



**BILATERAL**  
SUPPORT

APPENDIX  
IDI OPERATIONAL PLAN  
2023



## A. Objective

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

## B. Strategy

Bilateral support can be defined as support to strengthening the performance, independence and professionalism of an SAI, taking into account the unique needs, priorities and opportunities of the SAI. It takes a holistic approach to capacity development. This means support can be provided for strengthening various elements of the professional, organizational and/or institutional capacity of the SAI over several years.

While evaluations of the IDI confirm that most developing SAIs benefit from the regional and global IDI initiatives, it is recognized that some SAIs require more extensive bilateral support to sustainably develop their capacity and performance. Evaluations of IDI's Bilateral Support country projects have confirmed the value and efficiency of the bilateral support approach for the most challenged SAIs.

The bilateral support consists of a portfolio of customised agreements with SAIs in challenging contexts, where IDI and other providers of support in partnership commit to support selected strategic priorities over multiple years. 2023 will be a year of continuous improvement of the ongoing projects supporting the SAIs of Madagascar, DRC, The Gambia, South Sudan and Somalia. In addition, small-scale country projects will be continued in some SAIs under the Accelerated Peer-support Partnership (PAP-APP) programme. These projects supplement scaled-up support by other providers, and includes support to strategic management, external support coordination and audits of gender, diversity and inclusion.

A new effort in 2023 will be the establishment of an overall programme to implement the Global SAI Accountability Initiative (GSAI). This initiative was launched by the INTOSAI-Donor Cooperation (IDC) and aims to mobilize scaled-up and better coordinated support to a small group of SAIs operating in challenging environments. The initiative is inspired by the SDGs ambition of "leave no one behind". GSAI aims to empower the SAIs to improve their capacity and performance by supporting their strategic priorities and allow them to take the lead. The SAIs of Dominica, Haiti, Honduras and Kyrgyzstan have been invited to take part in the initiative, and a few more may be added by the IDC. IDI has been requested to establish an overall support programme for GSAI, including mobilization of partners for the different countries and coordinate the capacity development approaches in an initial phase. The ambition for IDI is to have an indirect role and enable other INTOSAI providers to be the main provider of support.

There are substantial synergies and experiences to share across the country projects IDI and its partners are involved in, and IDI will in 2023 continue to bring both existing and new providers together to learn, improve support approaches and capture synergies between the country projects. The lessons and synergies will also be utilized in the work of establishing GSAI.

## C. Delivery

### Partnerships

Bilateral support projects are delivered in partnership with other INTOSAI providers where IDI typically takes the lead role and financial responsibility, enabling SAIs to deliver peer-based support. IDI's role is to be a provider of last resort among INTOSAI providers. In each country project, there are partnerships with a regional organization or an SAI taking part in the support project. The PAP-APP programme is an overall partnership with AFROSAI-E and CREFIAF planned up to 2024 for creation of synergies and better coordination of support in these regions. In 2023 new partnerships will be established under the GSAI programme seeking to enable other partners to play a major role in delivery of support.

In 2023 the PAP-APP programme and the various country projects will seek to further develop partnerships with organizations involved in Public Financial Management. In 2022, the PAP-APP programme engaged the Collaborative Africa Budget Reform Initiative (CABRI), a collaborative platform of African Ministries of Finance, to conduct a training for various peers and providers of support on the Problem Driven Iterative Approach (PDIA) as a possible way to support more effectively in challenging contexts. In South Sudan, IDI takes part in the PFM working group and cooperates with the United Nations Mission in South Sudan (UNMISS) in support to legal reforms. In Somalia the project collaborates with providers of support to the Federal Member States OAGs, to ensure harmonized advice at the federal and state level. In the Gambia project, there is a regular consultation with the International Budget Partnership (IBP), the Open Contracting Partnership (OCP), and Transparency International – UK (TI-UK). In the DRC and Madagascar, the project team in collaboration with the SAI is organizing regular coordination meetings for all major partners supporting the SAI.

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

Bilateral Support relies on dedicated donor funding for both the overarching PAP-APP programme and country projects. Ongoing initiatives are funded by the European Union, Foreign, Commonwealth & Development Office (FCDO), Irish Aid, Ministry of Foreign Affairs (MFA) France, MFA Norway, Norad, SAI Latvia, SAI Qatar and USAID,

### Delivery Mechanisms

A range of delivery mechanisms are used to enable the SAIs to successfully develop in their challenging context:

- Tailored advice and training: A large part of the support is a combination of advice, coaching and training. Such technical support is linked to the strategic plans and ongoing work in the SAI, for instance both general training and on-the-job guidance to succeed in conducting and reporting a specific audit.
- SAI-wide activities: Support is delivered to specialized teams in the SAI, but also seeking to include the whole SAI for institutional anchoring.
- Financial support to events, products and professional development
- Financial support to key ICT-investments enabling close collaboration online as well as SAI digitalization
- Coordination with other providers of support to the SAI and PFM partners in-country

- Engagement of consultants on site to supplement peer support, such as for digitalization efforts

The bilateral approach includes online meetings and trainings, physical meetings when possible and integration of activities and webinars by other providers and IDI work streams. Online support has been scaled-up and priority is given to enable SAIs to operate by using ICT-tools and having reliable internet.

Building on a PAP-APP organised training for peers in 2022, some of the bilateral projects will experiment with new approaches such as problem-driven iterative adaptation (PDIA). In the Gambia project, the team will explore the potential applications of behavioural insights to facilitate increased update of audit recommendations.

#### D. Outline Plan 2023

IDI's annual plans are presented within the context of the IDI Strategic Plan 2019-23. The 2023 plan builds on IDI's prior achievements, multi-year plans agreed with partners and donors and the SAIs' current priorities and absorption capacities.

Component and Initiative	Achievements (expected by end of 2022)	Plan 2023	Tentative Plans 2024 onwards
<b>COMPONENT 1: Bilateral Support General Management</b>			
Bilateral support planning, monitoring, reporting and evaluation	<p>External evaluation completed and follow-up actions to a large extent implemented</p> <p>New IDI-led projects established in partnership with SAI Madagascar, SAI Gambia and SAI DRC, and continued funding and partnerships for SAIs of Somalia and South Sudan</p> <p>Request for support to SAI Kyrgyzstan assessed, and SAI included in GSAI</p>	<p>Revise Bilateral Support policy and implement other key measures for developing the working methods and procedures</p> <p>Assess new requests for support</p>	<p>Evaluate current bilateral projects and consider exit or continuation at the end of project period</p> <p>Assess new requests for support</p> <p>Secure long-term funding for flexible use across existing and new country projects</p>
<b>COMPONENT 2: Support to the Office of the Auditor General of Somalia – the OAGS Peer Support Project</b>			
General project management and coordination with partners	<p>Cooperation agreement between SAI Somalia, AFROSAI-E and IDI for 2021-22 based on SAI Strategic plan</p> <p>Funding for 2022-2025 agreed with MFA Norway</p> <p>Technical and financial support delivered in partnership with AFROSAI-E and resource persons from the SAIs of Uganda, Turkey and Malawi</p>	<p>Technical and financial support to prioritized areas for peer support, as agreed in new Cooperation agreement for 2023-2027. New project results framework to be agreed upon with the partners and donor</p>	<p>Support planned to the same areas as for 2023, but to be adjusted depending on progress and updated SAI priorities</p>
Audit capacities and results	<p>Financial Audit (FA) and Compliance Audit (CA) manuals developed in English and Somali, and staff trained in the methodologies</p> <p>Overall annual audit plan developed with peer advice</p> <p>Annual FA and CA reports delivered with peer and consultants' advice</p>	<p>Continue peer support to enable relevant, timely and quality audits, in particular financial audit, compliance audit, Information System audit, forensic audit, and Performance Audit (PA).</p>	<p>As above</p>

Component and Initiative	Achievements (expected by end of 2022)	Plan 2023	Tentative Plans 2024 onwards
	<p>Quality Assurance (QA) of 2019 and 2020 audits done by AFROSAI-E appointed team</p> <p>On-the job training for Quality Control and Assurance provided</p> <p>Training in Forensic Audit methodology commenced, linked to an ongoing audit</p> <p>Training in Information System Audit, linked to an ongoing audit</p>	<p>Advise on how to improve quality control and quality assurance</p>	
Strategic management and internal governance	<p>Training and guidance on annual operational planning, monitoring and reporting provided</p> <p>SAI operational plans set annually, quarterly reports developed, and annual performance report published</p> <p>Annual code of ethics seminar held</p> <p>New Strategic Plan 2023-2027 launched</p> <p>AG Special Assistant position funded, enabling strong overall coordination of the office</p>	<p>Provide support to implement a digital system to manage the strategic and operational planning, monitoring and reporting</p> <p>Provide support to develop quality management and internal control framework</p>	As above
Stakeholder engagements and collaboration with Federal Member States OAGs	<p>Training and guidance on public relations and communications (including a video presenting the SAI's work) provided</p> <p>Funding and advice for an annual seminar for key stakeholders, including a high-profile event in 2022 on how to implement audit recommendations</p> <p>Federal Member States OAGs included in annual seminar with the federal SAI. Advice and funding provided to enable OAGs to conduct trainings for FMS OAGs in overall audit standards, FA, legal issues and HR</p>	<p>Enable OAGs to sensitize Parliament on its role and use of audit reports</p> <p>Support to continuous improvement of OAGs report format and sharing channels</p> <p>Advice for stakeholder engagement with Government representative, Parliament and Civil Society Organizations</p>	As above
HR and professional development	<p>Continuous guidance and training for implementation of the HR-policy provided</p> <p>Participation in professional development courses (including the Professional Education for SAI Auditors pilot (PESA-P) of staff supported</p>	<p>Continuous guidance and training for implementation of the HR-policy</p> <p>Support for Staff and leaders take part in relevant training organized by national and international partners, including regional training by AFROSAI-E.</p>	As above

Component and Initiative	Achievements (expected by end of 2022)	Plan 2023	Tentative Plans 2024 onwards
	<p>HR-policy set, and key staff sensitized to basic HR-routines</p> <p>A five-year plan for training and professional development set</p>	Support to ensure successful participation in professional development courses, as in fraud examination, management development and HR	
ICT-tools and management	<p>Electronic audit tool “S-SEAT” tested and established on the SAI’s cloud server</p> <p>Advice and support on addressing challenges of using “S-SEAT” in the pilot audit</p>	Support for digitalization of audit processes and increased use of software to enhance efficiency and quality	As above
Independence and legal amendments	<p>Proposed new audit bill developed in partnership with consultants and the SAI</p> <p>Audit bill approved in Parliament (awaiting signing of the President)</p> <p>Advice and support on Project heads capacity development for contracts, procurement, and their legal procedures</p>	Awareness raising of new legal framework and guidance to revision of regulations if new bill approved	As above
Collaboration with Federal Member States OAGs	Advice and support on regular communication to ensure coordination with support providers to the Federal Member States OAGs	Support on developing a framework for collaboration and exchange of experiences between OAGs and FMS OAGs developed	As above
<b>COMPONENT 3: Support to the National Audit Chamber of South Sudan – “NAC Strategic Change Project 2020-25</b>			
General	<p>Five-year cooperation agreement with the SAI, AFROSAI-E and SAI Kenya</p> <p>Funding agreed with MFA Norway for 2020-2023</p> <p>20 resource persons mobilized and sensitized on context understanding and support methodology</p> <p>Mid-term review completed and actions to improve project effect identified</p>	<p>Technical and financial support to prioritized areas for peer support based on the SAI’s strategic plan</p> <p>Delivered in close partnership with AFROSAI-E, SAI Kenya and peers from SAI Norway</p>	Support planned to the same areas as for 2023, but to be adjusted depending on progress and updated SAI priorities
Audit results	<p>Peer support provided for two audits of IMF emergency funding audit, and reports published</p> <p>Training and guidance for the audit of consolidated financial statements from 2011 to June 2012 provided</p>	<p>Continue peer support to complete two financial audits in 2023</p> <p>Peer support to complete a performance audit of the roads sector</p>	As above

Component and Initiative	Achievements (expected by end of 2022)	Plan 2023	Tentative Plans 2024 onwards
	<p>Audit of roads sector performance audit commenced</p> <p>Audit reports completed with peer support in the period 2017-21 submitted to Parliament</p>	<p>Peer support to complete one audit in the petroleum sector related to the requirements of the peace agreement</p> <p>Peer support to conduct selected compliance audit topics in the Central and Local Government</p>	
Independence	Advice for board function in the draft audit act provided	Advice for revision of audit act and independence efforts as per the SAI's request	As above
Audit capacities in general	<p>Audit plan for 2022-2023 developed with peer advice</p> <p>Quality Control training for NAC managers conducted</p> <p>FA and CA methodology trainings undertaken for all audit staff</p>	<p>Quality Control follow up training</p> <p>FA and CA refresher trainings</p>	As above
Strategic management, internal governance and ICT-tools	<p>NAC operational plan template developed and updated regularly with peer advice</p> <p>60 new laptops procured and rolled-out to staff with Office 365 training</p> <p>16 internet routers provided and used for audit field work</p> <p>Full time on-site ICT advisor recruited to supplement peer support and ensure success in digitalisation efforts</p>	<p>Quarterly operational plan updates and monitoring</p> <p>Management Development Program in collaboration with AFROSAI-E</p> <p>Full Implementation of Microsoft 365 by 80 NAC staff i.e teams meetings and online working papers</p> <p>Support to internet connection and video conferencing in the new building</p>	As above
HR, training and professional development	<p>Four PESA-P candidates completed studies and took exams in Kampala</p> <p>Six NAC staff registered for CPA Uganda course and commenced online studies</p> <p>NAC Training and professionalisation plan completed with peer guidance</p> <p>HR policy review commenced</p>	<p>Peer support to HR policy revision</p> <p>Support to continued CPA studies and other relevant professional development courses in line with training and professional development plan</p>	As above
Stakeholder engagement	<p>Initial discussions held with PAC on support to deliberating on audit reports</p> <p>Website launched and training conducted</p>	<p>Support to update of NAC website</p> <p>Sensitisation and training of PAC members and other key stakeholders</p>	As above

Component and Initiative	Achievements (expected by end of 2022)	Plan 2023	Tentative Plans 2024 onwards
PFM and partner coordination	Regular updates held with the World Bank and AfDB on coordinated support for NAC	Regular dialogue with other providers of support, ensuring context understanding, harmonization and alignment with overall PFM strengthening	As above
<b>COMPONENT 4: Accelerated Peer-support Partnership programme - PAP-APP</b>			
Programme level	<p>Overall coordination of phase 1 support to nine SAIs completed, where the SAIs have mobilized long-term support based on their strategic plans</p> <p>Programme strategies updated as a response to the pandemic, including support to COVID-19 related audits</p> <p>Communication plan developed and shared</p> <p>Support to CREFIAF to mobilize funding for providing long-term peer support to selected SAIs</p> <p>Development and sharing of success stories by SAI Madagascar and Niger</p> <p>Competency framework for peer support projects version 1 developed</p> <p>SAI performance indicator for Gender, Diversity and Inclusion version 1 developed and piloted</p>	<p>Contribute to increased and well managed peer-to-peer support to SAIs in challenging environments:</p> <p>Apply competency framework for mobilization and training of peers in country projects</p> <p>Plan and execute regular online training and an annual experience sharing workshop among providers of support</p> <p>Continue enhancement of capacity development approaches for SAIs in challenging contexts, including use of the Problem Driven Iterative Approach</p> <p>Build competencies and share best practices for support to the most challenged SAIs in the areas of strategic change management, support coordination, gender, diversity and inclusion actions, and COVID-19 related audits</p> <p>Contribute to global sharing of good practices of support to challenged SAIs and good stories of how such SAIs strengthen their capacities and performance, in collaboration with CBC</p>	Continue work within the three main programme strategies (specific priorities to be set depending on progress in 2023)
SAI Eritrea country project level support	<p>Peers mobilized to support enhancing human resources capacity and delivering performance audits</p> <p>Technical needs assessments for newly established audit divisions, and select staff trained on financial, compliance, performance, IS, and extractive industries auditing</p>	<p>Under the project leadership of AFROSAI-E, contribute to project coordination and peer support for:</p> <p>Further strengthening organizational and management capacity, and delivery of the operational plan, annual performance report, and new strategic plan</p>	Continued contributions under the project leadership of AFROSAI-E, focus areas to be determined depending on SAI needs and what can be provided by others in the peer team



Component and Initiative	Achievements (expected by end of 2022)	Plan 2023	Tentative Plans 2024 onwards
	2021 annual performance report and 2022 operational plan delivered	Enhancing stakeholder engagement and development of new communications policies and plans	
SAI Guinea country project level support	Phase 2 PAP-APP Cooperation agreement between the SAI, CREFIAF and IDI for 2022-2025 agreed  Peers from SAI Gabon and Morocco mobilized  2021 performance report and 2022 operational plan elaborated	Provide technical support in collaboration with CREFIAF and peer-SAI resource persons to:  Strategic change management enabling the SAI to succeed in having a relevant operational plan, regular internal reporting and annual public reporting of its own performance  Mobilisation and coordination of various providers of support  An audit of a topic related to gender, diversity and inclusion  Jurisdictional control based on 2021 COVID-19 audit	Continued support in the same areas as in 2023, adjusted to progress and the SAI's annual priorities
SAI Niger country project level support	Phase 1 support completed, including a five-year strategic plan and support agreed with EU (amongst others)  Phase 2 PAP-APP Cooperation agreement 2022-2025 agreed with Crefiaf and the SAI  Peer-partner agreement signed with SAI France, Gabon and Morocco  2021 performance report and 2022 operational plan elaborated	Provide technical support in collaboration with CREFIAF and peer-SAI resource persons to:  Strategic change management enabling the SAI to succeed in having a relevant operational plan, regular internal reporting and annual public reporting of its own performance  Mobilization and coordination of professional development and training by providers of support  Audit of a topic related to gender, diversity and inclusion  Audit related to COVID-19 measures	Continued support in the same areas as in 2023, adjusted to progress and the SAI's annual priorities
SAI Sierra Leone country project level support	Phase 1 support completed, including a five-year strategic plan  Needs assessment of current M&E systems  Planning of future support under the project leadership of AFROSAI-E  Analysis and development partner engagement on independence challenges	Subject to the signing of a new cooperation agreement and under the project leadership of AFROSAI-E, contribute to project coordination and peer support for: <ul style="list-style-type: none"> <li>Development and implementation of more streamlined M&amp;E tools and systems</li> </ul>	As in 2023

Component and Initiative	Achievements (expected by end of 2022)	Plan 2023	Tentative Plans 2024 onwards
		<ul style="list-style-type: none"> <li>Delivery of a strategy-based, realistic, and relevant operational plan</li> </ul>	
SAI Togo country project level support	<p>Phase 1 support completed, including a five-year strategic plan and support ongoing (by WB amongst others)</p> <p>Phase 2 PAP-APP Cooperation agreement 2022-2025 adapted</p> <p>Partnership agreement signed with SAI France, Gabon and Morocco</p> <p>2021 performance report and 2022 operational plan elaborated</p>	<p>Provide technical support in collaboration with CREFIAF and peer-SAI resource persons to:</p> <ul style="list-style-type: none"> <li>Strategic change management enabling the SAI to succeed in having a relevant operational plan, regular internal reporting and annual public reporting of its own performance</li> <li>Mobilisation and coordination of various providers of support.</li> <li>Audit of a topic related to gender, diversity and inclusion</li> </ul>	Continued support in the same areas as in 2023, adjusted to progress and the SAI's annual priorities
SAI Zimbabwe country project level support	Phase 1 support completed, including a five-year strategic plan and support agreed with UNDP and the Swedish SAI	Ongoing discussions between the SAI and AFROSAI-E on possible support for 2022 and 2023 under the PAP-APP umbrella.	Ongoing discussions between the SAI and AFROSAI-E on possible support for 2022 and 2023 under the PAP-APP umbrella.
<b>COMPONENT 5: Support to the Court of Accounts of Madagascar – “TANTANA project 2020-2024”</b>			
General project management and coordination with partners	<p>Five-year cooperation agreement with the SAI agreed, and funding provided by USAID</p> <p>Resource persons agreements with SAI France, Morocco and Norway</p> <p>Improve number and quality of communication. Webpage, social media, journalist</p>	<p>Technical and financial support to prioritized areas for peer support in the SAI's own strategic priorities and based on project document</p> <p>Delivered in close partnership with resource persons of SAI France, Morocco and Norway</p> <p>Coordination with other providers of support to the SAI and the regional Financial Tribunals</p> <p>Strengthening ICT Governance and improve management of ICT equipment in the SAI</p> <p>Introduce International Standards of Supreme Audit Institutions (ISSAI) compliant audit methodology (presentation, training, communication &amp; support)</p>	<p>Support planned to the same areas as for 2023, but to be adjusted depending on progress and updated SAI priorities</p> <p>Introduce audit quality control procedures and assurance</p> <p>Launch professional training program in collaboration with the National School of Magistrates</p>

Component and Initiative	Achievements (expected by end of 2022)	Plan 2023	Tentative Plans 2024 onwards
		<p>Strengthening planning and budgeting procedure</p> <p>Support additional audit reports, including an audit related to gender.</p> <p>Improve Jurisdictional Control procedures</p>	
Audit capacities and results	<p>On-the-job support to four COVID-19 related audits, and publication of these leading to media coverage</p> <p>Advice for a public policy evaluation related to water and hygiene initiated</p> <p>Advice for a follow-up audit of the Ministry of Education initiated</p>	<p>Advice for completion of CA and PA and a public policy evaluation initiated in 2021</p> <p>Advice on follow up of completed audits</p> <p>On-the-job support to conduct and report four new audit assignments, and enhance skills of applying CA, PA, FA and public policy evaluation methodologies</p>	<p>Continued on-the-job support to the execution of quality audits of high national importance, including for gender if prioritized by the SAI</p> <p>Advice and training to develop CA and PA functions and methodology</p>
Jurisdictional controls	N/A	<p>Complete analysis of the backlog of accounts and develop an action plan to close the gap</p> <p>Complete the analysis of the procedure: identify areas for improvement</p>	<p>Support to handle the backlog of judging on public accounts</p> <p>Seek to enable the Court of Accounts (CdC) to improve efficiency and quality of jurisdictional controls, such as with use of digital tools</p>
Visibility and communication	<p>Advice and logistical support for an enhanced presentation of the annual SAI audit report ("Rapport Publique")</p> <p>SAI staff trained and coached on media engagement</p>	<p>Improve the presentation of Rapport Publique: develop an action plan identifying the main actors, steps, calendar and deliverables</p> <p>Launch website and social media sites for the CdC</p> <p>Enable CdC to regularly publish information posts</p>	Continued support to communication strategies and plans for engaging stakeholders
Legal framework and independence	Initial assessment of the SAI legal framework and independence challenges	Provide an analysis of the current legal framework: identify weaknesses and areas for improvement	<p>Put forward proposals for improving the legal framework</p> <p>Support CdC to actively engage stakeholders on legal framework and independence</p>
Strategic change management	Advice on improving budgetary process	Provide support for budget procedures and operational planning: identify main areas	Provide training and advice for

Component and Initiative	Achievements (expected by end of 2022)	Plan 2023	Tentative Plans 2024 onwards
	Instructions & best practices circulated by the President of SAI	for improvement and propose actions  Advice for drafting the 1st annual SAI performance report  Support in development of Code of Ethics	implementation of the Code of Ethics  Continued support to improve strategic management, including annual operational plan, in-year monitoring and reporting, and the annual SAI Performance Report
Digital tools and software	SAI ICT basic-system- conception developed  ICT Equipment delivered and operative	Enable SAI basic ICT tools and establish systems for maintenance  Procure and support implementation of additional ICT equipment for the SAI and the Financial Tribunals  Take first steps in ICT governance: establish a steering committee, adopt basic principles	Enhancing governance use of ICT tools and systems
HR and professional development	General Gender awareness seminar delivered	Deliver gender awareness training for SAI staff. Identify main needs in Professional Training. Develop an initial Professionalization Plan	Support for HR & training policy
<b>COMPONENT 6: Support to the National Audit Office of The Gambia – “Strategic Development Accelerator Project 2021-2025” (formerly NAO Gambia Constellation Project 2021-2024”)</b>			
General	Completed phase 1 support, including a five-year strategic plan and mobilization of partners to selected areas in need of support  Established a peer project led by IDI with an agile design and a new mechanism of an advisory council  Mobilized four peer SAIs as key providers of technical support for the project period 2021-2024  Coordinated a network of peers and INGO partners to support the SAI to deliver its strategic plan across the three focus areas of the project  Brought in SAI Norway as a peer partner to support IT audit capacity building	Coordinate a network of peers and INGO partners to support the SAI to deliver its strategic plan across the three focus areas of the project  Deliver support in close partnership with AFROSAI-E and resource persons from the SAIs of Kenya, Latvia, Norway, Sierra Leone, and UK  Coordinate a mid-term review of the project that is informed by and contributes to IDI's wider sustainability review efforts	Continue to support to the SAI to deliver its strategic plan and to respond to new opportunities and challenges within the three focus areas
Foundations	Updated organisational planning and reporting systems, a comprehensive mid-term review of	Support the continued iteration of organisational planning & reporting systems including	Continue to support the iteration of the organisational planning

Component and Initiative	Achievements (expected by end of 2022)	Plan 2023	Tentative Plans 2024 onwards
	<p>the strategic plan, and a new organisation-wide training plan</p> <p>In-depth review of independence challenges</p> <p>An independent analysis of gender, diversity, and inclusion for both the project and the SAI</p>	<p>quarterly check-ins and streamlined planning tools</p> <p>Support advocacy for greater independence</p> <p>Support the development of a new gender equality, diversity and inclusion strategy</p>	<p>&amp; reporting system, the strengthening of independence, and progress to improve gender equality, diversity and inclusion</p>
Audits	<p>Identification and training of staff champions for key audit skills, and collaborative and iterative development of training materials for wider staff</p> <p>Delivery of critical audits on government accounts and the COVID-19 response</p> <p>IT audit staff trained on highly technical skills and subsequent delivery of IT audits</p> <p>Broad consultations on priority manual customisations</p>	<p>Co-facilitate training of champions and iteration of training materials for key audit skills</p> <p>Support delivery of critical audits on government accounts</p> <p>Training of IT audit staff on highly technical skills and complementary training for financial auditors</p> <p>Support evidence-based customisations of financial, compliance and IT audit working papers</p>	<p>Continue to support audit skills development and internal training capacity, the use and customisation of audit manuals and working papers, and the delivery of critical audits</p>
Communications	<p>Staff trained on media engagement, interviews, crisis communications, internal communications, and VFM audit work</p> <p>Delivery of simplified versions and infographics of various high-profile reports, video explainers, radio programmes, and increased social media attention</p> <p>Workshops and other engagements with a wide range of stakeholders</p>	<p>Co-facilitate training on relevant communications skills</p> <p>Support delivery of citizen-friendly products like radio programmes, infographics, and simplified reports</p> <p>Support delivery of more regular and outcome-driven engagement with stakeholders including auditees, National Assembly, CSOs, and media</p>	<p>Continue to support communications skills development, delivery of citizen-friendly products, and more regular and outcome-driven engagement with stakeholders</p>
<b>COMPONENT 7: Support to the Cour des Comptes DRC – “CdC DRC Peer Support Project 2022-2025”</b>			
General project management and PFM coordination	<p>Phase 1 support completed, including a five-year strategic plan</p> <p>Planned a phase 2 project led by IDI, and mobilized funding and key peer SAs to ensure quality support for the whole project period</p>	<p>Continuous improvement of project management and coordination routines and practices with partners, to enable successful project implementation in a complex operating environment</p> <p>Deliver support in close partnership with resource persons from the SAs of Hungary, Senegal, Sweden, and Tunisia</p>	<p>Build on and intensify the support provided in 2023. If sufficient results are achieved in previous years, scale-up support including more presence in Kinshasa</p>
Strategic management, internal	<p>Support to SAI operational and audit planning</p>	<p>Enable the SAI to put in place an internal monitoring system</p>	<p>Further develop internal monitoring and reporting</p>

Component and Initiative	Achievements (expected by end of 2022)	Plan 2023	Tentative Plans 2024 onwards
governance, and ethics		<p>Enable the SAI to have an updated Code of Ethics and create staff awareness</p> <p>Enable the SAI to get a complete picture of its audit universe by building a database of all auditees</p> <p>Support the SAI to develop a risk-based work plan</p> <p>Support SAI to assess its independence and institutional set-up</p>	<p>Build on and intensify the support provided in previous years</p> <p>Further support to institutionalise the risk-based approach in the audit work of the SAI</p> <p>Support to prepare the SAI for an external review or audit</p>
Compliance auditing and jurisdictional control	NA	<p>Training and guidance for CA methodology and development of manual based on ISSAIs</p> <p>On-the-job guidance to conduct one compliance audit on a topical subject</p>	<p>Continued training in CA methodology and quality control</p> <p>Continued guidance for execution and reporting of selected CAs</p> <p>One judgement based on output from a compliance audit</p>
Communication and stakeholder engagement	Strengthen the communication function and support to internet and videoconferencing initiated	<p>Enable SAI internet connectivity and online videoconference system</p> <p>Support the SAI to conduct stakeholder engagement seminar and similar visibility and sensitization activities</p> <p>Support the SAI develop a communication strategy and plan</p>	Continued training, guidance and financial support to stakeholder engagement. Additional support could include support to implement the communication strategy, depending on the level of progress in 2022 and 2023
<b>COMPONENT 8: Global SAI Accountability Initiative (GSAI) Programme</b>			
Programme management and coordination	<p>Design and planning of programme in close collaboration with SAIs and providers of support</p> <p>Kick-off event and sensitization of participating SAIs and providers</p>	Overall guidance and coordination of providers and SAIs engaged in developing and implementing country projects	Overall guidance and coordination of providers and SAIs engaged in country projects
Country projects Dominica, Haiti, Honduras and Kyrgyzstan	N/A	<p>Agreements and plans for tailored country projects including areas of support and partners involved</p> <p>Implementation of country level support initiated for core SAI needs</p>	Continued implementation of agreed country projects, mainly by other providers than IDI

## **E. Contribution to IDI Cross-Cutting Priorities**

### SAI Culture and Leadership

For all the country projects, strategic change management is included as a key support element. This involves training in leadership as well as a dialogue and coaching role with top management on how to improve the performance, engage stakeholders and utilize partnerships. This is prioritized as leadership and strategic change management is regarded as a necessary condition for success in all other areas. For the overarching PAP-APP programme, strategic change management and leadership are a prioritized area for developing competencies and support to SAIs.

### SAI Communications and Stakeholder Engagement

Communication and stakeholder engagement are included in most country projects, as this is seen as critical for the SAIs to raise their standing and be able to take a prominent role. Typical support includes financial and technical support to stakeholder events and communication material. For example, in the PAP-APP country projects all the SAIs have been supported in communicating with key stakeholders as a part of strategic planning process. They have also been supported to regularly bring key donors together in joint meetings to mobilize financial support as well as enable donors to engage in policy dialogue promoting the SAI. In 2023, the Gambia project will be exploring the application of behavioural insights in stakeholder engagement for greater audit impact.

### Inclusiveness and Gender

When advising bilateral partners in strategic and operational planning and management, advice for how the SAIs could lead by example in the areas of gender, inclusion and diversity is integrated. In several of the country projects there are planned support to both the SAIs' own actions for gender and diversity, as well as for initiating audits in these topics. In 2023 a key effort will be to guide for the successful completion of a collaborative audit for several of the French-speaking SAIs related to gender, diversity and inclusion. For the SAIs of Gambia, Madagascar and South Sudan it will also be important to assist the SAIs to succeed in utilizing the gender and inclusion assessments conducted.

Through the PAP-APP programme an indicator on SAI Gender, Diversity and Inclusion performance was developed and piloted in South Sudan in 2021. In 2023, this indicator will be used as one option for the SAIs to set a baseline for their work in this area.

## **F. 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.

## G. Expected Results

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 (by calendar year)				
						2019	2020	2021	2022	2023
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 b) 2 (2018)	Target	a) 11 b) 2	a) 11 b) 3	a) 11 b) 5	a) 11 b) 5	a) 11 b) 5
					Actual	a) 11 b) 2	a) 11 b) 4	a) 11 b) 5	N/A	N/A
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 b) 9 (2018)	Target	a) 2 b) 9	a) 4 b) 11	a) 4 b) 11	a) 4 b) 11	a) 4 b) 11
					Actual	a) 3 b) 11	a) 7 b) 11	a) 10 (including resource persons contribution agreements) b)11	N/A	N/A
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 PAP-APP: mostly met	Somalia: mostly met	Mid-term review of NAC Strategic Change Project - South Sudan: mostly met	Mid-term review of PAP-APP programme phase 2: mostly met



Expected Results	Indicator No.	Indicator Definition	Source	Baseline (Date)	Target / Actual	Targets and Actual Results (by calendar year)				
						2019	2020	2021	2022	2023
					Actual	N/A	South Sudan: partly met PAP-APP: partly met	Somalia: mostly met	N/A	N/A

Explanation for amendment, addition or removal of indicators: N/A

#### IDI Supported SAI Capacity and Output Indicators

Expected Results	Indicator No.	Indicator Definition	Source	Baseline (Date)	Target / Actual	Targets and Actual Results (by calendar year)				
						2019	2020	2021	2022	2023
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	2	4	5	5
					Actual	1	1	3	N/A	N/A
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) 5 b) 4	a) 10 b) 4	a) 10 b) 5	a) 10 b) 6
					Actual	a) 2 b) 2	a) 5 b) 2	a) 10 b) 4	N/A	N/A
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	2	3
					Actual	0	0	0	N/A	N/A