEANSAI CAFA, SLIIS
SAIs implement quality assurance mechanisms	16	Cumulative number of SAIs (provided SAI-level support by IDI) to issue a Quality Assurance review report of at least one audit discipline	IDI Annual Performance & Accountability Reports	1 (2018)	Target Actual	2	2	TBC	TBC	TBC	
SAI cooperative audit reports subject to quality assurance reviews	17	Cumulative number of Cooperative audit reports subjected to a quality assurance review organised by IDI (across all IDI work streams)	IDI Annual Performance & Accountability Reports	3i: 42 (PA: 22, CA: 17, FA: 3) (2018)	Target Actual	3i: 42 SFC: 18 SDG: 8 CFA: 8 CCA: 0 Total: 76	3i: 42 SFC: 52 SDG: 38 CFA: 8 CCA: 0 Total: 140	3i: 42 SFC: 52 SDG: 45 CFA: 8 CCA: 0 Total: 147	3i: 42 SFC: 52 SDG: 45 CFA: 8 CCA: 7 Total: 154	3i: 42 SFC: 52 SDG: 45 CFA: 8 CCA: 15 Total: 162	
RELEVANT SAIs											
SAIs audit preparedness for and implementation of the SDGs	18	Cumulative number of SAIs supported by IDI which submit (ISSAI-based) Cooperative audit report focused on the SDGs to the relevant authority (e.g. audit of preparedness for the SDGs, implementation of specific SDG goals and targets)	IDI Annual Performance & Accountability Reports	3 (2018)	Target Actual	8	38	45	45	55	
SAIs innovate by leveraging on technological advancements	19	Cumulative number of SAIs supported by IDI which submit (ISSAI-based) cooperative audit reports (where data analytics has been used in the audit process)	IDI Annual Performance & Accountability Reports	0 (2018)	Target Actual	0	0	10	20	20	
SAIs enhance the impact of their audits	20	Cumulative number of SAIs (supported by IDI) which convey key messages and engage with key stakeholders to facilitate implementation of audit recommendations from IDI supported Audits	IDI Annual Performance & Accountability Reports	0 (2018)	Target Actual	0	0	2	2	5	
SAIs Engage in Audits of Relevance to Citizens	21	Cumulative number of SAIs completing and submitting ISSAI-based Cooperative audits of the institutional framework to fight corruption to the relevant authority (delivered under the Well-Governed SAIs work stream)	IDI Annual Performance & Accountability Reports	0 (2017)	Target Actual	Eng: 18 Ara: 10 Spa: 10 Fre: 14	Eng: 18 Ara: 10 Spa: 10 Fre: 14	Eng: 18 Ara: 10 Spa: 10 Fre: 14	Eng: 18 Ara: 10 Spa: 10 Fre: 14	Eng: 18 Ara: 10 Spa: 10 Fre: 14	

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

Global SAI Capacity and Output Indicators

The following indicators are IDI's key indicators for longer-term measurement of changes in the performance of SAIs. These are measured every three years from data such as the INTOSAI Global Survey, SAI PMF assessments, PEFA assessments and the Open Budget Survey. IDI reports on global results every three years through its Global SAI Stocktaking Report, which reflects that such indicators change slowly overtime and are resource intensive to measure. Future stocktaking reports are expected in 2020 and 2023, building on the 2010, 2014 and 2017 reports. While the efforts of IDI and other providers of support contribute to these results, ultimately these results are under the control of SAIs and (especially regarding SAI independence) subject to the institutional environment in which SAIs operate. There can be no direct attribution from IDI performance to changes in global SAI performance. These indicators are presented according to the domains of SAI performance and additional cross-cutting issues. The indicators refer to SAIs in developing countries unless otherwise stated.

Expected Results	Indicator No.	Indicator Definition	Source	Baseline (Date)	Target / Actual	Target / Actual		Comments
						2020	2023	
DOMAIN A: SAI Independence								
SAI Independence	1	% of SAIs with independence and mandate largely consistent with ISSAI 10	SAI PMF (Pilot): SAI-6 and SAI-7, score 3 or higher on both; or SAI PMF (Final): SAI-1 and SAI-2, score 3 or higher on both	44% (2017)	Target	50 %	55 %	
					Actual			
Prevention of Executive Interference in the SAI budget	2	% of SAIs reporting that they manage their own budget without interference from the executive	INTOSAI Triennial Global Survey (Question 9 part 6 in 2017 Survey), as reported in the INTOSAI Stocktaking Report.	28% (2017)	Target	35 %	40 %	
					Actual			
Protection of the SAI Head from Unjust Removal	3	% of countries in which a branch of government other than the executive must give final consent before the head of the SAI can be removed from office	International Budget Partnership Open Budget Survey: Question 120(2017 version)/ 117(2015 version) score of A	73% (2015)	Target	75 %	80 %	
					Actual			
DOMAIN B: SAI Governance								
SAI Strategic Planning	4	% of SAIs with a strategic planning cycle that broadly follows good practices	SAI PMF (Pilot): SAI-8 score 3 or higher; or SAI PMF (Final) SAI-3 score 3 or higher	28% (2017)	Target	35 %	40 %	
					Actual			
SAIs Reporting Publicly on their Performance	5	% of SAIs that follow the ISSAI 20 practice of measuring and publishing annual reports on their performance	SAI PMF (Pilot): SAI-5 dim (iii), score 3 or higher, or SAI PMF (Final): SAI-3 dim (iv), score 3 or higher	14% (2017)	Target	15 %	20 %	
					Actual			
SAI Code of Ethics	6	% of SAIs that have adopted a code of ethics largely consistent with ISSAI 130 including a monitoring system	SAI PMF (Pilot): SAI-18 dim (i), score 3 or higher, or SAI PMF (Final): SAI-4 dim (i), score 2 or higher [Note the adjustment to a score of 2 or higher reflects a change in the scoring criteria for this dimension, and is considered equivalent to a 3 or higher in the SAI PMF pilot version.]	10% (2017)	Target	15 %	20 %	
					Actual			
SAIs Issuing Annual Audit Reports	7	% of SAIs that issue their annual audit reports within the established legal time frame	INTOSAI Triennial Global Survey (Question 43 in 2017 Survey), as reported in the INTOSAI Stocktaking Report	67% (2017)	Target	70 %	75 %	
					Actual			

Expected Results	Indicator No.	Indicator Definition	Source	Baseline (Date)	Target / Actual			Comments					
						2020	2023						
DOMAIN C: SAI Audit Quality and Coverage													
Timely Publication of the SAI Audit Report on the Annual Budget	8	% of SAIs (for which a PEFA assessment is publicly available) in which all external audit reports on central government consolidated operations are made available to the public through appropriate means within six months of completed audit.	Review of latest published PEFA reports (PEFA 2011 PI-10, criteria (iv), or PEFA 2016 PI-9 element 5), as reported in the INTOSAI Stocktaking Report	62% (2017)	Target	64 %	66 %						
					Actual								
SAIs Publishing Audit Reports	9	% of SAIs that report publishing at least 80% of their completed audit reports	INTOSAI Triennial Global Survey (Question 44-45 in 2017 Survey), as reported in the INTOSAI Stocktaking Report	44% (2017)	Target	50 %	55 %						
					Actual								
SAI Quality Control Systems	10	% of SAIs with quality control systems largely consistent with ISSAI 40	SAIPMF (Pilot): SAI-11 dim (iii), SAI-13 dim (iii), SAI-15 dim (iii) all score 3 or higher (ignore any that are N/A), or SAI PMF (Final): SAI-9 dim (iii), SAI-12 dim (iii), SAI-15 dim (iii) all score 3 or higher (ignore any that are N/A).	43% (2017)	Target	45 %	50 %						
					Actual								
SAI Quality Assurance Systems	11	% of SAIs with a quality assurance system largely consistent with ISSAI 40	SAI PMF (Pilot): SAI-10, score 3 or higher, or SAI PMF (Final): SAI-4 dim (iv), score 3 or higher	22% (2017)	Target	25 %	30 %						
					Actual								
Financial Audit Standards and Policies	12	% of SAIs that have financial audit standards and policies in place which are largely consistent with ISSAI 200	SAI PMF (Pilot): SAI-11 dim (i) score 3 or higher, or SAI PMF (Final): SAI-9 dim (i) score 3 or higher	32% (2017)	Target	35 %	40 %						
					Actual								
Quality of SAI Financial Audits	13	% of SAIs that have undergone a SAI PMF assessment and have reached the following SAI PMF benchmarks on financial audit, in their journey towards implementing the financial audit ISSAIs: a. 3+ (audits based on standards largely consistent with the fundamental principles of financial auditing: ISSAI 200) b. 4 (independent assessment confirms the SAI's financial audit practice complies with all relevant level 4 ISSAI requirements: ISSAI 1000-1810)											
									a. SAIPMF (Pilot): SAI-12, or SAIPMF (Final): SAI-10	10% (2017)	Target	12 %	16 %
									b. SAI PMF (Final): SAI-10 (nocomparative measure in SAI PMF (Pilot))	0% (2017)	Target	N/A	6 %
											Actual		
Financial Audit Coverage	14	% of SAIs where at least 75% of financial statements received are audited (including the consolidated fund / public accounts or where there is no consolidated fund, the three largest ministries)	INTOSAI Triennial Global Survey (Question 37 in 2017 Survey), as reported in the INTOSAI Stocktaking Report	62% (2017)	Target	65 %	70 %						
					Actual								
Performance Audit Standards and Policies	15	% of SAIs that have performance audit standards and policies in place which are largely consistent with ISSAI 300	SAI PMF (Pilot): SAI-15 dim (i) score 3 or higher, or SAI PMF (Final): SAI-12 dim (i) score 3 or higher	44% (2017)	Target	50 %	55 %						
					Actual								
Quality of SAI Performance Audits	16	% of SAIs that have undergone a SAI PMF assessment and have reached the following SAI PMF benchmarks on performance audit, in their journey towards implementing the performance audit ISSAIs:											

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

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

SAI Outcomes

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

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

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

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

ACRONYMS

AFROSAI-E	African Organisation of Supreme Audit Institutions in English-speaking Africa
ARABOSAI	Arab Organisation of Supreme Audit Institutions
ASEANSAI	Association of Southeast Asian Nations Supreme Audit Institutions
ASOSAI	Asian Organisation of Supreme Audit Institutions
BMZ	Federal Ministry of Economic Cooperation and Development (Germany)
CA	Compliance Audit
CAAF	Canadian Audit and Accountability Foundation
CASP	Cooperative Audit on Sustainable Public Procurement
CFA	Cooperative Financial Audit
CAROSAI	Caribbean Organisation of Supreme Audit Institutions
CAS	Compliance Audit Subcommittee
CBC	INTOSAI Capacity Building Committee
CDA	Capacity Development Administrator
CREFIAP	African Organisation of Supreme Audit Institutions in French-speaking Africa (Conseil Régional de Formation des Institutions Supérieures de Contrôle des Finances Publiques d'Afrique Francophone Subsaharienne)
CSO	Civil Society Organisation
DAC	Development Assistance Committee
DASA	Data Analytics in SAI Audits
DFID	Department of International Development
DPs	Development Partners
DRC	Democratic Republic of Congo
EU	European Union
ELS	eLearning Specialist
EUROSAI	European Organisation of Supreme Audit Institutions
FA	Financial Audit
FAAS	Financial Audit and Accounting Subcommittee
FAI	Facilitating Audit Impact
FIPP	Forum for INTOSAI Professional Pronouncements
FSM	Federated States of Micronesia
GAIN	Global Anti-Corruption Commission
GIZ	Deutsche Gesellschaft für Internationale Zusammenarbeit (German Corporation for International Cooperation)
GCP	Global Call for Proposals
GFU	Global Foundations Unit
GIZ	German Corporation for International Cooperation
GPGs	Global Public Goods
IBP	International Budget Partnership
iCAT	ISSAI Compliance Assessment Tool
IDB	Inter-American Development Bank
IDC	INTOSAI-Donor Cooperation
IDI	INTOSAI Development Initiative
IINA	ISSAI Implementation Needs Assessment
INCOSAI	International Congress of Supreme Audit Institutions
IISD	International Institute for Sustainable Development

INTOSAI	International Organisation of Supreme Audit Institutions
ISAM	IDI SDGs Audit Model
ISSAIs	International Standards for Supreme Audit Institutions
IT	Information Technology
KSC	INTOSAI Committee on Knowledge Sharing and Knowledge Services
LMS	Learning Management Specialist
NAC	National Audit Chamber
OAG	Office Auditor General
OECD	Organisation for Economic Co-operation and Development
OLACEFS	Organisation of Latin American and Caribbean Supreme Audit Institutions
PA	Performance Audit
PAP-APP	Accelerated Peer-Support Partnership - Partenariat Accéléré pour l'Appui des Pairs
PAS	Performance Audit Subcommittee
PASAI	Pacific Association of Supreme Audit Institutions
PEFA	Public Expenditure and Financial Accountability Framework
PESA-P	Professional Education for SAI Auditors Pilot
PFM	Public Financial Management
PSC	INTOSAI Professional Standards Committee
QA	Quality Assurance
SAI	Supreme Audit Institutions
SAI PMF	Supreme Audit Institutions' Performance Measurement Framework
SDG	Sustainable Development Goals
SECO	Swiss State Secretariat for Economic Affairs
SES	SAI Engaging with Stakeholders
SFC	IDI SAI Fighting Corruption Programme
SIDA	Swedish International Development Cooperation Agency
SLIIS	SAI Level ISSAI Implementation Support
SPMR	IDI Strategy, Performance Measurement and Reporting Programme
SSU	Strategic Support Unit
SYL	SAI Young Leaders
TFA&E	Task Force on Audit & Ethics
TFIAP	Task Force on INTOSAI Auditor Professionalisation
UN	United Nations
UN CEPA	United Nations Committee of Experts on Public Administration
UNDESA	United Nations Department of Economic and Social Affairs
UN OIOS	United Nations Office of International Oversight Services
UN Women	United Nations Entity for Gender Equality and the Empowerment of Women
WGBD	INTOSAI Working Group on Big Data
WGFACML	Working Group on Fight Against Corruption and Money Laundering
WGISTA	INTOSAI Working Group on Impact of Science and Technology
WGITA	INTOSAI Working Group on IT Audit



APPENDIX OPERATIONAL PLAN 2020