



**BILATERAL**  
SUPPORT

APPENDIX

IDI PERFORMANCE AND  
ACCOUNTABILITY REPORT

2020



## A. Objective

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

## B. 2020 Performance Summary

Bilateral support can be defined as multiyear support to strengthening the performance, independence, and professionalism of a SAI, considering the unique needs and opportunities of the SAI and the context they are operating in. A substantial part of IDI's support to the most challenged SAIs is done under the umbrella of the Accelerated Peer-Support Partnership (PAP-APP) programme. This programme was established in 2018 by IDI, AFROSAI-E and CREFIAF to support the most challenged SAIs selected under the Global Call for Proposals Tier 2 initiated by the INTOSAI-Donor Cooperation. The programme is organised in two phases; Phase 1 supports the SAIs to assess their current situation, define strategic priorities, strengthen strategic management systems, and establish long-term and scaled-up capacity development support. On the other hand, Phase 2 focuses on enabling the SAIs to implement these new strategic priorities, through dedicated country projects by various providers of support and an overarching programme.

### PAP-APP Programme

2020 has been a year of both substantial progress in some SAIs and slow progress in other country projects. Progress has been observed in some SAIs who have successfully completed agreed milestones in phase 1 and mobilized scaled-up support for long term capacity development. These are the SAIs of Madagascar, Niger and The Gambia. SAI DRC, SAI Zimbabwe and SAI Sierra Leone have made some significant progress considering their context and the additional challenges posed by COVID-19, and have several potential partner organizations that may provide support. It is expected that these SAIs will launch their new strategic plans in the first part of 2021, which will be used as a basis for establishing scaled-up support. SAI Togo, Guinea and Eritrea have their strategic plans in place, but there has been minimal progress in 2020 in presenting support needs and securing donor commitment for long-term scaled-up support. Given the interested partners in these countries, it seems possible to achieve scaled-up support during 2021 with enhanced support from the programme in developing sound project proposals and engagement with potential development partners.

In 2020, IDI was responsible for establishing long-term peer-support for the SAIs in Madagascar and The Gambia. For SAI Madagascar, a new five-year project was established with funding from USAID and significant in-kind contributions from SAI France, SAI Morocco and SAI Norway. A new IDI-led peer support project was also initiated with SAI Gambia in partnership with AFROSAI-E, SAI UK, SAI Latvia, SAI Kenya and SAI Sierra Leone, to enable customized support for the implementation of their strategic plans developed during phase 1 of the PAP-APP. The project will also benefit from a unique advisory council of international NGOs with expertise in public financial management.

2020 was the first year of phase 2 of the overall PAP-APP programme, which was established to work across country projects, share good practices and build the competencies of providers of support. A thematic focus is on how SAIs in challenging contexts can bolster their performance in strategic change management, coordination of support, gender, diversity and inclusivity, as well as COVID-19 related audits.

The programme has made good progress despite the unique challenges posed by the pandemic, including issuing timely COVID-19 audit guidelines and developing initial versions of a Gender, Diversity, Inclusion indicator and a competency framework for peer support. A notable achievement was also the webinar conducted with CBC where the story of how SAI Niger and SAI Madagascar were able to mobilize large scale support for their strategic plans was presented.

Despite the progress, several result targets were not achieved in 2020 primarily due to COVID-19 and the conscious priority to allocate resources to support the SAIs who are struggling most.

In 2020, the partners decided to include the joint projects in South Sudan and Somalia under the overall PAP-APP phase 2 programme, as these SAIs are receiving bilateral support from IDI and AFROSAI-E, are operating in challenging contexts and the potential for synergies across country projects.

### **South Sudan Bilateral Support Project**

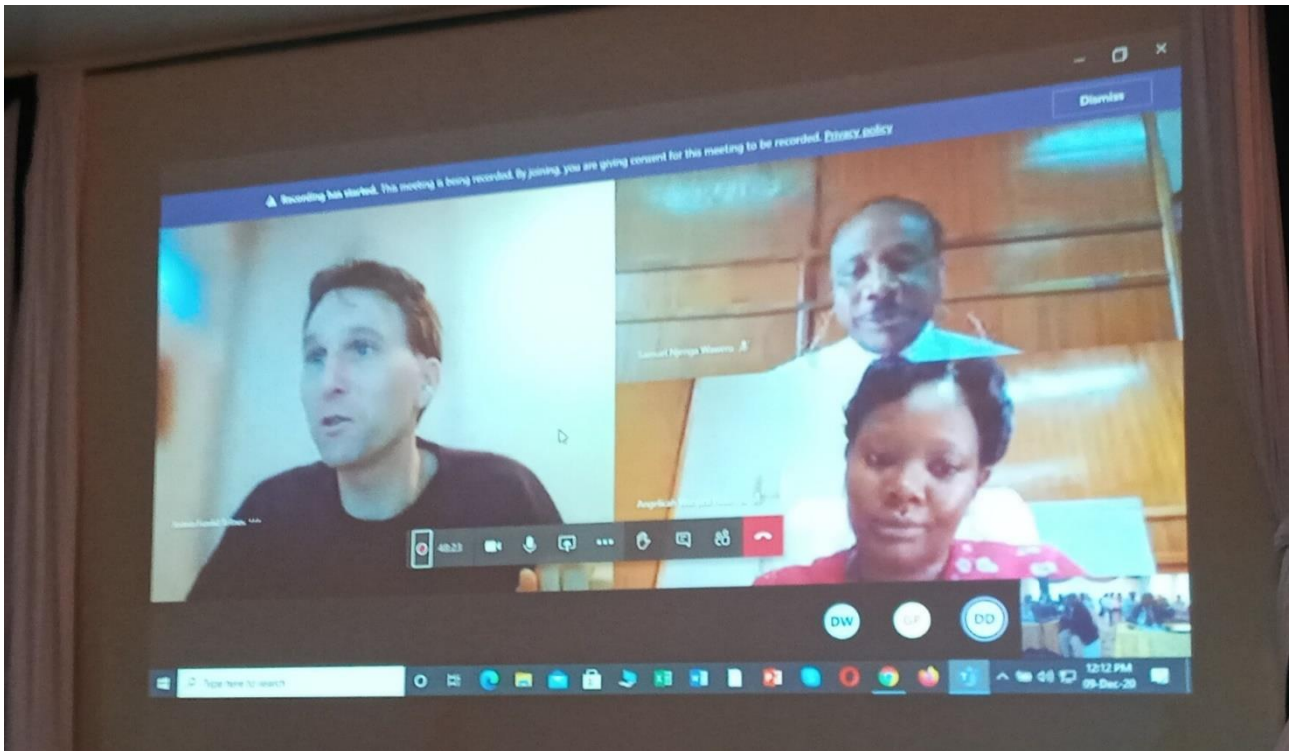
In South Sudan, the main achievements in the bilateral cooperation have been the finalization and printing of four performance audit reports and a special audit report of the IFMIS system. The audit topics covered are in areas of high importance including, audit of the IFMIS system, Local content in the petroleum sector, the Constituency Development Fund, and the Juba City Council's management of waste. These audits are expected to have a positive impact on the management of the respective institutions. The SAI will however submit these reports to the Parliament as soon as it can convene as required by the 2018 peace agreement.

During 2020, a new phase of the South Sudan collaboration was initiated with major emphasis on strengthening SAI independence and enhancing audit capacity and internal governance. To enhance the SAI's audit capacity, a financial audit manual was developed through on-site training and peer advice and all auditors were trained in basic compliance audit methodology during the year. In addition, the overall audit plan was revised with peer guidance, and a backlog audit strategy was developed with an aim of ensuring that key and priority audits are up to date.

To enable the SAI cope with the COVID-19 situation and generally enhance its ability to operate, support to SAI ICT-management and tools was expedited. This enabled business continuity especially to on-going audit support.

Despite the achievements, there were several delays in planned programme activities and scheduled trainings cancelled or conducted with a narrower scope than planned as they had to be shifted online. This was exacerbated by the weak ICT systems within the SAI and the country generally.





*Picture 1 Hybrid compliance audit workshop in South Sudan with peers online*

### **Somalia Bilateral Support Project**

In Somalia, the SAI was supported in improving the annual audits through online collaboration with the peer teams, which resulted in the submission and public release of both the annual compliance and financial audit reports. Despite the delayed submission, this was a strong and well recognised achievement by the SAI given the significant media attention accorded within the country. In addition, an independent quality assurance of their audit practices was organised and conducted by AFROSAI-E through the peer-support project, which contributes to strengthened ISSAI compliance within the SAI. A team of champions within the SAI selected to do ICT audits in 2021 also received basic online training in the audit of ICT risks from SAI Turkey. This peer support will strengthen the area of ICT and Systems audits going forward.

An end-term review of the strategic plan 2017-2020 was also completed where goal achievement was assessed using SAI PMF indicators, and an extended strategic plan developed based on the SAI's current performance and needs. The SAI was also able to organize, with support from the peer project, an annual seminar for all staff and key representatives from the autonomous audit offices in the Federal Member States, in which various audit related issues were discussed and shared.

A major achievement in Somalia in 2020 was the unanimous approval of the new audit bill in the Lower House of Parliament and its submission to the President for signing.<sup>1</sup> Throughout this process, the project has supported the SAI in stakeholder engagement activities and consultations with key donors to facilitate the process of getting the bill approved by the houses of Parliament and the President of Somalia.

<sup>1</sup> The audit bill is awaiting signing of the President to become enacted.



Picture 2 SAI Somalia 2019 Audit report release press conference



Picture 3 Audit Bill voted in Somalia Parliament

Overall, an evaluation of IDI's Bilateral Support for 2017-2020 confirmed the value and efficiency of the bilateral support approach for the SAIs in the GCP Tier 2 initiative and SAI South Sudan. Key action points arising from the evaluation have been identified and will form the basis for continuous improvement of the bilateral projects and the overall PAP-APP programme. In 2021, the programme will have to find feasible ways to both share good practices and bring providers and peers together to ensure scaled up and high-quality support to the most challenged SAIs.

### **C. Delivery**

#### Partnerships

Bilateral support projects are delivered in partnership with INTOSAI providers where IDI often takes the lead role and financial responsibility, enabling other peers to deliver support. IDI's role is to be a "provider of last resort" within the SAI community. In each country project, there are partnerships with a regional organization and/or one of several SAIs taking part. In Somalia, SAI Turkey, Uganda, Ethiopia and Botswana have provided resource persons whereas in the South Sudan project, SAI Kenya and SAI Norway are contributors of resource persons.

In South Sudan, IDI also participates in the PFM working group and cooperates with the United Nations Mission in South Sudan (UNMISS) in the support to the legal reform as well as with other development agencies such as the World Bank and AfDB who are driving the PFM reform agenda. In Somalia, the project collaborates with providers of support to the Federal Member States OAGs, to ensure harmonized advice at federal and state level for both legal reform and use of audit methodology. In the new Gambia project, we intend to partner with the International Budget Partnership (IBP), the Open Contracting Partnership (OCP) and Transparency International (TI).

Bilateral Support is represented in the CBC working group on Peer to Peer cooperation and the working group on Auditing in Complex and Challenging Contexts. The work here provides good synergies with the country projects and the PAP-APP programme, such as for training of peer providers and for developing and sharing better ways of supporting the most challenged SAIs.

Bilateral Support relies on dedicated donor funding for both the overarching PAP-APP programme and country projects. This funding is provided by the European Union, MFA France, MFA Norway, MFA Iceland, Austrian Development Agency, UK Foreign, Commonwealth and Development Office (FCDO), Irish Aid, USAID and SAI Qatar.



*Picture 4 Peers from SAI Morocco, Senegal and Tunisia in a joint mission to SAI Niger*

### Delivery Mechanisms

Since 2018, there has been a deliberate effort to collaborate with the SAIs in the PAP-APP programme and most country projects through frequent online contact and meetings. Resultantly, collaboration with several of the SAIs could continue despite the travel restrictions and COVID-19 measures. However, there were significant variations between the SAIs in terms of their business continuity planning and availability during the pandemic. For example, we were able to continuously provide support to SAI Somalia through online means, while in other countries, the SAIs were closed for longer periods and as such, project activities were halted.

To adjust delivery and ensure relevance for the emerging needs of the SAIs, the PAP-APP programme decided in 2020 to add COVID-19 related audits as a prioritized area of support in addition to strategic change management, coordination, and gender, diversity and inclusion.

During the year, two partner SAIs requested for support to specific COVID-19 related audits. In The Gambia, a consultant with the ability to be on-the-ground was mobilized to work with and guide the audit teams on several audits related to COVID-19 funds. In Madagascar, a peer team was established to provide online guidance to the SAI on execution of an audit related to the COVID-19 funds. These audits are expected to be finalized and made public in 2021 and will contribute to better preparedness and improved crisis management systems within these countries.

In the various country projects, the SAIs have been offered additional assistance to secure internet connectivity and the use of ICT tools. This is to ensure that the SAIs can continue operating during times of crisis and enhance efficiency through videoconferencing, electronic working processes and archiving, proper analysis of electronic data available, etc. Resultantly, financial support towards improved internet

connectivity was extended to the SAIs of DRC, Madagascar and The Gambia. In new country projects, the plans were adjusted to enable greater support to ICT-management and tools. This is expected to lead to stronger SAI resilience in 2021, especially in SAI South Sudan and Madagascar.

#### D. Delivery Against our (Revised) Operational Plan

IDI reformulated its 2020 plan in May, in response to COVID-19. The following table reports our delivery against this revised plan<sup>2</sup>.

| Component and Initiative  | Prior Achievements (Up to 2019)  | Plan 2020 (Revised)  | Actual Delivery 2020   |
|---|--|--|--|
| <b>COMPONENT 1: BILATERAL SUPPORT GENERAL MANAGEMENT</b>  |  |  |  |
| Bilateral support general management  | <ul style="list-style-type: none"> <li>• Good stories sourced and shared for SAIs in challenging situations</li> <li>• Bilateral policy developed</li> </ul>   | <ul style="list-style-type: none"> <li>• Assess requests for bilateral support</li> <li>• Use lessons learned and evaluation of Bilateral Support to identify key ways to develop the unit, working methods and procedures</li> </ul>  | <ul style="list-style-type: none"> <li>• Assessment of request, IDI Board presentation and detailed planning of new bilateral support to the SAIs of The Gambia and Madagascar done</li> <li>• Process to develop the unit, working methods and procedures started on the basis of evaluation findings and lessons learned</li> </ul>  |
| <b>COMPONENT 2: Support to the Office of the Auditor General of the Federal Republic of Somalia</b> |  |  |  |
| OAGS Peer-support project 2018-2020   | <ul style="list-style-type: none"> <li>• New audit bill developed</li> <li>• Strategic and operational management systems established</li> <li>• Stakeholders sensitised</li> <li>• Audit manuals introduced and trainings held</li> <li>• HR-systems introduced</li> <li>• Integration of federal member states audit offices in key activities</li> <li>• Successful completion of key regional trainings</li> </ul> | <ul style="list-style-type: none"> <li>• Strengthen strategic and operational management systems, and revision of strategic plan</li> <li>• Audit related trainings</li> <li>• Assist in coordination of providers of support</li> <li>• External evaluation of the project</li> </ul> | <ul style="list-style-type: none"> <li>• On-the job guidance to the annual financial and compliance audit reports</li> <li>• External quality assurance of the audit reports facilitated</li> <li>• Strengthened strategic and operational management systems, including an end-term review and revised strategic plan done</li> <li>• Support to recruitment processes, especially of a Special Assistant to the AG completed</li> <li>• Guidance for a professional development programme</li> <li>• Assistance provided in coordination of providers of support</li> <li>• External evaluation initiated</li> </ul> |
| <b>COMPONENT 3: Support to the National Audit Chamber of South Sudan</b>                            |  |  |  |
| NAC Peer-support project 2017-2020  | <ul style="list-style-type: none"> <li>• Audits of IFMIS and non-oil revenues completed</li> <li>• Performance audit of local content, constituency</li> </ul>   | <ul style="list-style-type: none"> <li>• Evaluation and project closing</li> </ul>   | <ul style="list-style-type: none"> <li>• Evaluation and project closing complete</li> </ul>  |

<sup>2</sup> The IDI OP Addendum 2020 included a scenario that no face to face events could be delivered between late March and end of December. Reporting is against the activities and results planned for this scenario.



|   |  |   |   |
|---|--|---|---|
| management (closing)  | <p>development fund, and Juba city council waste management</p> <ul style="list-style-type: none"> <li>• Customisation financial and performance audit manuals</li> <li>• New annual audit and operational plan, and new strategic plan</li> </ul>   |   |   |
| NAC strategic change project 2020-24  | Not applicable   | <ul style="list-style-type: none"> <li>• Support backlog audits execution</li> <li>• Advice for revision of audit act and independence related efforts</li> <li>• Strengthen audit processes and systems</li> </ul>   | <ul style="list-style-type: none"> <li>• Support to develop backlog audit strategy delivered, but execution delayed</li> <li>• Advice for revision of audit act and independence related efforts provided</li> <li>• Strengthened audit processes and systems through new audit manuals, training and guidance for audit planning done</li> <li>• Support to ICT-strategy and action plan provided</li> <li>• SAI website updated</li> </ul>                          |
| <b>COMPONENT 4: ACCELERATED PEER-SUPPORT PARTNERSHIP - PAP-APP (PHASE 1):</b>   |  |   |   |
| Programme management  | <ul style="list-style-type: none"> <li>• Establish programme</li> </ul>  | <ul style="list-style-type: none"> <li>• Evaluation and closing of phase 1 at programme level</li> <li>• Prepare phase 2 and support transition</li> </ul>  | <ul style="list-style-type: none"> <li>• Evaluation completed</li> <li>• Phase 1 extended to Q2 2021 to complete all country projects</li> <li>• Phase 2 programme developed and agreed with partners</li> </ul>  |
| Support to PAP-APP focus countries: DRC<br>Guinea<br>Madagascar<br>Niger<br>Togo<br>Eritrea<br>The Gambia<br>Sierra Leone<br>Zimbabwe | <ul style="list-style-type: none"> <li>• Holistic status and needs assessments conducted and reported on (in Sierra Leone and Zimbabwe done as a mid-term review of their strategic plans)</li> <li>• Consultation events with key national stakeholders held and engagement capacity built</li> <li>• New strategic and operational plans developed for seven SAIs</li> <li>• Improved monitoring and reporting processes for three SAIs</li> <li>• Better development partner coordination through project support group meetings and bilateral donor meetings</li> <li>• External support plans developed planned in all</li> </ul> | <ul style="list-style-type: none"> <li>• Complete Phase 1 for five of nine SAIs, and facilitate phase 2 projects being established in all nine SAIs</li> <li>• Extend Phase 1 in selected SAIs to support strategic planning processes (Sierra Leone and Zimbabwe), through remote support</li> <li>• Support annual performance reporting in selected SAIs (The Gambia, Sierra Leone, Zimbabwe and Eritrea), remotely</li> </ul> | <ul style="list-style-type: none"> <li>• Completed Phase 1 for four of nine SAIs, and facilitated phase 2 country projects being established by various partners</li> <li>• Extended Phase 1 in selected SAIs and supported strategic planning processes (Sierra Leone and Zimbabwe) remotely</li> <li>• Supported annual performance reporting in selected SAIs (The Gambia, Sierra Leone and Zimbabwe), though only two published before the end of 2020</li> </ul> |

|  |   |  |  |
|--|---|--|--|
|  | nine SAIs, as a basis for project proposals                                   |  |  |
| <b>COMPONENT 5: ACCELERATED PEER-SUPPORT PARTNERSHIP - PAP-APP (PHASE 2):</b>  |   |  |  |
| Support to PAP-APP focus countries:<br>DRC<br>Guinea<br>Madagascar<br>Niger<br>Togo<br>Eritrea<br>The Gambia<br>Sierra Leone<br>Zimbabwe | <ul style="list-style-type: none"> <li>PAP-APP phase 1 (see above)</li> </ul> | <ul style="list-style-type: none"> <li>Revise programme strategies in light of COVID-19</li> <li>Develop communication plan</li> <li>Collect stories among challenged SAIs and share these in collaboration with CBC</li> <li>Support selected SAIs (incl. The Gambia) to enhance strategic management and respond to the COVID-19 crisis in the short term</li> <li>Plan and enter phase 2 agreements where IDI has a larger role with 1 SAI, depending on funding and IDI Board approval</li> <li>Plan and enter phase 2 agreements where IDI has a smaller role with 1 SAI</li> <li>Guide and train providers of support to PAP-APP SAIs (online mainly)</li> </ul> | <ul style="list-style-type: none"> <li>Revised programme strategies in light of COVID-19</li> <li>Developed guideline for audit of COVID-19, in particular for SAIs in challenging contexts</li> <li>Programme communication plan developed</li> <li>Collected some stories among challenged SAIs and shared these in collaboration with CBC, and delivered a webinar about success stories</li> <li>Support to the SAI of The Gambia to enhance strategic management, communication, summary audit report and conduct COVID-19 related audits</li> <li>Plan phase 2 agreements with SAI Gambia and Madagascar as approved by IDI Board</li> </ul> |
| <b>COMPONENT 6: Support to the Court of Accounts of Madagascar</b>   |   |  |  |
| CoA Peer Support Project   | <ul style="list-style-type: none"> <li>N/A– new initiative</li> </ul>         | <ul style="list-style-type: none"> <li>Complete planning of the project, including funding and peer-support agreement</li> <li>Support revision of legal framework</li> <li>Support audits of high priority at a limited level through online support</li> </ul>   | <ul style="list-style-type: none"> <li>Planning completed including a 5-year financial agreement with USAID and peer-partner in-kind contribution agreements with SAI Norway, France and Morocco</li> <li>Gender analysis done in partnership with a SAI team</li> <li>Prepared SAI procurement of ICT tools and systems</li> <li>Support to priority audits initiated, including COVID-19 related audit</li> <li>Support to revision of legal framework started.</li> </ul>   |

## E. Contribution to IDI Cross-Cutting Priorities

### SAI Culture and Leadership

The involvement of SAI leaders is built into the design of the bilateral projects (e.g., steering committees, meetings during project visits and involvement in activities). In most of the bilateral partnerships, the peer team has regular contact with SAI leadership on strategic issues. Through the support to strategic planning, the PAP-APP teams have sought to foster a result-oriented culture in the SAIs, as well as an increased belief in change and significant improvements of SAI performance within a strategic planning period.

### SAI Communications and Stakeholder Engagement

Stakeholder engagement is embedded in all bilateral projects. Stakeholder consultations were conducted, as part of strategic planning processes, such as by SAI Sierra Leone in 2020. Further, several SAIs have conducted meetings with in-country donor partners, as in Somalia, South Sudan, DRC, Madagascar, Sierra Leone and Gambia. SAI Gambia and Somalia were supported to develop high level summary audit reports suitable for a wider public. In Somalia, the project also supported a video, banners and similar tools for the press conference of the annual audit report. With project support, SAI Somalia also conducted an online seminar for all the autonomous OAGs of the Federal Member States.

### Inclusiveness and Gender

Gender equality has been high on the agenda in the cooperation with most of the SAIs, especially in the PAP-APP programme where gender and equal rights have been addressed as follows:

- An outcome and output related to gender, diversity and inclusion was included in all initial PAP-APP country agreements. The SAIs committed to develop strategies and actions for addressing this in new strategic and operational plans.
- Gender, diversity and inclusion were assessed through the needs assessments in six of the SAIs, and mid-term reviews of two of the SAIs.
- Gender was addressed in strategic planning and the SAIs developed various strategies. The strategies can broadly be categorized as execution of audits of gender related risks, SAI HR-policies and practices with a stronger gender focus.
- A draft Gender, Diversity, Inclusion indicator for SAIs has been developed. This indicator will be piloted in some countries, and further developed and offered for SAIs to use for measuring their own performance related to Gender, Diversity and Inclusion.

Gender equality is also included as a key area of long-term support in new country projects, such as in Madagascar. This was done based on a gender analysis by an international expert, which led to improved project plans in the area. In South Sudan, a Gender, Diversity, Inclusion analysis was executed with a dedicated SAI team and with support from both an international and a South Sudanese expert. The analysis led to several action points for both the SAI and the project support for greater gender equality, inclusion and management of diversity. The experience from the analysis is that it created a lot of interest within the SAI on the aspects of gender and inclusion, which are regarded as very important topics.



*Picture 5 Gender, Diversity, Inclusion analysis discussion in Juba by a team from SAI South Sudan*



*Picture 6 SAI Gender, Diversity, Inclusion team at the audit office headquarter in Juba*

In most of the country projects, there is a target for female participation in project activities. A female participation ratio similar or above the female ratio in the SAI is expected. Much as this target has been reached for most of the SAIs, there are variations. A relatively high female rate has been achieved for the collaboration with SAI Zimbabwe and The Gambia whereas less female participation than targeted has been achieved for activities within SAI Sierra Leone and Niger. The variation is related to differences in nominations in the SAIs for the different activities and the availability of females with the relevant qualifications. Please note that in some SAIs, few staff participated in activities and as such, a low female rate may be a result of the low overall participation numbers.

## F. 2020 Results Achieved

The Bilateral Support has specific result frameworks agreed for the PAP-APP programme and country projects. The expected results below are aggregated indicators to capture the main results of bilateral support.

### IDI Output Indicators

| Expected Results   | Indicator No. | Indicator Definition   | Source  | Baseline (Date)         | Target / Actual | Targets and Actual Results |   |                     |
|--|---------------|--|---|-------------------------|-----------------|----------------------------|---|---------------------|
|  |               |  |   |                         |                 | 2019                       | 2020  | 2021                |
| 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<br>b) 2<br>(2018) | Target          | a) 11<br>b) 2              | a) 11<br>b) 3   | a) 11<br>b) 5       |
|  |               |  |   |                         | Actual          | a) 11<br>b) 2              | a) 11<br>b) 4   |                     |
| Partnerships to strengthen support to highly challenged SAIs (often in fragile situations) | 24            | a) Cumulative number of providers of support with which IDI signs partnership agreement for implementing bilateral support b) Cumulative 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<br>b) 9<br>(2018)  | Target          | a) 2<br>b) 9               | a) 4<br>b) 11   | a) 4<br>b) 11       |
|  |               |  |   |                         | Actual          | a) 3<br>b) 11              | a) 7<br>b) 11   |                     |
| 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          | N/A                        | South Sudan: partly met<br>PAP-APP: mostly met                                  | Somalia: mostly met |
|  |               |  |   |                         | Actual          | N/A                        | South Sudan: partly met<br>PAP-APP: partly met<br>Bilateral general: mostly met |                     |

### IDI Supported SAI Capacity and Output Indicators

| Expected Results                                  | Indicator No. | Indicator Definition   | Source  | Baseline (Date) | Target / Actual | Targets and Actual Results |      |      |
|---|---------------|--|---|-----------------|-----------------|----------------------------|------|------|
|   |               |  |   |                 |                 | 2019                       | 2020 | 2021 |
| Highly challenged SAIs disseminate audit findings | 22            | Cumulative number of SAIs (supported under IDIs bilateral policy) that conduct peer-supported audits and disseminate the findings (report where SAI has the mandate, otherwise shared with government and relevant stakeholders) | IDI Annual Performance & Accountability Reports | 0 (2018)        | Target          | 2                          | 2    | 4    |
|   |               |  |   |                 | Actual          | 1                          | 1    |      |

| Expected Results   | Indicator No. | Indicator Definition  | Source  | Baseline (Date)        | Target / Actual | Targets and Actual Results |              |               |
|--|---------------|---|---|------------------------|-----------------|----------------------------|--------------|---------------|
|  |               |   |   |                        |                 | 2019                       | 2020         | 2021          |
| 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<br>b) 0<br>(2018) | Target          | a) 2<br>b) 2               | a) 5<br>b) 4 | a) 10<br>b) 4 |
|  |               |   |   |                        | Actual          | a) 3<br>b) 2               | a) 5<br>b) 2 |               |
| 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                          | 2            | 2             |
|  |               |   |   |                        | Actual          | 0                          | 0            |               |

## G. Risk Management

Risk management in IDI is owned at the IDI Board level. IDI's corporate risk register is regularly updated and discussed at each Board meeting. The Board approves the identification and assessment of risks, and the mitigating measures. In approving the risk register, the Board accepts the residual risks. The risk register covers the developmental, operational, reputational and natural risks that, if realised, could undermine delivery of the IDI strategic plan. No additional risks have been identified for Bilateral Support.

## H. Lessons Learned

The following new lessons were learned from bilateral support during 2020.

### IDI Delivery Model

- I. The ambitious, in-depth support the PAP-APP and bilateral support projects are trying to provide requires significant human resources to succeed. Ideally, each project should have a dedicated project manager supported by peer teams with a certain number of person days available. This would enable the peer teams to spend more time on their focus SAI and help unblock issues. This also allows for better understanding of the SAI's culture and context and for reducing the impact of inconsistent engagement by SAI staff between visits, as well as contributing to quality of plans and more active engagement with potential partners.

### Partnerships

- II. Successful cooperation of partners across continents is possible using modern cloud-based ICT-software but requires people to get used to new ways of working and some technical challenges to be addressed. The competency in using standard ICT-software tools varies, and extensive training and guidance is required.
- III. Support should seek to scale-up use of distance communication technology to enable continuity in project support especially during the COVID-19 period where in-country visits are limited

### Communications and Social Media

- IV.** Collaboration online can work well and be efficient for many project tasks, such as co-working on documents and shorter discussions.
- V.** For workshops and trainings, a hybrid model where some are physically together and others online can work well as long as connection and technical tools are good.
- VI.** Online workshops should be planned with the same quality criteria as physical workshops, including good breaks, a varied programme and a high degree of interaction.