INTOSAI IDI
DEVELOPMENT INITIATIVE

Operational Plan

2016-2018

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ACRONYMS

Acronyms

AFROSAI-E	African Organization of English speaking Supreme Audit Institutions
ALBF	Audit of Lending and Borrowing Frameworks
ARABOSAI	Arab Organization of Supreme Audit Institutions
ASOSAI	Asian Organization of Supreme Audit Institutions
CAROSAI	Caribbean Organization of Supreme Audit Institutions
CAS	INTOSAI Compliance Audit Subcommittee
CBC	INTOSAI Capacity Building Committee
CREFIAF	African Organization of French speaking Supreme Audit Institutions
DFATD	Department for Foreign Affairs, Trade and Development, Canada
DFID	Department for International Development UK
EUROSAI	European Organization of Supreme Audit Institutions
FAC	INTOSAI Finance and Administration Committee
FAS	INTOSAI Financial Audit Subcommittee
GCP	Global Call for Proposals
GPG	Global Public Good
iCATs	ISSAI Compliance Assessment Tools
IDI	INTOSAI Development Initiative
IFAD	International Fund for Agricultural Development
ISSAI	International Standards of Supreme Audit Institutions
INTOSAI	International Organization of Supreme Audit Institutions
KSC	INTOSAI Committee on Knowledge Sharing and Knowledge Services
LMS	Learning Management System
MFA	Ministry of Foreign Affairs
MOU	Memorandum of Understanding
NCA	The Netherlands Court of Audit
NOK	Norwegian Kroner
NORAD	Norwegian Agency for Development Cooperation
OAGN	Office of the Auditor General of Norway
OECD	Organization for Economic Co-operation and Development
OLACEFS	Organization of Latin American and Caribbean Supreme Audit Institutions
PAS	INTOSAI Performance Audit Subcommittee
PASAI	Pacific Association of Supreme Audit Institutions
PDA	Public Debt Audit
PEFA	Public Expenditure and Financial Accountability
PSC	INTOSAI Professional Standards Committee
SAI	Supreme Audit Institution
SAI CDF	SAI Capacity Development Fund
SAI PMF	SAI Performance Measurement Framework
SDG	Sustainable Development Goals
SECO	State Secretariat for Economic Affairs, Switzerland
SIDA	Swedish International Development Cooperation
TFA&E	Task Force on Audit and Ethics
UNDP (GAIN)	United Nations Development Programme (Global Anti-Corruption Initiative)
UNCAC	United Nations Convention against Corruption
UN	United Nations
UNDP	United Nations Development Programme
USAID	US Agency for International Development
WB	World Bank
WGFACML	INTOSAI Working Group on Fight against Corruption and Money Laundering
WGEA	INTOSAI Working Group on Environmental Auditing
WGITA	INTOSAI Working Group on IT Audit
WGPD	INTOSAI Working Group on Public Debt
WGVBS	INTOSAI Working Group on Value and Benefits of SAIs

Operational Plan 2016-2018

From the Director General's Desk

Einar J. Gørrissen
Director General

I am pleased to present the operational plan 2016-2018. The move to operational plans than span multiple years was introduced to ensure better predictability and long term planning of the IDI. While this plan sets out the interventions over the remaining years of the strategic planning period, it will be a living document that is updated regularly, with approval by the IDI Board.

The IDI is conducting a substantial number of capacity development programmes, as well as starting eight new programmes as follows:

1) 3i Phase-II
2) SAI Strategy, Performance Measurement & Reporting
3) SAI engaging with Stakeholders
4) SAI fighting Corruption
5) SAI Independence
6) Enhancing eLearning Capacity
7) SAI Young Leaders
8) Auditing SDGs

Some are already launched, with the remaining expected to commence in 2016. In my view, it constitutes an innovative and relevant portfolio that targets core areas for stronger performing SAIs that can make a difference to the lives of citizens. This includes the implementation of the ISSAIs leading to improvements in the quality, uniformity and credibility of government auditing, the development of strong and effective leadership of SAIs, efforts to address the independence constraints faced by SAIs around the world, strengthening SAI practices in terms of leading by example in the public sector in terms of strategic planning,

performance measurement and performance reporting, as well as enhancing the ability of SAIs to successfully engage with key stakeholders.

It is however important to recognize that the portfolio deals with complex and challenging issues that often are long-term in nature. This is the case for the implementation of the comprehensive and often technically complex ISSAIs, which is a long term work stream of the IDI. Similarly, developing and empowering young leaders is a strategy to facilitate effective SAI leadership and performance in the longer run. Strengthening SAI independence is also challenging and politically sensitive, the decisions lying outside the control of SAIs and involving multiple stakeholders. While recognizing and taking measures to mitigate these challenges and risks, these are areas that are prerequisites for credible and strong performing SAIs, and the IDI is committed to work with the SAI community to address them as a long term partner.

In addition to the portfolio of capacity development programmes, the IDI will also continue to host the INTOSAI-Donor Secretariat. The design of a new Programme Document of the Cooperation is currently underway and the tentative plans presented here will be updated upon its finalisation.

Efforts to enhance the performance of the IDI as an organization will also continue. Key focus areas include the implementation of changes to the IDI governance structure and the development of a new IDI Strategic Plan to set the direction of the IDI beyond 2018.

Introduction and Background

Introduction and Background

Introduction

This operational plan is the second update for the implementation of the IDI strategic plan 2014-2018. It takes forward the principle of multi-year operational planning initiated in 2014. A multi-year operational plan helps to provide a broader perspective to the planning of IDI's operations, especially to programmes that span over multiple years. Although this is a three-year plan, it focuses in particular on 2016, as the plan will be reviewed and updated annually, in 2016 and 2017.

Besides ongoing capacity development programmes, the plan focuses on the envisaged outcomes, outputs and innovations to be introduced through the new portfolio of eight capacity development programmes.

The current plan will lead the IDI on to its next strategic plan beginning 2019 which will be

developed in this operational plan period. In the process it will continue the implementation of the strategic plan 2014-2018 by delivering on the IDI mandate of supporting implementation of ISSAIs, widen the scope of its capacity development support to include institutional
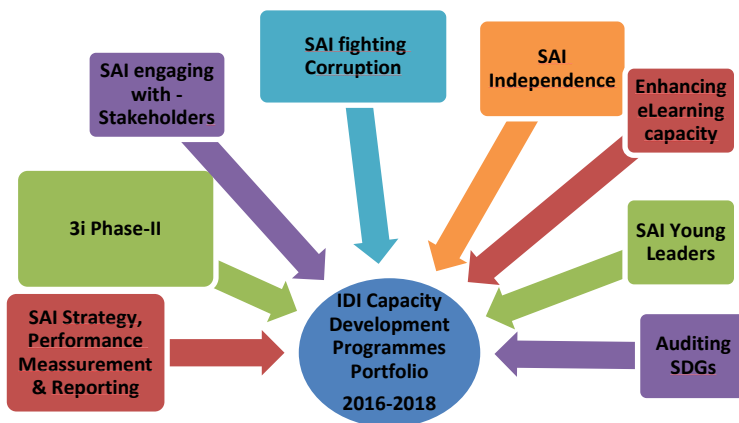
capacity development, work with knowledge sharing in INTOSAI and implementation of good practices, and facilitate scaled up and more effective support to SAIs. The introduction of bilateral support to SAIs in greatest need, as also providing limited support to SAIs of developed countries on cost recovery basis will also be sustained. The operational plan also covers the role of the IDI as host for the INTOSAI-Donor Secretariat and the organizational development of the IDI.

The appendix to the operation plan includes the detailed programme plans, more detailed information on the plans of the INTOSAI-Donor Secretariat and internal IDI projects, as well as the IDI results framework.

Programme Selection for Planning

All the programmes undertaken by the IDI are designed to meet the needs expressed by the beneficiary SAIs. Potential programmes undergo a process of consultation with stakeholders in the SAI community. However, the IDI's efforts are subject to a number of demands from various stakeholders which cannot all be met owing to limited IDI resources and limits in the absorption capacity of partner SAIs.

In this perspective, this plan has considered the relevant needs emanating out of a series of initiatives undertaken during the 2014-2015 operational plan. The 2014 IDI Global Survey and 2013 Global Call for Proposals have provided the IDI with direct information from the SAIs and INTOSAI regions regarding their capacity development requirements. These have been supplemented with wide ranging

discussions with stakeholders including INTOSAI regions, committees, working groups, financial partners, international organisations as well as internal deliberations within the IDI secretariat and the IDI Board. The resulting inputs have thereafter been objectively considered using the IDI prioritisation matrix leading to their inclusion in the current plan.

1. Identify possible inititives
2. Prioritise inititives
3. Finalise portfolio in Operational Plan

Six global priority areas were identified through the Global Survey 2014 and the subsequent prioritization process. Recognising the critical significance of leadership and the role that SAI leadership plays in the development and performance of an SAI, the IDI Board recommended the addition of a SAI Young Leaders Programme to the portfolio. These seven programmes were discussed during the IDI Planning and Prioritisation workshop with INTOSAI regions in December 2014. All INTOSAI regions, except CAROSAI, indicated a need for all these programmes in their region. Due to its limited regional capacity, CAROSAI chose to focus solely on ISSAI implementation[1].

The next INTOSAI strategic plan envisages a prominent role for SAIs in auditing the implementation of UN's Sustainable Development Goals (SDGs). In alignment with this key INTOSAI priority the IDI plans to cooperate with the KSC and other key

stakeholders to design and deliver a comprehensive capacity development programme on 'Auditing SDGs'.

As such the IDI portfolio for 2016-2018 contains eight new programmes.

The IDI will consult further with partners and participating SAIs on the details of the results framework for some of these programmes during the first half of 2016.

Besides these new programmes, some of which have already been launched in 2015, the IDI will also continue with the ongoing eight programmes that it has already committed to. Table 1 below provides the brief highlights of each of the 16 programmes in the IDI portfolio:

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[1] ISSAI implementation also includes ISSAI 10 – The Mexico Declaration on SAI independence. Discussions will be taken up with CAROSAI on possible participation in the independence programme.

TABLE 1 SUMMARY OF IDI CAPACITY DEVELOPMENT PROGRAMMES

SAI Strategy Performance Measurement & Reporting	The IDI has undertaken a review of its current products on needs assessment and strategic planning to develop updated global public goods that are aligned to the IDI's current thinking and developments like the SAI PMF and ISSAIs. A new model for Strategic Management of SAIs is being developed. A regional strategic management framework is also under discussion with INTOSAI regions. Besides the new model the IDI is developing a platform approach to strategic planning and further guidance on performance measurement systems and performance reporting by SAIs. SAIs and regions will be provided support on request following the revised handbook
3i Phase-II	As support for ISSAI implementation will be a regular work stream for the IDI, discussions have started on the elements of the second phase of the 3i programme. The second phase may include maintenance of 3i products, strengthening of ISSAI certification programmes to move them from participation to competency based certification, support for ISSAI based cooperative audits, quality assurance programmes and SAI level support for ISSAI implementation. The IDI will also participate in the INTOSAI Task Force for Auditor Certification. Besides cooperation on the research and development of competency framework the IDI will also design, develop and deliver pilot certification programmes.
SAI engaging with Stakeholders	The programme aims for 'greater audit impact through enhanced SAI engagement with stakeholders'. The IDI launched this programme in 2015 with a planning meeting and workshops with SAIs Heads in CREFIAF and ASOSAI. The programme will be offered to all INTOSAI regions and is planned to be delivered from 2015 to 2019 through regional management workshops or consultation for obtaining SAI commitment, global research project, guidance on SAI stakeholder engagement , blended learning programmes for SAI teams and SAI level support for engaging with stakeholders and lessons learned. INTOSAI regions and Effective Institutions Platform (EIP) in OECD are cooperation partners for this programme.
SAI fighting Corruption	Aimed at 'greater effectiveness of SAIs in fighting corruption', the global programme has also been launched with a planning meeting and workshops with Heads of SAIs in CREFIAF and ASOSAI. The programme is planned for delivery in all regions in four IDI languages and has a results framework of three components, SAIs leading by example by implementation of ISSAI 30, the audit of institutional frameworks for fighting corruption, and SAI-Stakeholder platform for fighting corruption. This programme will be delivered from 2015 to 2019 in partnership with regions, INTOSAI working group on fight against corruption and money laundering, UNDP's GAIN programme, NCA, EUROSAI TFA&E and SAIs.
SAI Independence	The IDI plans to pilot a programme from 2016-2018 for helping SAIs in getting greater independence The programme consist of three elements - Advocacy, guidance on model legislations in different systems and support to a small number of selected SAIs in drafting legislation or engaging with stakeholders.

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Enhancing e-learning Capacity	The IDI has been using a blended learning approach for many of its programmes since 2005. In 2015 the IDI set up its own eLearning platform and learning management system in-house using open sourced software, wrote the first draft of the eLearning handbook that defines IDI blended learning methodology, supported an SAI in setting up eLearning, c and started developing a portfolio of e-courses. The IDI will continue to support SAIs and INTOSAI regions in setting up eLearning and develop pools of certified eLearning and blended learning specialists in all INTOSAI regions.
SAI Young Leaders	The SAI Young leaders programme will be kicked off at the Global Symposium on Leadership in November 2015. The programme aims to change hearts and minds by selecting a batch of 25 young leaders and providing them a life changing experience that develops their attitude for leadership. The programme will be delivered in English and will be open for all SAIs.
Auditing SDGs	Following the strategic direction of INTOSAI, the IDI and KSC will cooperate to design, develop and deliver a capacity development programme on auditing sustainable development goals. The programme plans to deliver a results framework that includes a vibrant community of practice on SDGs, guidance on audit of preparedness for implementation of SDGs, support for ISSAI based cooperative audits of Preparedness for Implementation by SAIs, documentation of lessons learned and compendium of audit findings. A webpage community of practice is planned to be launched as a part of the launch of KSC-IDI portal.
3i Phase-I for CREFIAF, ARABOSAI, OLACEFS	In 2012 the IDI launched the ISSAI Implementation Initiative i.e. 3i Programme Phase 1. The 3i Programme aims to support SAIs in developing countries in implementing ISSAIs. The first phase of the 3i Programme covered level 2,3 and level 4 ISSAIs in financial, performance and compliance audit. In the first phase from 2012-2014 the programme was conducted in the English speaking INTOSAI regions. Subsequently the programme has been initiated in 2014-2015 for the OLACEFS, ARABOSAI and CREFIAF regions. The programme delivers a fivefold results framework of 3i products, ISSAI certification programmes, 3i cooperative audits, 3i community portal and startup up support at SAI level
Transregional Programme on Auditing Lending and Borrowing Frameworks	In 2013, the IDI launched this comprehensive global programme on public debt with a focus on strengthening the SAIs' audit capabilities in assessing the legal and administrative frameworks in the borrowing as well as lending sovereign functions. The global programme covers the period from 2013 to 2016 and is being run simultaneously in English and Spanish.
Auditing externally funded projects in agriculture and food security sector	IDI is cooperating with IFAD to support SAIs in seven countries in the AFROSAI-E region in conducting financial and compliance audits of IFAD financed projects. Under this programme, SAIs are expected to build capacity to become auditors of choice for donor funded projects in agriculture and food security sector.

CBC Support Programme	In 2016 the CBC support programme will be delivered in ASOSAI through a Cooperative Audit of Disaster Management and in PASAI with a Cooperative Compliance Audit of Procurement.
Support for INTOSAI regions, networks and communities	The IDI workshop for INTOSAI regions initiated in 2014 will continue to be held annually on topics of mutual significance. IDI support for strategic planning, creation of regional pools of resource persons etc. will also continue. The IDI is cooperating with the KSC to develop a community portal for hosting INTOSAI communities of practice.
Bilateral Support	The IDI will continue its bilateral support for the SAI of Somalia, and possibly initiate support for the SAIs of Liberia and Sierra Leone. Bilateral support programme offered to the SAI of Afghanistan during 2015 may spill over into 2016 in terms of finalisation of the iCATs and SAI PMF assessment reports.
SAI PMF Training	The INTOSAI-Donor Secretariat in the IDI has coordinated the development of the SAI Performance Measurement Framework. It will continue to develop the Endorsement Version, provide training and guidance on the framework. The aim is to develop a pool of certified SAI PMF assessors, quality assurance reviewers and specialists, and to promote roll-out of the tool.
Training for donors on working with SAIs	This programme is offered by the INTOSAI-Donor Secretariat for sensitization of staff of donor agencies to the operations of SAIs and good practices in SAI capacity development.

Amongst this portfolio, supporting ISSAI implementation will continue to be a long term work stream expected to cut across different programmes including the bilateral support and roll out of SAI PMF. It provides an overarching umbrella for institutional and organizational support in terms of ISSAIs at level 2 and it provides a methodology umbrella for all audits supported by the IDI.

The SDGs are expected to provide a contents umbrella for supporting SAIs in auditing different areas. The SDGs are comprehensive and cover practically the entire universe of the governance of a country.

Operational Plan and IDI Results Framework

Monitoring and sustaining the IDI's efforts is done through the IDI results framework. The populated results framework was approved by the IDI Board in March 2015 and is included in the Appendix. It measures SAI outcomes, closely aligned to the three principles of ISSAI 12 on the Value and Benefits of SAIs. SAIs are responsible for these outcomes which are determined by a number of contributing factors. They have been included in the results framework because these are the ultimate ends to which all IDI initiatives aim to contribute, even though these may go beyond the scope of influence of the IDI, and SAIs' performance cannot be fully attributed to IDI outcomes. IDI outcomes are the results achieved in the four areas of IDI strategy – effective programmes, use of global public goods, stronger regional bodies, networks and communities and scaled up and more effective support. The results in these areas indicate the

success achieved by the IDI in the implementation of this strategic plan.

SAI outcome indicators are monitored with respect to the 2014 baselines figures for. The targets have been set for 2017, and the results will feed into the development of the next IDI strategic plan. The reasons for monitoring SAI outcomes on a triennial basis are the resource implications associated with collecting data from a global sample of SAIs. Most IDI outcomes are monitored on an annual basis. The targets for 2015 and 2016 have not been indicated for some indicators relying on the IDI Global Survey. This plan is presented according to the results in terms of the SAI and IDI outcomes. Performance against each indicators and the relevant baselines and targets will be updated yearly through the IDI Annual Performance and Accountability Report.

Plan at a Glance

Key Features

IDI Outreach
- Support to SAIs across all INTOSAI regions, including 120 SAIs in developing countries[2] and 40 SAIs in fragile[3] annually for 2016-2018
- Programmes delivered in Arabic, French, English and Spanish. 60 per cent of the programmes multilingual

Strategic Priorities & SAI Outcomes
- At least 10 IDI Programmes to contribute each year to more than one of the three IDI Strategic Priorities
- SAI Outcomes monitored as per targets set for 2017 in the IDI results framework

Effective SAI Capacity Development Programmes
- 90 per cent of the programmes follow the IDI service delivery model defined in the IDI strategic plan 2014-2018
- 90 per cent of the programmes achieve their intermediate outcomes
- 90 per cent of the programmes' expenditure to be within ten percent excess of the budget
- 90 per cent of the programmes completed on time
  - *Professional Staff Capacity Development*
- Professional Staff capacity development provided to at least 1016 SAI Staff during 2016. 1035 for 2017 and 775 for 2018
- Female participation in the IDI programmes at least 40 per cent in 2016 and 44 per cent in 2017 and 2018.
- 15 IDI Programmes offered to support development of professional staff capacity during 2016-2018
  - *Organisational Capacity Development*
- Support 9 SAI teams in ISSAI based compliance audit and 2 SAIs teams in ISSAI based financial audits in ARABOSAI during 2016; continue support to 11 teams in 2017 and 9 teams in 2018
- Support SAIs in CREFIAF with iCATs reviews in at least 5 SAIs for CA, FA and PA each in 2016; 11 SAI teams for ISSAI based CA during 2017 and 23 SAIs during 2018 for ISSAI based CA, PA and FA
- Support SAIs with iCATs reviews in at least 6 SAIs for CA, FA and PA each in 2016. Support 9 SAI teams in OLACEFS in conducting 3i Performance Audit on Fight Against Poverty in 2018
- Support one INTOSAI region and one SAI in setting up eLearning capacity in 2016; one region in 2017 and three SAIs in 2018
- Support 19 SAIs in ASOSAI in conducting performance audit of disaster management during 2016
- Support 11 SAIs in PASAI in conducting ISSAI based compliance audit of procurements as part of the IDI-PASAI Cooperative Audit Programme on Audit of Procurements during 2016
- Support the SAI of Somalia in finalizing their iCATs and SAI PMF assessment leading to their new strategic plan.
  - *Institutional Capacity Development Support initiated for 3 SAIs on SAI independence*
  - *IDI supported cooperative audits as per the new IDI Cooperative Audits Model*

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[2] As per OECD-DAC list of countries eligible for developmental assistance.
[3] As per harmonized list of fragile situations from World Bank, African Development Bank, Asian Development Bank. Fragile states include countries with deteriorating governance, states in prolonged political crisis, post-conflict transition countries and those undergoing gradual but still fragile reform processes.

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- *Competency based certification programmes offered*

Global Public Goods used by Stakeholders

2016:following GPGs maintained and revised
- iCATs and ISSAI Implementation Handbooks
- ISSAI Certification Programmes for Financial, Performance and Compliance audit
- Public Debt audit guidance
- IT Audit guidance
- SAI Performance Measurement Framework (SAI PMF) Endorsement Version

2016: following GPGs developed
- Guidance on Auditing Preparedness for implementation of SDGs (Developed in English and translated in 2017 to Arabic, French and Spanish)
- Guidance for Auditing institutional frameworks for fighting corruption (Developed in English and translated in 2017 to Arabic, French and Spanish)
- Guidance on assessing implementation of ISSAI 30 (Developed in English and translated in 2017 to Arabic, French and Spanish)
- Guidance on strategy for SAIs Engaging with stakeholders (Developed in English and translated in 2017 to Arabic, French and Spanish)
- Compendium of audit findings on revenue audits in CAROSAI, audit of extractives in AFROSAI-E (English)
- SAI Strategic Management Handbook (English)

2017-2018: following GPGs disseminated and used by SAIs
- Guidance on Auditing Preparedness for implementation of SDGs (English)
- Guidance for Auditing institutional frameworks for fighting corruption (English)
- Guidance on assessing implementation of ISSAI 30 (English)
- Guidance on strategy for SAIs' Engaging with stakeholders (English)
- SAI Strategic Management Handbook (English)

Stronger regional bodies, networks and communities
- Annual consultations with INTOSAI regions.
- Creation of pool of eLearning and blended learning specialists in all four languages with 100 specialists in each region
- Regional pools of LMS administrators with 50 administrators in each region.
- Initiation of pilot on INTOSAI certification
- Communities of practice hosted on IDI eLearning portal and IDI community portal
- Expansion of pool of SAI PMF assessors, facilitators and quality assurance reviewers
- Access to funding for regional bodies through Global Calls for Proposals under the INTOSAI-Donor Cooperation

Scaled up and more effective support to SAIs
- SAI PMF development and knowledge center
- Training for donors on working with SAIs
- Maintain SAI Capacity Development Database
- Awareness raising on INTOSAI-Donor MoU principles

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Knowledge Sharing and Partnerships
- Effective knowledge sharing through newsletters, website, social media and attendance in meetings
- Develop IDI Portal
- Partner with INTOSAI bodies under all INTOSAI goal areas – PSC, CBC, KSC and FAC
- Contribute to the INTOSAI Strategic Plan
- Host the secretariat of the INTOSAI-Donor Cooperation

IDI Development
- Implementation of IDI Policies
- Implement new IDI governance structure
- Conduct IDI Organisational Review
- Improve the efficiency of internal processes
- Develop new IDI Strategic Plan
- Shifting of premises

Resourcing of the IDI
- Revenue estimates for 2016, 2017 and 2018 for the IDI are NOK 47,6 million, NOK 46 million and NOK 42,6 million respectively
- The funding gaps for IDI during 2016, 2017 and 2018 are NOK 2,4 million, NOK 5,3 million and NOK 3,6 million respectively.
- Resourcing for the INTOSAI-Donor Secretariat will be confirmed after the finalisation of the Programme Document of the INTOSAI-Donor Cooperation by the end of 2015.

Evaluations
- Mid-term external evaluation of 3i ARABOSAI in 2016
- Programme end external evaluation of IDI-CBC Support Programme in 2016-2017
- Programme end external evaluation of ALBF Programme in 2017
- External evaluation of implementation of IDI Strategic Plan 2014-2018

Timelines for IDI Programmes

Programme	2015 Q4	2016 Q1	2016 Q2	2016 Q3	2016 Q4	2017 Q1	2017 Q2	2017 Q3	2017 Q4	2018 Q1	2018 Q2	2018 Q3	2018 Q4	2019 Q1
ISSAI Implementation Initiative (3i Programme)	▮	▮	▮	▮	▮	▮	▮	▮	▮	▮	▮	▮	▮	▮
Phase-I ARABOSAI	▨	▨	▨	▨	▨									
Phase-I CREFIAF	▨	▨	▨	▨	▨		▨	▨	▨	▨	▨	▨	▨	
Phase-I OLACEFS	▨	▨	▨	▨	▨									
Phase-II	▨	▨	▨	▨	▨		▨	▨	▨	▨	▨	▨	▨	▨
IDI CBC Support Programme	▮	▮	▮	▮	▮									
ASOSAI Cooperative Audit on Disaster Mgmt	▨	▨	▨	▨	▨									
PASAI Cooperative Audit on Procurements	▨	▨	▨	▨	▨									
Audit of Lending and Borrowing Frameworks	▮	▮	▮	▮	▮									
Audit of Externally Aided Projects in Agriculture and Food Security	▮	▮	▮	▮	▮	▮	▮	▮	▮					
SAI Fighting Corruption	▮	▮	▮	▮	▮	▮	▮	▮	▮	▮	▮	▮	▮	▮
SAI Engaging with Stakeholders	▮	▮	▮	▮	▮	▮	▮	▮	▮	▮	▮	▮	▮	▮
SAI Strategy, Performance Monitoring and Reporting	▮	▮	▮	▮	▮	▮	▮	▮	▮	▮	▮	▮	▮	
SAI Independence			▮	▮	▮	▮	▮	▮	▮	▮	▮	▮	▮	
Enhancing eLearning Capacity	▮	▮	▮	▮	▮	▮	▮	▮	▮	▮	▮	▮	▮	▮
SAI Young Leaders Programme		▮	▮	▮	▮	▮	▮	▮	▮	▮	▮	▮	▮	▮
Auditing SDGs		▮	▮	▮	▮	▮	▮	▮	▮	▮	▮	▮	▮	▮
Support for INTOSAI Regions	▮	▮	▮	▮	▮	▮	▮	▮	▮	▮	▮	▮	▮	▮
IDI Bilateral Programmes	▮	▮	▮	▮	▮	▮	▮	▮	▮	▮	▮	▮	▮	▮
SAI PMF	▮	▮	▮	▮	▮	▮	▮	▮	▮	▮	▮	▮	▮	▮
Donor Training	▮	▮	▮	▮	▮	▮	▮	▮	▮	▮	▮	▮	▮	▮

Legend

Programme Timelines	▮ (blue)
Timelines for programme components	▨ (green)

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[4] SAI PMF and Donor Training are tentative for 2017 and 2018, details are to be defined in the 2016-2018 programme document for the INTOSAI-Donor Cooperation which is under development.

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Planned Outreach

TABLE 3 IDI OUTREACH

IDI Outreach	2016	2017	2018
SAIs in Developing countries	120	120	120
SAIs in fragile states	40	40	40
SAI bilateral support	3	4	4
Regional Coverage	All	All	All
Multilingual programmes	60%	60%	60%

The abovementioned outreach targets are based on current and planned participation in all 16 programmes in the IDI portfolio and programmes under the role as Secretariat of the INTOSAI-Donor Cooperation.

TABLE 4 MAPPED STRATEGIC PRIORITIES

IDI Contribution to Strategic Priorities	SP 1	SP 2	SP 3
SAI Strategy, Performance & Reporting	✓	✓	✓
3i Phase-II	✓	✓	✓
SAIs engaging with stakeholders	✓	✓	
SAIs' fighting corruption	✓	✓	✓
SAI Independence	✓		
Enhancing eLearning Capacity			✓
SAI Young Leaders	✓	✓	✓
Auditing SDGs	✓	✓	
3i Phase – I ARABOSAI, CREFIAF and OLACEFS	✓	✓	✓
Auditing Lending & Borrowing Frameworks	✓	✓	
Auditing Externally Aided projects in Agriculture and Food Security	✓	✓	
IDI CBC Support: Cooperative Audit of Disaster Management in ASOSAI and Procurements in PASAI.	✓	✓	
Support for INTOSAI regions, networks and communities	✓	✓	✓
IDI Bilateral Support	✓	✓	✓
SAI PMF Training	✓	✓	✓
Training for donors on working with SAIs	✓		

Strategic Priorities & SAI Outcomes

The IDI strategic plan is based on the concept of contributing to the value creation by SAIs. The three strategic priorities are aligned to the three principles of ISSAI 12. They define the value creation by SAIs that the IDI will contribute to. The IDI has also articulated five SAI outcomes that are envisaged to be achieved by SAIs. During the establishment of baselines on these outcomes, there was a need to break down some indicators into sub indicators. It was also agreed that targets would be set for 2017 (every three years) for their measurement.

Each programme in the IDI portfolio is expected to contribute to these outcomes. However, it is important to note that multiple factors impact SAI performance.

Table 4 shows the strategic priorities that the programmes are expected to contribute to during this planning period

SP1. SAIs contributing to strengthening the accountability, transparency and integrity of government and public sector entities

SP2. SAIs demonstrating ongoing relevance to citizens and other stakeholders

SP3. SAIs leading by example

A detailed programme wise description of this linkage can be found in the Appendix to this operational plan, which contains the detailed programme plans.

Effective SAI Capacity Development Programmes

The IDI outcome of Effective SAI capacity development programmes will be achieved by offering programmes that follow the IDI

service delivery model described in the IDI strategic plan; programmes meeting their intermediate outcomes described in the respective programme results frameworks, and the programmes being within the budgets and planned timelines. The IDI results framework encompasses the following targets (Table 5) under this outcome area.

Please refer to the appendix for details of envisaged programme outcomes, budgeted programme expenditure for 2016 and indicative budget figures for 2017-2018, and the planned timelines for programme completion. As table 6 demonstrates almost all programmes for 2016-2018 are planned to be delivered as per IDI's service delivery model.

There will be extensive consultations with SAIs and SAI leadership and signed statement of commitments for achieving envisaged outcomes. Most programmes will be a blend of

face to face and eLearning solutions. All programmes will cover at least two aspects of capacity development i.e. professional staff capacity and organizational systems capacity. Some cover institutional capacity development. Structured courseware will be developed for all programmes and global public goods will be developed for many of the programmes.

Each programme will be conducted as a partnership with relevant INTOSAI committees, working groups and regions.

TABLE 5 TARGET EFFECTIVE SAI CAPACITY DEVELOPMENT PROGRAMMES

	2016 - 2018
Per cent programmes following IDI service delivery model	90%
Per cent programmes achieving intermediate outcomes	90%
Per cent programmes where expenditure is not in excess of 10% of final budget	90%
Per cent programmes completed on time	90%

SAI commitment & leadership consultation	Blended learning programme	Professional staff capacity development
Organisational systems development	Institutional capacity development	Development of global public goods and structured courseware
Partnering with INTOSAI committees, working groups and regions		

TABLE 6 PROGRAMMES AND IDI SERVICE DELIVERY MODEL

Programme						
SAI Strategy, Performance Measurement & Reporting	certificate		people/gears	search		book
Support for Implementing ISSAIs (3i Phase 2 including certification)	certificate	globe	people/gears	search		book
SAIs engaging with Stakeholders	certificate	globe	people/gears	search	money	book
SAIs' fighting corruption	certificate	globe	people/gears	search		book
SAI Independence	certificate		people/gears	search	money	book
Enhancing eLearning Capacity	certificate	globe	people/gears	search		book
SAI Young Leaders	certificate	globe	people/gears			book
Auditing SDGs	certificate	globe	people/gears	search		book
Support for Implementing ISSAIs (3i Phase 1)	certificate	globe	people/gears	search		book
Auditing Borrowing & Lending Frameworks	certificate	globe	people/gears	search		book
Auditing Externally Aided projects in Agriculture and Food Security	certificate	globe	people/gears	search		book
CBC Programme (cooperative audits)	certificate	globe	people/gears	search		book

Support for INTOSAI regions networks and communities	
Bilateral Support	
SAI PMF Training	
Training for donors on working with SAIs	

TABLE 7 TARGETS PROFESSIONAL STAFF AND ORGANISATIONAL CAPACITY

	Professional Staff Capacity			Organisational Capacity		
	2016	**2017**	**2018**	**2016**	**2017**	**2018**
SAI Strategy, Performance Monitoring & Reporting						
Support to SAIs	10	10	10	2 SAIs	2 SAIs	2 SAIs
Support to INTOSAI regions	10	10	10	2 regions	2 regions	2 regions
3i Phase 1						
3i ARABOSAI	34			11 SAI Teams	11 SAI Teams	9 SAI Teams
3i CREFIAF	96			5 SAIs	11 SAI Teams	23 SAI Teams
3i OLACEFS	36			6 SAIs		9 SAI Teams
	140	TBD	TBD			
3i Phase 2						
SAI Engaging with Stakeholders	140	150			75 SAIs	75 SAIs
SAI Fighting Corruption						
ISSAI 30 implementation	140	150			75 SAI teams	75 SAI teams
Audit of institutional frameworks		135	90		45 SAI teams	75 SAI teams
SAI – Stakeholder platform						
SAI Independence					3 SAIs	3 SAIs

Enhancing eLearning Capacity						
Certified eLearning specialists	50 (English)	100 (Spanish) & 100 (French)	100 (Arabic)			
LMS administrators	25		50			
SAI pilot	30	50	225			
Support to INTOSAI regions				1	1	
Support to SAIs				1		3
SAI Young Leaders		25	25			
Auditing SDGs	10	80				30 SAI Teams
Auditing Borrowing & Lending Frameworks	25					
Auditing Externally Aided projects in Agriculture and Food Security	20			14 SAI Teams	14 SAI Teams	
IDI-CBC Support						
ASOSAI – Disaster Management	50			19 SAI Teams		
PASAI - Procurements	25			11 SAI Teams		
Support for INTOSAI Regions networks and communities	15	15	15			
Bilateral Support		10	10	4 SAIs	3 SAIs	3 SAIs
SAI PMF Training (standard training and more advanced training for QA reviewers)	100	140	180	5 QA reviews of assessments	5 QA reviews of assessments	5 QA reviews of assessments
Training for donors on working with SAIs	60	60	60			
Total	1016	1035	775			

In terms of the Professional Staff Capacity, the IDI will seek to achieve a target of 40 per cent female participation in 2016 and 44 per cent in 2017 and 2018. The lower target in 2016 is owing to the wide participation of SAI top management in programme events.

For many new programmes, most of 2016, will be a year of obtaining SAI commitments, conducting research, designing the programmes and developing global public goods. While many of the programmes will be offered to all SAIs in the region, the SAIs may or may not choose to

participate in the programmes. As such, the targets for professional staff development are subject to demand.

The IDI will start discussions on institutional capacity development both through limited bilateral support and the independence pilot programme. Elements of institutional capacity will also be covered in the SAI Engaging with stakeholders programme.

The capacity development will continue with elements that have worked well i.e. integrating professional staff development and organizational capacity development in comprehensive programmes, training and supporting SAI teams instead of individuals. New elements will be added in the programmes based on lessons learned.

Role of middle management - Many SAIs have emphasized the role played by the middle management in implementing and in the long term sustaining programme outcomes. Recognising this key role the IDI will endeavour to engage not only with SAI top management and SAI teams but also consciously involve SAI middle management in the supervision of programme activities carried out within the SAI.

Global, regional and SAI level - Besides conducting programmes at global and regional level, the IDI will also engage at SAI level within a programme framework. Such engagement is envisaged in programmes on eLearning, SAIs engaging with Stakeholders and SAIs' fighting Corruption. The IDI's portfolio of bilateral support to SAIs will be developed in line with the IDI Bilateral Support policy which will be drafted in 2016.

**Lessons learned and exit meetings -** Recognising the importance of lessons learned

and devising and sharing exit strategies for the sustainability of change, the IDI will introduce lessons learned meetings and exit meetings with participating SAIs. The results from the meetings will feed into the planning for the next round of programmes. While the IDI has been recording lessons learned on a regular basis and building in exit strategies in its programmes, the mechanism will now be institutionalized.

Cooperative Audits Model The IDI has been using the cooperative audit model as a means of capacity development in almost all its programmes. The model which started being used very successfully in PASAI has been taken to other regions like CAROSAI, ASOSAI, OLACEFS, AFROSAI-E and CREFIAF. This model is also used as a part of IDI transregional programmes e.g. Auditing lending and borrowing frameworks, IT audit. Over the years IDI has learned many lessons in implementing this model of support. As such the IDI has introduced a revised cooperative audit model. The models allows for two kinds of blended solutions to support cooperative audits.

TABLE 8 PRINCIPLES OF IDI SUPPORTED COOPERATIVE AUDITS

SAI Commitment – Leadership commitment in carrying out audits, issuing reports, sustaining development in the SAI	**Facilitation** – SAI teams facilitated through the process. No fixed solutions
ISSAI Based – Use of FA, PA, CA ISSAIs and subject specific ISSAIs	**Blended solution** – eLearning support combined with face to face support
Use of global public goods & regional resources – for local capacity development & understanding of audit environment	**Quality Assurance** - independent assurance of audit quality as per ISSAIs

TABLE 9 COOPERATIVE AUDIT MODEL
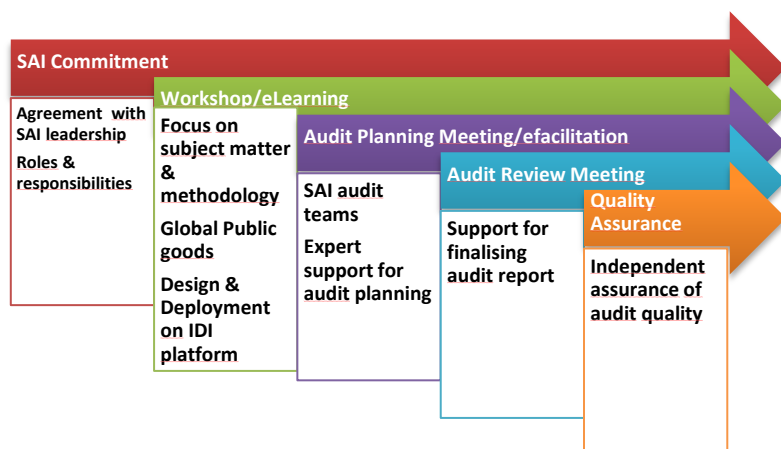
The nature of the blend will depend on the maturity of the Region in being able to conduct eLearning.

This model provides for SAI commitment to conduct the audit and issue the audit report, both methodology and content support to SAIs, and importantly a quality assurance mechanism to ensure that the audit has been conducted as per ISSAIs.

All cooperative audits supported by the IDI in future will follow six key principles (Table 8)

Certification of Competency – As directed by the Board the IDI will work towards strengthening its own certification programmes and participate actively in the Task Force on INTOSAI Auditor Certification. While the IDI will continue to provide certification of participation in its training courses, IDI certification or diplomas will be based on competency. For this purpose all future certification programmes will look at a competency framework, syllabus, design and development options, evaluation

mechanism, and if possible continuous professional education.

Global Public Goods used by stakeholders

The IDI plans to facilitate the development of a number of global public goods as a part of its new programme portfolio. Most of these GPGs are expected to be developed in 2016 following a thorough research. The IDI also plans to define a due process for the finalization and maintenance of each of the global public goods

The following GPGs are planned to be maintained and revised in 2016

- iCATs and ISSAI Implementation Handbooks (English)
- ISSAI Certification Programmes for Financial, Performance and Compliance audit (English)
- Public Debt Audit Guidance(English and Spanish)
- IT Audit Guidance (English)

The following GPGs are planned to be developed in 2016

- Guidance on Auditing Preparedness for Implementation of SDGs (English)
- Guidance for Auditing Institutional Frameworks for Fighting Corruption (English)
- Guidance on Assessing Implementation of ISSAI 30 (English)
- Guidance on Strategy for SAIs' Engaging with Stakeholders (English)

- Compendium of audit findings on Revenue Audits in CAROSAI, and Audit of Extractives in AFROSAI-E (English)
- SAI Strategic Management Handbook (English)

All of the above except the Compendium on audit findings will be translated into Arabic, French and Spanish during 2017.

The following GPGs will be translated and used for programme implementation during 2017 and 2018. Besides GPGs the IDI will also develop structured blended learning courseware for delivering each programme:

- Guidance on Auditing Preparedness for Implementation of SDGs
- Guidance for Auditing Institutional Frameworks for Fighting Corruption
- Guidance on Assessing Implementation of ISSAI 30
- Guidance on Strategy for SAIs' Engaging with Stakeholders
- SAI Strategic Management Handbook

Development and testing of the SAI PMF is coordinated by the INTOSAI-Donor Secretariat under the auspices of the INTOSAI Working Group on Values and Benefits of SAIs. The SAI PMF Endorsement Version is expected to be approved at the INTOSAI Congress in 2016. While use of the SAI PMF is voluntary, the aim is to reach 50 assessments globally by 2018.

Stronger INTOSAI Regional Bodies, Networks and Communities

The IDI will continue to partner with INTOSAI regions in all programme design and delivery. The process of establishing a more institutionalized system for engagement with

INTOSAI regions through annual regional-IDI meetings commenced in 2014 with the Planning and Prioritisation Workshop, which in 2015 was followed by a Workshop on Strategy, Performance and Reporting. The IDI will continue this system of annual consultations on a variety of topics of significance to both the INTOSAI regions and the IDI.

The IDI will also continue its practice of creating regional pools and networks of resource persons. In the years 2016-2018 the IDI envisages creating pools of eLearning and blended learning specialists in all four languages. The IDI will also support regions by creating pools of LMS administrators to manage the learning management system for eLearning delivery.

Creating a critical mass of certified ISSAI facilitators will also continue to be a priority of the IDI. The IDI also plans to start work on the pilot on INTOSAI certification after the approval of the Congress in 2016.

With the creation of the IDI eLearning portal and the IDI community portal, the IDI will host a number of communities of practice. These communities would provide SAI staff the opportunity to connect, interact and express themselves in areas of interest and expertise.

The pool of SAI young leaders trained by the IDI will also be available for use in the region.

During 2016, the IDI will continue its support to the EUROSAI for its evaluation initiated in 2015.

Scaled up and more effective support to SAIs

This IDI outcome area is mainly achieved through the work of the INTOSAI-Donor

Cooperation, whose Secretariat (the INTOSAI-Donor Secretariat) is hosted by the IDI.

The INTOSAI-Donor Cooperation was established in 2010 with the purpose of bringing the INTOSAI and Donor communities closer together, to scale-up and enhance the effectiveness of support provided to SAIs in developing countries. Its guiding document is the Memorandum of Understanding between the INTOSAI and Donor communities, which has now been signed by 23 development partners.

An independent evaluation of the INTOSAI-Donor Cooperation was commissioned in 2014 and reported in 2015. The findings and recommendations from this evaluation were presented and discussed at the 8th INTOSAI-Donor Steering Committee meeting in October 2015. This evaluation provides a strategic input into planning the future of the INTOSAI-Donor Cooperation. Highlights from the evaluation, and the key decisions taken by the Steering Committee in response, are shown below.

INTOSAI-Donor Cooperation Evaluation: Highlights
➢ The MoU and the Cooperation remain highly relevant: SAIs play an important role in public accountability, and there remains a need to better coordinate support to SAIs in developing countries.
➢ The Secretariat hosted by IDI plays a key role in the implementation of Cooperation activities, and stakeholders are satisfied with the governance arrangements and the work of the Secretariat and leadership.
➢ INTOSAI regional bodies play a key role linking global and country level activities; though in some regions the regional body is a missing link, creating implementation challenges.
➢ Stronger linkers between the Cooperation and the INTOSAI Capacity Building Committee are needed.
➢ The hosting of the Secretariat within IDI brings direct access to the INTOSAI network and synergies with other IDI activities, but continued

vigilance is required to ensure potential conflicts of interest do not arise.
➢ There is positive evidence of behaviour change towards more effective support, but challenges remain. Donors face limitations on the coordination of policy dialogue around independence issues and sometimes pursue their own interests such as the audit of donor funded projects. SAIs sometimes face incentives not to promote the coordination of different channels of support, and regional initiatives are not always taken into account in coordination efforts.
➢ An assessment of cost effectiveness is not possible due to the lack of information on how Secretariat staff time is allocated between work themes.
➢ The Cooperation should continue, but future work should be more focused towards key priorities stemming from the MoU principles.
➢ The SAI PMF is highly appreciated by all stakeholders, and is contributing to improved strategic planning and better articulated capacity development needs. The future roles, responsibilities and funding for SAI PMF following endorsement in 2016 need to be articulated.
➢ The Global Call for Proposals, and SAI Capacity Development Database, are highly relevant but face implementation challenges which need to be addressed if they are to remain as key Cooperation activities.
➢ The Secretariat should fulfil an awareness raising, coordination and facilitation role, encouraging others such as the regional bodies, IDI, SAIs and donors to focus on country level implementation.
➢ The results of the work of the Cooperation need to be made more visible in future.

INTOSAI-Donor Steering Committee: Response to the Evaluation Findings
➢ The evaluation report was accepted and will be published.
➢ The Steering Committee confirmed the importance of three key pillars for the future of the Cooperation: the SAI PMF, the Global Call for Proposals, and the SAI Capacity Development Database.
➢ The Cooperation will continue to support SAI PMF as the preferred framework for needs assessments and tracking of SAI performance. A working group of the Steering Committee will

collaborate with the responsible INTOSAI bodies to articulate a post-2016 SAI PMF implementation strategy, including division of responsibilities such as ownership, product maintenance, support function, training, conducting assessments and quality assurance.

➢ A Steering Committee working group will review implementation of the Global Call for Proposals, as a mechanism to promote better coordination of support and ensure additionality of support. It will make a recommendation on its future and possible redesign at, or prior to, the 2016 Steering Committee meeting.

➢ A Steering Committee working group will review proposals for the future of the SAI Capacity Development database and make recommendations to the 2016 Steering Committee meeting.

➢ A Steering Committee working group will take forward further elaboration and refinement of the Cooperation's performance measurement system and results framework, and develop a communication strategy to better demonstrate the results of the Cooperation to stakeholders.

➢ The Secretariat will put in place a time recording system against work themes, to generate programmatic financial information.

➢ The Secretariat will work with the leadership of the Capacity Building Committee to establish mechanisms to strengthen linkages between the Cooperation and the CBC.

➢ A Steering Committee working group will develop a program document for a future phase, 2016-18, based on current indicative funding from Austria, Ireland, Switzerland and the Norwegian Parliament, and in-kind support from SAI Norway and SAI Brazil. The program document's risk register will be used by the Steering Committee to remain vigilant against conflicts of interest.

The future work of the Cooperation, supported by the Secretariat in the IDI, will therefore focus on the following as means to scale-up and strengthen the support to SAIs in developing countries:

• Promote and support SAI PMF as a framework to facilitate better needs assessments leading to stronger SAI-led strategic and development action plans, and better monitoring of SAI performance.

• Mobilize additional resources for SAI capacity development, at the country, regional and global level, through mechanisms such as the Global Call for Proposals, and the (World Bank administered) SAI Capacity Development Fund.

• Strengthen the coordination of support to SAIs, by continued advocacy for behavioural change amongst SAIs and donors, facilitating project matching, and sharing information on current and planned support through the SAI Capacity Development Database.

• Further raising awareness of the MoU principles and change behaviour, especially regarding SAI-leadership, harmonization and coordination of capacity development support, through training for donors on working with SAIs, and support to SAIs in developing needs based funding proposals.

• Demonstration of the results of the Cooperation, to maintain support for its work amongst all stakeholders.

Knowledge Sharing and Stakeholder Communication

Dissemination of knowledge resources and facilitating the application of knowledge resources is essential for meeting the planned outcomes.

Newsletters and articles

The IDI Focus and INTOSAI- Donor Cooperation Newsletters update the global community at a quarterly interval. Both newsletters will be

continued through 2016-2018, the IDI Focus in all four languages. Regular contributions will be continued to the INTOSAI Journal. Articles will also be contributed periodically to other publications.

IDI Website

The IDI website will be upgraded to an IDI Community Portal in the beginning of the planning period and it will provide features like a platform for hosting web based communities of practice and tracking information on document downloads. The portal is planned to be developed in house with the help of open sourced software. This will incorporate the benefits experienced by the users of the 3i Community Portal developed and launched in 2013.

Use of Social Media

The IDI has initiated the use of a YouTube channel and Facebook on a pilot basis. During this Operational Plan period a policy will be developed and implemented for communication using social media.

Meetings

The IDI will continue to participate in meetings organized by the INTOSAI bodies, development partners and other stakeholders and support their efforts at capacity development of SAIs. Reporting to stakeholders is covered separately in a subsequent section.

Partnerships

The IDI will continue to strengthen its partnerships with different INTOSAI bodies during 2016-2018 in its effort to strengthen all the four goal areas of the INTOSAI.

INTOSAI is developing its new Strategic Plan 2017-2021. IDI is a member of the INTOSAI Strategic Planning Taskforce.

The IDI will continue its engagement with the INTOSAI PSC and its sub committees as parts of its efforts in supporting the implementation of ISSAIs. The first phase of the 3i Programme will continue through 2016 in ARABOSAI, CREFIAF and OLACEFs regions and the participants will be jointly certified by the IDI and PSC. During the second phase of the 3i programme the joint certification of participants to the 3i programme is planned to be continued. PSC and its sub committees will be involved in the process of updating the GPGs developed as part of the 3i Programme

In terms of the CBC, the IDI will also participate in the INTOSAI Task Force for Auditor Certification and cooperate with the taskforce chair, Chair of the INTOSAI CBC - SAI of South Africa as per agreed work plan and roles and responsibilities. Besides cooperation on the research and development of competency framework the IDI will also design, develop and deliver pilot certification programmes. Through regular consultations, efforts will also be made to enhance the cooperation between the CBC and IDI in terms of other key areas such as needs assessments, strengthening of the INTOSAI regions and stronger alignment between the work of the CBC and the INTOSAI-Donor Cooperation. The IDI will continue with the two components of cooperative audits in ASOSAI and PASAI as part of the IDI-CBC Support Programme.

The IDI has extensively engaged with the INTOSAI KSC and its working groups on Public Debt, IT Audit, and Environment Audit for the Audit of Lending and Borrowing Frameworks, IT

Audit programmes, and Audit of Disaster Management. This will continue into 2016. For the Programme on SAIs Fighting Corruption, the IDI will cooperate with the WGAFML. There is also collaboration with the Working Group on the Value and Benefits of SAIs for work regarding SAI PMF. The KSC and IDI are also working together to develop a INTOSAI Community Portal for knowledge sharing and to host INTOSAI communities of practice. The IDI has supported KSC by designing and developing the community portal. The portal will be hosted by the IDI, which will also provide technical support. The contents of the portal and the communities of practice will be managed by the KSC Chair, SAI India. The IDI will also offer the programme on Auditing SDGs in collaboration with the KSC Chair.

The IDI will continue to engage with the INTOSAI Finance and Administration Committee and strengthen the interaction between the INTOSAI and donors by being the host of the secretariat of the INTOSAI-Donor Cooperation. The Programme Document for the third phase of the INTOSAI-Donor Cooperation for 2016-2018 is currently being developed.

IDI Development

In order to meet the outcomes of the IDI Results Framework, the IDI Strategic Plan sets forth the following focus areas for enhancing IDI service delivery:

- Good Governance

- Effective Resource Management

- Professional Team

The 2014-2015 IDI Operational Plan covered several projects to enhance the capacity of the IDI and some will continue during this planning period. The following projects are planned for 2016-2018.

1. **IDI Governance Structure:** A review covering the structure, composition and working processes of the IDI Board was finalized in 2015. The IDI Board discussed the new IDI Governance structure in late 2015 and the IDI will take the necessary steps to implement the new structure during 2016-2018.

2. **IDI Organizational Review:** The IDI has made minor changes in the organizational structure during the last period to facilitate the implementation of the IDI Strategic Plan. As IDI has developed and expanded its portfolio, responsibilities and number of staff over the past years, a thorough review of the organization will be conducted.

3. **IDI Policies and Handbooks:** As part of continuous efforts at streamlining the organization, the IDI has developed several new policies, including the Employee Handbook, Procurement Policy, Gender Policy, Code of Ethics, Communication Policy. A Crises Management Plan is being developed. During 2016-18 the IDI will finalize the IDI Programme Handbook including revised planning, management, reporting, evaluation procedures and templates for the IDI Capacity Development Programmes. The IDI will also work on a Certification Policy to streamline and align its practices for offering certification through the IDI programmes. A policy on IDI Bilateral Support programmes will also be developed. The main focus will however

be on implementing the recently developed policies to ensure that IDI practices are in compliance with the different policies and guidelines.

4. **Improving the efficiency of internal processes:** The IDI works to make internal processes more efficient by introducing computerization of manual process like invoicing, travel claims and electronic approval of documents.

5. **Shifting of premises:** IDI will, together with OAG Norway move to new premises in second half of 2016.The new premises will facilitate interactive working methods and improved working environment for staff. The new premises will lead to a reduction in rental costs owing to better office planning and introduction of an office landscape for most staff.

6. **Development of the new IDI Strategic Plan:** The IDI will during 2017-18 develop the new IDI Strategic Plan. The process will follow the principles of the IDI framework for Strategic Planning.

7. **IDI Global Survey:** The IDI will conduct the next IDI Global Survey in 2017. The purpose of the survey among others would be to take stock of the performance of SAIs at the global level and to provide input to IDI, INTOSAI and other relevant partners regarding the needs for capacity development support to the global SAI community. IDI will have a slightly different approach for the 2017 Global Survey than for the two previous surveys as the INTOSAI regions and the INTOSAI CBC will be involved in

the process to avoid survey fatigue, to coordinate efforts and to obtain greater assurance on the validity of the data. The results of the IDI Global survey will feed into the preparation of the new IDI Strategic Plan and the results will be published in the 2018 Global SAI Stocktaking report.

Resourcing of the IDI

The IDI introduced new budget and accounting procedures in 2014 to ensure better apportioning of expenses to specific areas of the IDI's activities, to present a fairer view of programme and non-programme costs, and a more accurate measure of the costs of running IDI programmes. The 2016-2018 budgets are thus organized in three departments. Department 1 records the costs of the IDI Administration and Support Group. Department 2 the IDI's Capacity Development Programmes, and Department 3 the INTOSAI-Donor Secretariat. Full programme staff costs are allocated to the relevant department 2 or 3 for concerned staff. Overheads and indirect costs (including support staff) are fairly apportioned.

In terms of the IDI budget 2014-2015, there is a projected surplus of approximately NOK 4 million. Most of this is earmarked funding for specific programmes and the IDI is exploring with donors the possibility of carrying this over to 2016. With regards to the INTOSAI-Donor Cooperation, its Steering Committee met in October 2015. The development of a new programme document for 2016-2018 has been initiated which is expected to be completed before the end of 2015. Austria, Ireland and SECO have indicated that they will continue funding of the Secretariat. Core funding to the IDI from the Norwegian Parliament may also be

Operational Plan 2016-2018

utilized to fund the Secretariat, while there is uncertainty about the continued funding of DFID and France.

Total revenues for 2016 (as per contracted grants) are estimated at around NOK 47,6 million including the brought forward amounts for the Department 1 and Department 2 while the revenues for the INTOSAI-Donor Secretariat is estimated at NOK 7.3 million. For 2016, the budget for the IDI administration and support group (Department 1) is NOK 5,4 million. This is funded from the NOK 21.5 million received from the Norwegian Parliament for core funding of the IDI's operations.

The main portion of the core funding from the Norwegian Parliament (NOK 14,1 million) is allocated to IDI Capacity Development Programmes (department 2). In addition there is basket funding from SIDA, Sweden for SEK 11 million and earmarked funding from DFATD, Canada for CAD 1 500 000. There is also earmarked funding from the USAID; MFA, Norway; and IFAD. Basket funding received from INTOSAI and grants from SAI of Saudi Arabia are also included. The total funding available for the IDI Capacity Development Programmes including salaries and operational expenses for supporting the delivery of capacity development programmes for 2016 is NOK 42,4 million. Against this, the budgeted expenditure is NOK 44,7 million. For 2017 and 2018, the currently contracted grants include those from the Norwegian Parliament, SIDA Sweden, DFATD Canada and US AID. Continued funding is also expected from INTOSAI as share of the members' contributions to the INTOSAI and the SAI of Saudi Arabia. The possibility of future funding from MFA Finland which comes to an end this year is being explored, but is uncertain at this stage. Negotiations are ongoing with one

potential donor of support over a three year period. The IDI will continue efforts to engage in dialogue with current and potential donors on securing the predictable and long term funding which is crucial to ensuring the continued ability to support the SAIs in developing countries.

The estimated revenues for 2017 and 2018 based on current contracts are NOK 46 million and NOK 42,6 million respectively for the departments 1 and 2. The budgeted expenditure for departments 1 and 2 are NOK 51,3 million and NOK 46,2 million respectively.

The estimated revenues for the INTOSAI-Donor Secretariat for the three years are NOK 7,3 million, NOK 5,9 million and NOK 6,9 million respectively while the budgeted expenditures are NOK 9,7 million, NOK 10,1 million and NOK 9,4 million respectively..

This leaves a funding gap of NOK 2,4 million, NOK 5,3 million and NOK 3,6 million respectively for 2016, 2017 and 2018 for the departments 1&2 of the IDI . In case of department 3 it is NOK 2,4 million, NOK 4,2 million and NOK 2,5 million for the respective years.

IDI believes it will be able to attract funding to close the gaps, and will monitor the expenses carefully and take necessary action to reduce the expenditures by reducing the programme scope or rescheduling programme events in case the necessary funding is not available.

The budgeted funding gap of the INTOSAI-Donor Secretariat will be addressed to the INTOSAI-Donor Steering Committee, and measures would be needed to either increasing the funding or reducing the staffing and activities to ensure that expenses are not higher than the actual receipts from donors.

In kind contribution of SAIs is a key source of resources for the IDI. In 2014 the IDI got such support from 52 SAIs, in the form of not only hosting and provision of resource persons but in terms of paid secondment and translations as well. The IDI will seek to expand such support from the SAI community during 2016-2018 as well.

Monitoring, Reporting and Evaluations

Monitoring

The IDI's programme monitoring system provides a system for monitoring the performance of different programmes and through them that of the IDI as a whole against the performance indicators flowing from the Strategic Plan 2014-2018.

It also provides a ready reference for information to be used in preparing the Annual Performance and Accountability Report and other reporting documents. Besides reporting, information from the monitoring system is also important for following up on the implementation of the IDI Gender Policy.

The IDI's programme monitoring system has been designed to monitor the following parameters in respect of every programme: Number of individual participants; country representation; gender breakdown; number of audit teams involved; languages used; global public goods used; resource persons used, certifications conferred.

During 2016-2018, this information will be routinely updated in the IDI programme monitoring system.

In addition, the IDI plans to monitor the envisaged outcomes for the programmes through a stronger programme monitoring system. The system will provide for identification of programme outcomes to be monitored, the periodicity of monitoring, the sources of valid information and the storage of this information. The IDI plans to cooperate with INTOSAI regions in monitoring programme outcomes on a regular basis.

Reporting

The IDI has over the last years strengthened its system of reporting to both internal and external stakeholders. The IDI Annual Performance and Accountability Report (APAR) is the main instrument for reporting on the implementation of the IDI operational plan and the IDI strategic plan. This report is prepared, published and circulated to all stakeholders every year. The IDI Performance Measurement Framework presented in the APAR 2014 will be updated annually to report on the indicators relevant to the strategic plan against the baselines and targets indicated therein. The detailed reporting on each programme will be provided in the appendices to the APAR. Besides the APAR and appendices, specific reporting on a quarterly/half yearly or annual basis required by different financial partners of the IDI will also be prepared. Regular reporting will also be maintained to other stakeholders and partners including the INTOSAI (Governing Board and Congress), INTOSAI Committees and Regions.

Evaluations

The IDI conducts evaluations of some of its programmes, either through internal or external evaluation processes. Lessons learned exercises are carried out at the end of programmes, to inform the design process for subsequent programmes. Programme evaluations are planned at the programme design stage and budget is set aside accordingly. Most programmes are evaluated at the end of the implementation period, but mid-term reviews are conducted for some multi-year programmes. In addition, the IDI initiates evaluations or studies outside of planned evaluation schedule, when additional

information on implementation is assessed as useful for improving planning and decision making, including assessing alignment between operational plan and IDI strategy.

During 2015, the IDI concluded the internal mid term review and programme end external evaluation of one programme each, the INTOSAI-Donor Cooperation and an external Review of the Governance Structure. The IDI also initiated a study of its programmes designed to support SAI's needs assessment, strategic planning, quality assurance and ISSAI implementation. This study is to provide evidence-based information for IDI to further develop its programmes and tools for the SAI Strategy, Performance Measurement and

Reporting Programme and the development of the second phase 3i Programme. The conclusion of this study is planned in the first quarter of 2016.

In the next three years, evaluations are planned for various programmes, such as a mid-term evaluation of the 3i programme in ARABOSAI and the programme end evaluation of the CBC programme. The IDI conducted an independent evaluation of its performance during the 2007-2012 Strategic Plan, to take account of achievements and to inform the drafting of the next Strategic Plan period, 2014-2018. At the end of this strategic plan, the IDI will repeat the evaluation exercise to inform about results and the way forward.

CORPORATE RISKS AND ASSUMPTIONS

Corporate Risks and Assumptions

Corporate Risks

IDI has since 2014 maintained a Corporate Risk Register which is updated on a half yearly/quarterly basis. The Corporate Risk Register is owned by the IDI Board and is followed up in each semi annual Board meeting. A simple system of risk analysis and weightage of the impact, probability and the control measure of the different risks helps in monitoring each of the identified risks.

For 2016 corporate risks have been identified and classified in the following four areas:

- **Developmental Risks:** Seeks to address risks related to sustainability of the results from IDI's initiatives, added value and the quality of deliverables. Focus is on greater engagement with stakeholders and beneficiaries as part of control measures.

- **Operational Risks:** Covers issues like resourcing, staff safety, staffing and internal controls. Emphasis is on transparency of operations, effective implementation of policies, and engagement with donors.

- **Reputational Risks:** This includes risks emanating from stakeholder expectations, potential conflict of interest and staff conduct. Proper communication adherence to principles and sound internal controls and guidelines are key to risk controls.

- **Natural Risks:** Risks like natural disasters are sought to be countered

through adequate backup and support from professional service providers.

Assumptions

The Operational Plan is based on the following assumptions:

- Revenue for 2017 and 2018 are based on existing contracts.
- IDI will have adequate resources in terms of staff and funding over the three year period
- IDI will get continued in-kind support in terms of resource persons and hosting of events
- Adequate number of SAIs sign up for the programmes
- Programme delivery for the most new programmes will begin in 2017 as the design and development will take place during 2016.
- Reliable and valid data especially in case of SAI outcome indicators are available for monitoring.
- Partners will share tools for use in the IDI programmes
- The INTOSAI-Donor Cooperation's Programme Document for 2016-2018 is expected to be ready by December 2015 and the details would be updated in the IDI operational plan in 2016.