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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
EUROSAI	European Organization of Supreme Audit Institutions
FAC	INTOSAI Finance and Administration Committee
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
NOK	Norwegian Kroner
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
PASAI	Pacific Association of Supreme Audit Institutions
PDA	Public Debt Audit
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
TGIAC	Task Group on INTOSAI Auditor Certification
UNDP (GAIN)	United Nations Development Programme (Global Anti-Corruption Initiative)
UN	United Nations
UNDP	United Nations Development Programme
USAID	US Agency for International Development
WGFACML	INTOSAI Working Group on Fight against Corruption and Money Laundering

# FROM THE DIRECTOR GENERAL'S DESK







**Einar J. Gørissen**  
*Director General*

The IDI Board approved the IDI operational plan 2016-2018 in November 2015. After the IDI operational plan 2014-2015, this was the IDI's second attempt at operational plans that span multiple years to ensure better predictability and long term planning of the IDI. While the plan set out the interventions over the remaining years of the strategic planning period, it serves as a living document that is updated regularly, with approval by the IDI Board. I am pleased to present the 2017 update to the operational plan 2016-2018.

Akin to last year when the plan primarily focused on 2016, the current update mainly focusses on 2017. However linkages have been ensured with 2016 and 2018. This document does not report on the IDI's results during 2016, which will be presented in the IDI Performance and Accountability Report 2016 to be published in March 2017.

During 2016-2018, IDI is conducting a substantial number of capacity development programmes. In addition to programmes launched prior to 2016, all the eight new programmes in the IDI's portfolio for 2016-2018 have been initiated in 2016:

- 1) ISSAI Implementation Initiative(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 Sustainable Development Goals (SDGs)

I am confident that this represents an innovative and relevant portfolio that targets core areas for stronger performing SAIs that can make a difference to the

lives of citizens. This has been confirmed through the strong interest of IDI's stakeholders in all these areas.

During 2016, the focus on Agenda 2030: Sustainable Development Goals has helped shape the plans of INTOSAI and IDI. Its importance for the SAI community is evident from its central position in the new INTOSAI Strategic Plan and in being one of the themes for the 2016 INTOSAI Congress. The IDI is contributing to the INTOSAI efforts through the IDI-KSC Programme on Auditing SDGs. Synergies are also being sought between the SDGs and implementation of ISSAIs which should lead to improvements in amongst others the quality, uniformity and credibility of public sector auditing, fighting corruption and strengthening the gender agenda.

Dealing with a complex and challenging portfolio makes it imperative to secure strong linkages within the portfolio. The SAI Independence Programme is thus being linked with the SAI Engaging with Stakeholders. There are also linkages between the SAI Strategy, Performance Measurement & Reporting Programme and the SAI Performance Measurement Framework (SAI PMF) on which the IDI will take the operational lead from 2017.

To achieve sustainable results, IDI recognizes the importance of SAI readiness in addition to SAI commitment. Readiness is important for the SAI to receive the support and fulfil their commitments. This, along with strengthened monitoring and follow up of the programme outcomes will be the cornerstone of the IDI's efforts in engaging with the SAI community for ensuring sustainable results.

We look forward to continued engagement and cooperation with our partners over the remaining period of this Operational Plan for strengthened efforts at enhancing SAI capacity and performance.

# Introduction and Background





## INTRODUCTION AND BACKGROUND

### INTRODUCTION

This operational plan is the first update to the IDI operational plan 2016-2018 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, longer term, and more predictable perspective to the planning of IDI's operations, especially to programmes that span over multiple years.

The 2016-2018 operational plan was approved by the IDI Board in November 2015 and is currently under implementation. As a three year plan, it is subjected to review and update annually. This update primarily focuses on 2017 while linking the programme outputs and outcomes in a continuum through 2016 and 2018.

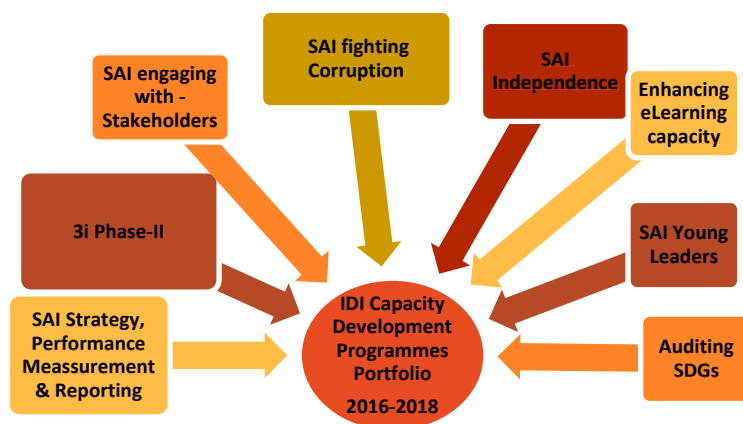
This document does not report on the IDI's results during 2016, which will be presented in the IDI Performance and Accountability Report 2016 to be published in March 2017.

Besides capacity development programmes continuing from 2015, the plan focuses on the envisaged outcomes, outputs and innovations

relevant to the new portfolio of eight capacity development programmes launched during 2016 as well as the role as the operational lead on the SAI PMF.

The operational plan will lead the IDI towards its next strategic plan beginning 2019, which will be developed in 2017-2018. 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 be sustained. With the approval of the 2016-2018 Work Programme for the INTOSAI-Donor Cooperation, 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 includes the detailed programme plans, 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 programmes undertaken by the IDI are designed to meet the needs expressed by the beneficiary SAIs. Potential programmes also undergo a process of consultation with stakeholders in the SAI community. However, the IDI's efforts are subject to a number of demands from different stakeholders which cannot all be met owing to resource constraints in the IDI and limits in the absorption capacity of partner SAIs.

In this perspective, this plan addresses the key SAI priorities emanating out of a series of initiatives undertaken during 2014-2015. The 2014 IDI Global Survey and 2013 Global Call for Proposals provided valuable information from the SAIs and INTOSAI regions regarding their capacity development requirements. This has been supplemented with wide ranging discussions with stakeholders including INTOSAI regions, committees, working groups, financial partners, international organisations and internal deliberations within the IDI and the IDI Board. The resulting inputs have thereafter been objectively considered using the IDI prioritisation matrix leading to their inclusion in the plan.



Six global priority areas were identified through the 2014 IDI Global Survey. Recognising the critical significance of leadership for SAI performance and development, the IDI Board recommended the

addition of a SAI Young Leaders Programme. The proposed portfolio was discussed with the INTOSAI regions during the IDI Planning and Prioritisation workshop with INTOSAI December 2014. All INTOSAI regions indicated a need for all these programmes in their region.

The new INTOSAI strategic plan 2017-2022 envisages a prominent role for SAIs in auditing the implementation of UN's SDGs. In alignment with this key INTOSAI priority the IDI is cooperating with the INTOSAI Knowledge Sharing Committee (KSC) and other stakeholders, including the UN, to design and deliver a comprehensive capacity development programme on 'Auditing SDGs'.

As such the IDI portfolio for 2016-2018 contains eight new programmes, which all have been launched in 2016. Results frameworks have been developed and are presented in the appendix.

Additionally, the IDI will also continue with the eight programmes committed to in 2015 and which continue into 2017. Figure 1 provides brief highlights of the 16 programmes in the IDI portfolio:

Figure 1 SUMMARY OF IDI CAPACITY DEVELOPMENT PROGRAMMES

<b>Strategy Performance Measurement &amp; Reporting</b>	The IDI will publish detailed guidance on strategic planning, performance measurement and reporting at both the SAI and INTOSAI regional level in 2017. Individual SAIs, groups of SAIs in regions and INTOSAI regions will be supported in developing strategic plans, performance measurement and reporting systems based on demand received, readiness and availability of IDI resources. This will be a regular work stream in the IDI going forward.
<b>3i Phase-II</b>	In view of the continuous and high demand, supporting ISSAI Implementation will also continue to be a regular and long-term work stream. During Phase II the IDI will focus on maintenance of 3i products, SAI level support for ISSAI Implementation, support for ISSAI based cooperative audits and piloting competency based ISSAI certification programmes. The 3i community portal will form part of the IDI Community portal.
<b>SAI engaging with Stakeholders</b>	Effective stakeholder engagement is a cross cutting domain in the SAI strategic management framework. This programme aims at 'greater audit impact through enhanced SAI engagement with stakeholders'. It maps SAI stakeholder engagement on two processes – the process of SAI's getting greater independence and the SAIs audit process to enhance impact. As a part of programme support, guidance on engaging with stakeholders has been

developed. SAls will be supported in developing stakeholder engagement strategies; in engaging with key stakeholders like parliament, audited entities, citizens, media etc. The programme will be offered in all regions based on demand from SAls.

#### **SAI fighting Corruption**

Aimed at 'greater effectiveness of SAls in fighting corruption', this global programme has global, regional and SAI level support dimensions. SAls will be supported through three components - SAls leading by example by implementation of ISSAI 30, ISSAI based performance audits of institutional frameworks for fighting corruption, and SAI-stakeholder platforms for fighting corruption. The audit of institutional frameworks for fighting corruption will be linked to both 3i cooperative audits and Auditing SDGs (goal 16.5). The programme material and guidance is being developed in 2016 and the programme will be delivered in all regions (in four languages). It is a partnership with the INTOSAI working group on fight against corruption (WGFACML) and money laundering, UNDP's Global Anti-Corruption Initiative (GAIN) programme, INTOSAI regions, SAls and other key stakeholders.

#### **SAI Independence**

The IDI is piloting a programme for helping SAls in achieving greater independence. The programme consist of three elements – advocacy for greater independence of SAls, guidance on SAI Independence and support to three selected SAls in their efforts for greater independence. Independence is an evolving construct and a continuous work stream for an SAI. With this programme, IDI intend to support SAls towards implementing the 8 principles of ISSAI 10 within their context. The IDI is cooperating with the INTOSAI General Secretariat, regions, UN bodies and INTOSAI Capacity Building Committee (CBC) for this programme.

#### **Enhancing e-learning Capacity**

This programme aims at facilitating increased use of blended learning approach by SAls, INTOSAI regions and the IDI. To this end the IDI has developed its own eLearning platform and has increased the use of eLearning in its programmes, thereby developing a portfolio of eLearning programmes. Based on eLearning methodology, management and technology guidance documented in its eLearning Handbook, the IDI will create pools of Learning Management System (LMS administrators), eLearning specialists and blended learning specialists as per the demand from INTOSAI regions. IDI will also support SAls ready and willing to use an LMS in setting up and running their own LMS.

#### **SAI Young Leaders**

The SAI Young leaders programme aims for 'changed SAI Young leaders contributing to positive change in SAls'. As a part of the programme 25 selected SAI Young Leaders will participate in a six month programme that will provide them an opportunity to discover themselves, their SAls and their environment such that they craft and implement a strategy to bring about positive change. The programme will be delivered in English during 2017-2018 and will be open for all SAls.

#### **Auditing SDGs**

The IDI and KSC has launched the 'Auditing SDGs' programme. The programme aims for 'high quality audit of SDGs' by SAls. The support includes guidance on audit of preparedness for implementation of SDGs, support for around 40 SAI in conducting ISSAI based cooperative audits of Preparedness for Implementation of the SDGs, advocacy for auditing SDGs and provision of a SDGs community of practice platform. The audit component of this programme is also linked to programmes like 3i and SAI fighting corruption.

#### **3i Phase-I for CREFIAF, ARABOSAI, OLACEFS**

Under 3i Phase I in CREFIAF, ARABOSAI and OLACEFS the IDI has created pools of ISSAI facilitators. In 2017-2018 the focus is on supporting SAls in conducting ISSAI based audits. SAls in CREFIAF will focus on performance audits linked to SDG's Goal 5 on gender balance and compliance audits of procurements, SAls in ARABOSAI will conduct performance audits on corruption, and compliance audits on procurements, SAls in OLACEFS have prioritized



	performance audits of poverty alleviation schemes. IDI's support model for cooperative audits will be used in all regions.
<b>Transregional Programme on Auditing Lending and Borrowing Frameworks</b>	In 2016, the IDI completed key components of this programme on public debt with a focus on strengthening the SAI's audit capacity in assessing the legal and administrative frameworks in the borrowing as well as lending sovereign functions. This programme has been running since 2013 in English and Spanish with components that included support for an audit, compendium on audit findings, updated guidance on auditing borrowing and lending frameworks and quality assurance of audits conducted. The programme will conclude in 2017 with a lessons learned meeting.
<b>Auditing externally funded projects in agriculture and food security sector</b>	IDI is cooperating with IFAD to support SAs in seven countries in the AFROSAI-E region in conducting financial and compliance audits of IFAD financed projects in agriculture and food security sector. Under this programme the IDI supports SAs in conducting ISSAI based audits so that they can position themselves to play a more prominent role in the future audit of donor funded projects in the agriculture and food security sector.
<b>CBC Support Programme</b>	In 2016 the CBC support programme was delivered in ASOSAI through a cooperative performance audit of Disaster Management and in PASAI with a cooperative compliance Audit of Procurement. The quality assurance component of this cooperative audit will be carried out in 2017. Besides being based on the cooperative audit guidance provided by CBC, it is also linked to 3i programme as the audits are ISSAI based.
<b>Support for INTOSAI regions, networks and communities</b>	The IDI workshop with INTOSAI regions initiated in 2014 continues to be held annually. These workshops are also a vehicle for the regions to provide feedback and advice to the IDI. IDI support for strategic management, creation of regional pools of resource persons etc. remains a priority. The IDI will continue cooperating with KSC by hosting the KSC-IDI Community portal.
<b>Bilateral Support</b>	The IDI bilateral policy is being presented for approval to the IDI Board in November 2016. IDI will explore the continuation of its bilateral support to the SAs of Afghanistan and Somalia upon the expiry of the current agreement. Support to other SAs will be considered on the basis of the principles in the IDI bilateral policy.
<b>SAI PMF Training</b>	From 2017, the IDI will be the operational lead on SAI PMF support, coordination and facilitation, and will establish a SAI PMF team/unit for this purpose. The IDI will coordinate and deliver standard SAI PMF training courses and advanced SAI PMF workshops during 2017-2018. In addition, the IDI will also provide support for the assessments and their independent reviews. Development of the SAI PMF has been the key responsibility of the INTOSAI-Donor Secretariat in the IDI under the aegis of the INTOSAI Working Group on Value and Benefits for SAs. The framework is being presented for endorsement at INCOSAI.
<b>Training for donors on working with SAs</b>	This programme is offered by the INTOSAI-Donor Secretariat for sensitization of staff of donor agencies to the operations of SAs and good practices in SAI Capacity Development. It will be delivered subject to demand and cost-recovery financing.

Supporting ISSAI implementation will continue to be a long term work stream cutting across different programmes including 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 besides developing professional staff capacity.

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, administration and service delivery in a country.

Besides support for ISSAI implementation and SDGs, there are three other programmes that may evolve into regular and long term work streams in the IDI – Strategy, performance measurement & reporting, SAIs engaging with stakeholders and SAI Young Leaders programme.

#### 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, aligned to the principles of ISSAI 12 on the Value and Benefits of SAIs. SAIs are responsible for these outcomes, which are determined by a number of factors. They are included in the results framework because these are the ultimate ends to which all IDI initiatives aim to

contribute, even though they cannot be fully attributed to IDI's programmes. IDI outcomes are the results achieved in the four areas of the 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. 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. However, targets for 2015 and 2016 have not been established for certain indicators where data is collected through 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





## PLAN AT A GLANCE

### KEY FEATURES

#### IDI Outreach

- Support to SAIs across all INTOSAI regions, including 120 SAIs in developing countries<sup>1</sup> and 35 SAIs in fragile<sup>2</sup> countries annually for 2017-2018
- Programmes delivered in Arabic, French, English and Spanish. 60 per cent of the programmes multilingual
- Bilateral support will be provided to 3 SAIs during 2017-2018.

#### 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 met and 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
- 90 per cent of the programmes achieve their intermediate outcomes
- 90 per cent of the programmes' expenditure do not exceed the budget by more than ten percent
- 90 per cent of the programmes are completed on time

##### *Professional Staff Capacity Development*

- Professional Staff capacity development provided to at least 1000 SAI Staff during 2016. 1100 for 2017 and 1000 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
- Competency based certification programmes offered

##### *Organisational Capacity Development*

- Support SAIs in ARABOSAI, hereunder 11 SAI teams in ISSAI based audits during 2016; continue support to 11 teams in 2017 and 18 teams in 2018.
- Support SAIs in CREFIAF, hereunder iCATs reviews in at least five SAIs for Compliance Audit (CA), Financial Audit (FA) and Performance Audit (PA) each in 2016; eight SAI teams for ISSAI based CA during 2017 and 21 SAIs during 2018 for ISSAI based CA, PA and FA
- Support SAIs in OLACEFS, hereunder iCATs reviews in at least six SAIs for CA, FA and PA each in 2016. Support nine SAI teams in conducting 3i Performance Audit in 2017-2018
- Support one INTOSAI region and SAIs in setting up eLearning capacity as per demand and IDI's resources
- Support 32 SAIs in conducting Audit of SDGs during 2017-2018
- Support seven SAIs in AFROSAI-E in auditing externally aided projects in agriculture and food security

<sup>1</sup> As per OECD-DAC list of countries eligible for developmental assistance.

<sup>2</sup> 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.

- Support 58 SAIs in conducting the Audit of Institutional Framework for Fighting Corruption and Implementation of ISSAI 30 during 2017-2018
- Support 19 SAIs in ASOSAI in conducting performance audit of disaster management during 2016-2017
- 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 2016-2017
- Support the SAI of Somalia in finalizing their iCATs and SAI PMF assessment leading to their new strategic plan.
- IDI supported cooperative audits as per the new IDI Cooperative Audits Model  
*Institutional Capacity Development Support*
- Support initiated for 3 SAIs on SAI Independence
- Support the institutional capacity development of 58 SAIs over 2017-2018 in terms of institutional framework for fighting corruption
- Support to 67 SAIs over 2017-2018 for strengthening institutional capacity through stakeholder engagement
- Advocacy of SAIs' role in the audit of SDGs will lead to institutional capacity development for 32 SAIs during 2017-2018
- Strategy, Performance Measurement and Reporting Programme also supports the institutional capacity development of SAIs

#### **Global Public Goods used by Stakeholders**

##### **The following GPGs being maintained and revised in 2016-2017**

- iCATs and ISSAI Implementation Handbooks (English)
- Public Debt Audit Guidance (English and Spanish)
- IT Audit Guidance (English)
- Strategic Management in SAIs and INTOSAI Regions- A guidance (English)

##### **The following GPGs being developed in 2016 -2017**

- Guidance on Auditing Preparedness for Implementation of SDGs ( English)
- Guidance for Auditing Institutional Frameworks for Fighting Corruption (English )
- Guidance on 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 AFROSAL-E ( English )

##### **2017-2018: Above GPGs will be disseminated and used by SAIs**

- Courseware on Auditing Preparedness for Implementation of SDGs
- Courseware for Auditing Institutional Frameworks for Fighting Corruption
- Courseware on Implementation of ISSAI 30
- Courseware on SAI Engaging with Stakeholders
- Courseware on Strategy, Performance Measurement and reporting

#### **Stronger regional bodies, networks and communities**

- Annual consultations with INTOSAI regions through IDI-Regions Workshop.
- Creation of pool of eLearning and blended learning specialists in all four languages
- 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
- Pool of SAI Young Leaders
- Access to funding for INTOSAI regions through Global Calls for Proposals under the INTOSAI-Donor Cooperation
- Supporting INTOSAI regions in strategic planning

#### **Scaled up and more effective support to SAIs**

- Awareness raising on INTOSAI-Donor MoU principles
- Sustain the Global Call for Proposals with a two tier approach
- INTOSAI-Donor Cooperation Portal for shared information on SAI proposals and funded projects
- Communication Strategy for influencing behaviour change with regards to funding for SAIs

#### **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
- 2017 INTOSAI Global Survey

#### **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
- IDI Gender Equality Institutional Assessment
- Shifting of premises

#### **Resourcing of the IDI**

- Revenue estimates for 2016, 2017 and 2018 for the IDI are NOK 50,3 million, NOK 52 million and NOK 48,2 million respectively
- IDI will generate a surplus of 1,5 million in 2016 while the funding gaps for 2017 and 2018 are NOK 1 million and NOK 4,7 million respectively.
- Resourcing for the INTOSAI-Donor Secretariat confirmed after the finalisation of the Programme Document of the INTOSAI-Donor Cooperation 2016-2018.
- Substantial in-kind contribution from SAI community

#### **Evaluations**

- Mid-term external evaluation of 3i ARABOSAI in 2016
- Programme end external evaluation of ALBF Programme in 2017
- External evaluation (mid-term review) of implementation of IDI Strategic Plan 2014-2018
- Study on IDI Programmes to be completed in 2016-2017



## TIMELINES FOR IDI PROGRAMMES

Figure 2 PROGRAMME TIMELINES

	2015	2016				2017				2018				2019
	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1
<b>ISSAI Implementation Initiative (3i Programme)</b>														
Phase-I ARABOSAI														
Phase-I CREFA F														
Phase-I OLA CEFS														
Phase-II														
<b>IDI CBC Support Programme</b>														
ASOSAI Cooperative Audit on Disaster Mgmt														
PASAI Cooperative Audit on Procurements														
<b>Audit of Lending and Borrowing Frameworks</b>														
<b>Audit of Externally Aided Projects in Agriculture and Food Security</b>														
<b>SAI Fighting Corruption</b>														
<b>SAI Engaging with Stakeholders</b>														
<b>SAI Strategy, Performance Monitoring and Reporting</b>														
<b>SAI Independence</b>														
<b>Enhancing eLearning Capacity</b>														
<b>SAI Young Leaders Programme</b>														
<b>Auditing SDGs</b>														
<b>Support for INTOSAI Regions</b>														
<b>IDI Bilateral Program mes</b>														
<b>SAI PMF</b>														
<b>Donor Training</b>														
<b>Legend</b>														
Programme Timelines														
Timelines for programme components														

# Plan 2016-2018



## PLANNED OUTREACH

Figure 3 IDI OUTREACH

IDI Outreach	2016	2017	2018
SAIs in Developing countries	120	120 <sup>3</sup>	120
SAIs in fragile states	40	35	35
SAI bilateral support	3	3	3
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.

Figure 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	✓		

<sup>3</sup> Based on estimates as per the interest in the different IDI programmes. SAIs are yet to be selected.

## STRATEGIC PRIORITIES & SAI OUTCOMES

The IDI strategic plan is based on the concept of contributing to the value creation by SAIs. The strategic priorities are aligned to the three principles of ISSAI 12. They define the value creation by SAIs to which the IDI will contribute. 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.

Each programme in the IDI portfolio has been developed to contribute to these outcomes.

Figure 4 shows the strategic priorities that the programmes are expected to contribute to.

*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, which contains the detailed programme plans.

## EFFECTIVE SAI CAPACITY DEVELOPMENT PROGRAMMES

Since 2016 the IDI has been in the process of implementing its new programme portfolio. These programmes were prioritised following an extensive needs assessment and consultation process.



While 2016 was mainly spent in the design and development of the programmes in the portfolio, the IDI will shift focus to programme delivery from 2017 onwards. In addition to programmes in the new portfolio, the IDI will also wrap up some of its ongoing programmes in 2017 e.g. cooperative audits on Disaster Management and Procurements in ASOSAI and PASAI respectively and Audit of Lending and Borrowing Frameworks.

Besides following the key principles of the IDI service delivery model, the IDI plans to use the following key principles in programme delivery, based on lessons learned:

1. **SAI Readiness** – The IDI has been supporting participating SAIs from all INTOSAI regions mainly based on SAI needs and SAI commitment. In the course of programme implementation, it has been found that only commitment is not sufficient, the participating SAI needs to have readiness to receive the planned support and fulfil their end of the commitment. As such the IDI will look at the aspect of SAI readiness, based on the agreed criteria for each programme. e.g. inclusion of the topic in the SAI's strategy, and absorption capacity of the SAI. The IDI will develop criteria for looking at this aspect of SAI readiness.
2. **Leverage on synergies** – All programmes in the IDI portfolio fit into the SAI Strategic Management Framework. The IDI plans to systematically link the delivery of different programmes to provide holistic support to participating SAIs, without duplicating efforts. For example, the 3i programme has a component on ISSAI based cooperative audits, this component is linked to different programmes like auditing SDGs and SAI fighting corruption. The SAI strategy, performance measurement and reporting programme is linked to SAI PMF, 3i programme, SAI engaging with stakeholders. The SAI Young Leaders programme will draw on modules developed as

part of other IDI programmes. SAI Independence and SAI engaging with stakeholders programmes have been linked. The IDI will use eLearning capacity created through the programme to provide blended support in all its programmes.

3. **Focus on gender and equity** – Diversity is a key value of the IDI. In 2017 the IDI plans to scale up its efforts towards contributing to gender equality and empowerment of women. e.g. the Audit Model in Auditing Preparedness for SDGs will include guidance on examining preparedness for implementation of Goal 5: Gender Equality. Equity considerations have been included in the IDI's ISSAI Implementation Handbook for Performance Audit. The 3i PAs in CREFIAF will also be based on SDGs Goal 5: Gender Equality. SAI Young Leaders programme will also include a gender component. In 2017 the IDI will also work with gender experts to identify gender indicators. This will be as a follow up to the Institutional Gender Equality Assessment that has been carried out in the IDI during 2016.
4. **Alignment with INTOSAI SP** – The programme portfolio and the topics selected are aligned to the areas highlighted in INTOSAI strategic plan 2017-2022. The programme portfolio is specifically aligned to four of the five strategic priorities in the new strategic plan
  - a) Crosscutting Priority 1- Advocating for and supporting the independence of SAIs
  - b) Crosscutting Priority 2- Contributing to the follow-up and review of the SDGs within the context of each nation's specific sustainable development efforts and SAIs' individual mandates
  - c) Crosscutting Priority 3- Ensuring effective development and coordination among standards-setting, capacity development, and knowledge sharing to support SAIs and improve their performance and effectiveness
  - d) Crosscutting Priority 5- Building upon, leveraging, and facilitating cooperation and professionalism among the regional organizations of INTOSAI

5. **Keeping it manageable** – The IDI will look at the projects under each programme and rationalize these so that support can be provided within available resources.
6. **Focus on monitoring and follow up** – In 2017 the IDI will start with Programme 360 degrees, which will help in focusing more on monitoring and follow up.

The IDI outcome of Effective SAI capacity development programmes will be achieved by offering programmes that follow the IDI service delivery model established in the IDI strategic plan; programmes meeting their intermediate outcomes described in the respective programme results frameworks, and the programmes being within the planned budgets and timelines. The IDI results framework encompasses the following targets (Figure 5) under this outcome area.

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

**Figure 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%

There will be extensive consultations with SAs 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.

Each programme will be conducted as a partnership with relevant INTOSAI committees, working groups, regions and other partners like UN bodies, OECD etc.

**Legend for Figure 6**

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, regions & external partners 		

Figure 6 PROGRAMMES AND IDI SERVICE DELIVERY MODEL



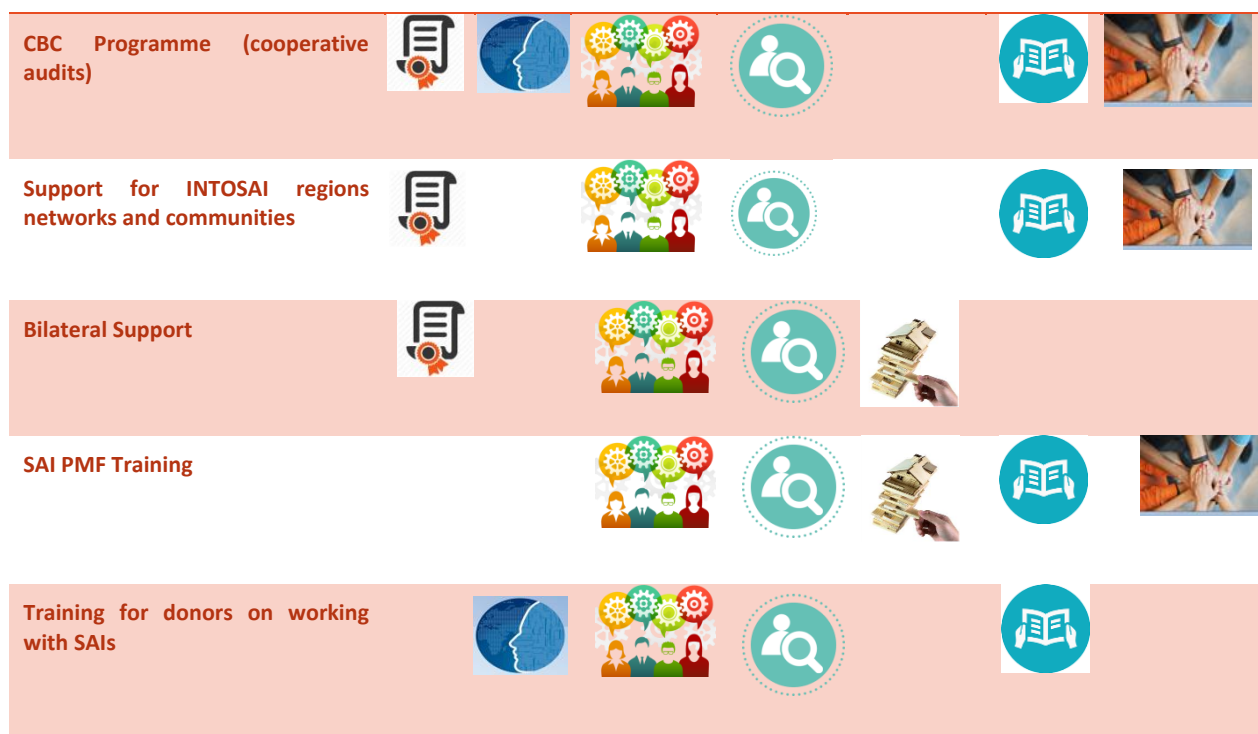


Figure 7 TARGETS PROFESSIONAL STAFF AND ORGANISATIONAL CAPACITY

	Professional Staff Capacity			Organisational Capacity		
	2016	2017	2018	2016	2017	2018
<b>Strategy, Performance Measurement &amp; Reporting</b>						
Support to SAIs	10	20	As per demand	2 SAIs	10 SAIs	As per demand
Support to INTOSAI regions	10	3	As per demand	2 regions	1 region	As per demand
<b>3i Phase 1</b>						
3i ARABOSAI	34	30 80 ( SAI PMF)	54	11 SAI Teams	11 SAI Teams	18 SAI Teams
3i CREFIAF	96	24	63	5 SAIs	8 SAIs	21 SAIs
3i OLACEFS	36	9		6 SAIs	9 SAIs	9 SAIs
<b>3i Phase 2</b>						
SAI Level Support	140	100	100	1	3	3



3i Cooperative/Pilot Audits <sup>4</sup>		311	278		70 SAls	70 SAls
<i>SAI Engaging with Stakeholders</i>	140	118	134		59 SAls	67 SAls
<i>SAI Fighting Corruption</i>						
ISSAI 30 implementation	140	114	60		38 SAls	58 SAls
Audit of institutional frameworks		104	60		38 SAls	58 SAls
<i>SAI Independence</i>		5	15		1 SAls	3 SAls
<i>Enhancing eLearning Capacity</i>						
Certified eLearning specialists	50 (English)	80	100			
LMS administrators	25	50	30			
SAI pilot	30				Based on demand	Based on demand
<i>SAI Young Leaders</i>		25	25		25	25
<i>Auditing SDGs</i>	10	94	94		32 SAls	32 SAls
<i>Auditing Borrowing &amp; Lending Frameworks</i>	25	20			24 SAls	
<i>Auditing Externally Aided projects in Agriculture and Food Security</i>	20	14	7		7 SAls	7 SAls
<i>IDI-CBC Support</i>						
ASOSAI – Disaster Management	50	10			10 SAls	10 SAls
PASAI - Procurements	25	6			6 SAls	6 SAls
<i>Bilateral Support</i>	15	15	20	4 SAls	3 SAls	3 SAls

<sup>4</sup> Targets mentioned here are cumulative of other programmes and have not been considered in the total so as to avoid duplication. The number of SAls are based on estimates as participating SAls are yet to be selected.

<i>SAI PMF Training (standard training and more advanced training for QA reviewers)</i>	100	170	210	20 SAI PMF Assessments 48% Quality Assured	20 SAI PMF Assessments 53% Quality Assured	15 SAI PMF Assessments 58% Quality Assured
<i>Training for donors on working with SAIs</i>	60	As per demand	As per demand			
<b>Total</b>	<b>1016</b>	<b>1106</b>	<b>987</b>			

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

In 2016 the IDI conducted SAI management workshops with SAIs in most of the INTOSAI regions. During these workshops the SAIs indicated their priorities amongst the new portfolio of programmes. As mentioned in the key principles being adopted based on lessons learned in 2016, the IDI will be using the criteria of SAI readiness and keeping it manageable from an IDI resource perspective, while deciding on the exact number of SAIs and people to be supported through the programmes. As such the professional development and organizational capacity development targets indicated in the Figure above are indicative.

The IDI has started discussions on institutional capacity development both through limited bilateral support and the pilot programme on SAI Independence. Elements of institutional capacity will also be covered in the SAI Engaging with stakeholders programme, SAI Fighting Corruption programme and SAI PMF.

**Figure 8 IDI SUPPORTED COOPERATIVE AUDITS**



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, SAIs' fighting Corruption and 3i Phase II. The IDI's portfolio of bilateral support to SAIs will be developed in line with the IDI Bilateral Support policy which has been drafted in 2016.

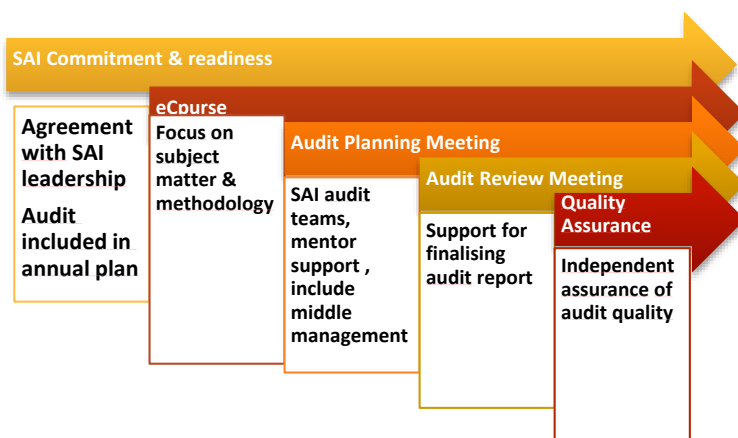
**Lessons learned and exit meetings** - Recognising the importance of lessons learned and devising and sharing exit strategies for the sustainability of change, the IDI will introduce lessons learned meetings and exit meetings with participating SAIs. The results from the meetings will feed into the 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 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 global programmes e.g. Auditing lending and borrowing frameworks, and IT audit. Over the years IDI has learned important lessons in implementing this model of support. In 2016 the IDI experimented with two different blends for the cooperative audit support model. Based on these experiments and lessons learned the IDI has decided to revise its cooperative audit model as depicted in figure 9.

In order to provide holistic support the IDI plans to have not more than 10-12 SAIs in each round of cooperative audits.

This model provides for SAI commitment to conduct the audit and issue the audit report, both methodology and content support to SAIs, and

Figure 9 MODEL- IDI SUPPORTED COOPERATIVE AUDITS



importantly a quality assurance mechanism to ensure that the audit has been conducted as per ISSAIs.

**Certification of Competency** – From 2017 onwards, the IDI will provide certification based on competency. The eLearning and the blended learning certification programmes will follow different aspects of certification for competency. This includes setting up a competency framework, writing a syllabus, design and development of learning and evaluation of competencies.

The IDI will plan for specific projects after the decisions at INCOSAI 2016 regarding the roll out of the INTOSAI Competency Framework. This will involve the requirement of additional financial and human resources for the IDI.

During 2016 the IDI actively participated in the development of draft INTOSAI Competency Framework, as a part of TGIAC. The IDI will continue to engage with TGIAC in 2017 and 2018.

## 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 have been maintained and revised in 2016

- iCATs and ISSAI Implementation Handbooks (English)
- Public Debt Audit Guidance(English and Spanish)
- IT Audit Guidance (English)

The following GPGs have been developed in 2016

- Guidance on Auditing Preparedness for Implementation of SDGs ( English)
- Guidance for Auditing Institutional Frameworks for Fighting Corruption(English)
- Guidance on Implementation of ISSAI 30 (English)
- Guidance on Strategy for SAI's Engaging with Stakeholders ( English )
- Compendium of audit findings on Revenue Audits in CAROSAI, and Audit of Extractives in AFROSAI-E ( English )

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

The SAI Strategic Management Handbook which was planned to be completed in 2016 will be completed in 2017. It will be named 'Strategic Management in SAI's and INTOSAI Regions – A guidance. The eLearning handbook will also be published in 2017.

The IDI will work on repositioning the iCATs as QA tools in 2017 and writing a guidance on this in 2018. The IDI also plans to document its SAI level ISSAI support model in a document called 'Moving towards ISSAI Implementation'

Besides GPGs the IDI will also develop structured blended learning courseware for delivering each programme:

- Courseware on Auditing Preparedness for Implementation of SDGs
- Courseware for Auditing Institutional Frameworks for Fighting Corruption
- Courseware on Implementation of ISSAI 30
- Courseware on SAI Engaging with Stakeholders
- Courseware on Strategy, Performance Measurement and reporting

Development and testing of the SAI PMF has been coordinated by the INTOSAI-Donor Secretariat under the auspices of the INTOSAI Working Group on Values and Benefits of SAIs. From 2017, the IDI will be the operational lead on SAI PMF support, coordination and facilitation, and will establish a SAI PMF Team/Unit for this purpose. A SAI PMF Strategy 2017-19 is expected to be endorsed at INCOSAI, giving formal recognition to these roles and responsibilities. The SAI PMF Endorsement Version is also expected to be approved at the INTOSAI Congress in 2016. While use of the SAI PMF is voluntary, the aim is to reach 55 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 2016 workshop focused on discussions related to the strategic management model for INTOSAI regions. The IDI also introduced a practice of seeking advice and feedback from the regions during this workshop. 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 people to support ISSAI implementation will continue to be a priority of the IDI. These networks will be created through cooperative audits, provision of online platform and training pools of people as part of the SAI level support pilots.

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. The IDI will

continue to increase the pool of SAI PMF facilitators. Besides offering the standard training programme, a more advanced training for Quality Assurance Reviewers will also be provided.

During 2016, the IDI finalized its support to the EUROSAI for its evaluation initiated in 2015. The IDI is engaging with ASOSAI, CAROSAI and ARABOSAI for supporting the development of their strategic plans during 2016-2018.

#### 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 is a strategic partnership between INTOSAI and 23 development partners to scale-up and strengthen support to SAIs in developing countries. The Cooperation was formed in 2009 when INTOSAI and 15 development partners signed an MoU designed to strengthen the way support to SAIs is provided. Eight further development partners have since joined. The MoU recognises that INTOSAI and the Donor community have shared goals of stronger SAIs to enhance good governance, accountability, transparency and tackle corruption.

#### INTOSAI-Donor Cooperation: Value Proposition

The Cooperation is a strategic partnership between the International Organization of Supreme Audit Institutions (INTOSAI) and 23 development partners to scale up and strengthen support to Supreme Audit Institutions (SAIs) in developing countries. The Cooperation is unique in bringing together partners who share a common goal of enhancing accountability, public financial management, transparency, and good governance through strengthening SAIs. The Cooperation provides a global forum to inform and strengthen stakeholders' policies and priorities for working with SAIs. It also seeks to influence behaviours to ensure that the objectives of the



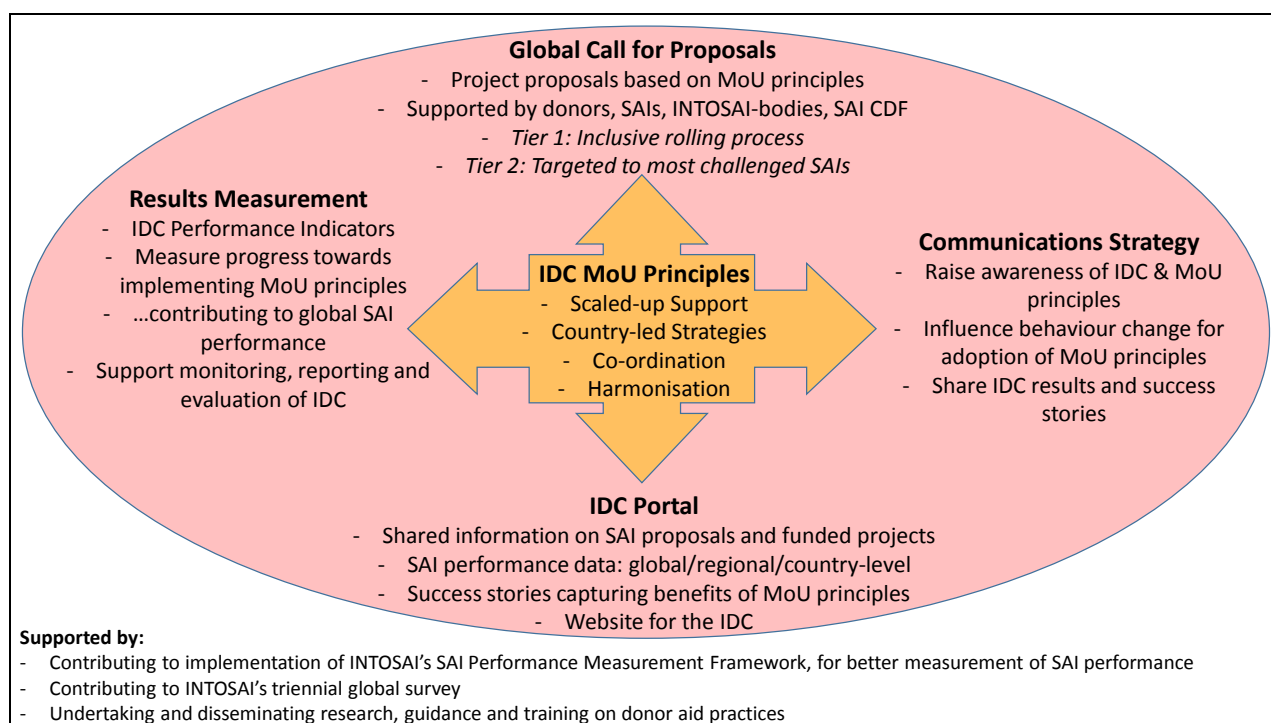
INTOSAI-Donor MoU are achieved; i.e. that support to SAIs is country-led, that additional resources are mobilized in support of SAI strategic plans, and all forms of support are provided in a harmonized and coordinated manner. By working together in a coordinated approach, the Cooperation increases efficiency and impact on the ground and avoids gaps and overlaps.

An evaluation of the Cooperation, concluded in 2015, endorsed its continuation and made recommendations to review and update its activities. A series of working groups were established to undertake strategic reviews throughout 2016, and a revised strategic direction for the Cooperation was approved at its 9<sup>th</sup> Steering Committee meeting in October 2016.

### Strategic Direction of the INTOSAI-Donor Cooperation

The Steering Committee responded to the findings of the INTOSAI-Donor Cooperation Evaluation <sup>5</sup> by placing achievement of the MoU principles at the heart of its new strategic direction. Together, these result in four strategic pillars of the Cooperation's future work, plus areas in which the Cooperation will support wider INTOSAI efforts. The strategic pillars for the Cooperation to progress towards implementing the MoU principles are shown in the figure 10.

Figure 10 Strategic Pillars for INTOSAI-Donor Cooperation



<sup>5</sup> Evaluation of the INTOSAI-Donor Cooperation, 12 August 2015

In developing this new strategic direction, the Cooperation has repositioned itself to focus on global initiatives that will influence behaviour within the INTOSAI and Donor communities, to scale-up and enhance the effectiveness of support to SAIs. It recognises that other bodies and organisations within the INTOSAI and Donor communities are better placed for delivery at the regional and country level – e.g. on SAI PMF implementation. The Cooperation's role will be to facilitate better support, and ensure that the benefits, results and successes of all forms of support to SAIs in developing countries are identified and communicated, in order to maintain support for working with SAIs and learning from experiences.

The INTOSAI-Donor Secretariat in IDI will continue as the support function to the Cooperation's Steering Committee, and will drive delivery of the Cooperation's new strategic direction and annual work plans, under the strategic guidance of the Steering Committee leadership.

The INTOSAI-Donor Secretariat (IDS) in IDI will drive the planned activities under the four pillars, including developing and coordinating the GCP; developing the communications plan and communication materials for use by all SC members; leading development of success stories; developing then maintaining the IDC Portal; and gathering data and reporting against the results system. The IDS also facilitates the SC meetings and leadership meetings, and is responsible for progress reporting and financial management of the Cooperation's funds.

## 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 is being upgraded to an IDI Community Portal and it will provide features like a platform for hosting web based communities of practice and tracking information on document downloads. The portal is in the stage of parallel run towards the end of 2016. The portal has been developed with the help of open sourced software. It incorporates the benefits experienced by the users of the 3i Community Portal developed and launched in 2013.

### KSC-IDI INTOSAI Community Portal

The KSC and IDI are also working together to develop an 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.

### 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 increased efforts will be exerted at using social media for stakeholder communication

### 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.

### **INTOSAI Global Survey and SAI Stocktaking Report 2017**

Through the INTOSAI Global Survey and SAI Stocktaking 2017, the IDI along with other INTOSAI bodies and regions is following up on the previous IDI Global Survey conducted in 2014. IDI will have a slightly different approach for the 2017 Global Survey than for the two previous surveys as the INTOSAI regions and the main relevant INTOSAI bodies 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. The objectives of the joint INTOSAI Global Survey are to:

- 1) Collect information and data to guide the capacity development efforts within INTOSAI (including those of the IDI, the INTOSAI Regions, and INTOSAI Committees)
- 2) Measure progress in SAI performance by updating information of the 2010 and 2013 SAI Stocktaking.
- 3) Provide data and information for developing and monitoring the implementation of strategic plans within INTOSAI (hereunder the INTOSAI Strategic Plan, IDI Strategic Plan and Regional Strategic Plans as well as the INTOSAI-Donor Cooperation Programme Document).

### **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 draft plan will be considered for approval at INCOSAI 2016.

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 is also coordinating closely with the CBC with regards to strengthening the INTOSAI regions.

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. This cooperation will continue with the IDI being the operational lead for implementation of SAI



PMF with the CBC being the governance lead post 2016. The IDI also is also offering 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 has been approved.

In 2014, the chairs of the three INTOSAI goals established a common forum for INTOSAI's professional standards. IDI will continue to be a member of this Forum for INTOSAI Professional Pronouncements(FIPP) where it will draw on its experience with the implementation of the ISSAIs.

## 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 are 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 is implementing 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 and responsibilities over the past years, a review of the organization is being conducted during 2016-2017.

3. **IDI Policies and Handbooks:** As part of continuous efforts at streamlining the organization, the IDI has developed several policies, including the employee handbook, procurement policy, gender policy, code of ethics, and communication policy. A crises management plan has been developed and is being tested in 2016. During the operational plan period the IDI will finalize the IDI programme handbook including revised planning, management, reporting, evaluation procedures and templates for the Capacity Development Programmes. The IDI will also work on a certification policy to streamline and align its practices for offering certification through. A policy on IDI bilateral support programmes has been drafted for approval to the IDI Board. An IDI complaints framework is also under development. The IDI has conducted an review of its work on gender, and the report will be used as an input when revising the IDI gender policy. IDI will in addition draw on expertise from UN Women. The main focus will however be on revising and implementing the 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 has together with OAG Norway moved to new premises in second half of 2016. The new premises will facilitate interactive working methods and improved working environment for 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 SAI Strategic Management Handbook.

- 7. Institutional Gender Equality Audit:** The IDI has conducted an Institutional Gender Equality Audit in association with DFATD, Canada. During 2017-2018, the IDI will follow up on the results and recommendations.

## RESOURCING OF THE IDI

The 2016-2018 budgets are organized in four departments. Department 1 records the costs of the IDI Administration and Support Group. Department 2 the IDI's Capacity Development Programmes and staff cost for SAI PMF, Department 3 the INTOSAI-Donor Secretariat while SAI PMF Programme activities are budgeted separately. 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 among the three departments.

In terms of the IDI budget 2014-2015, there was a surplus of approximately NOK 6 million. Most of this was earmarked funding and was carried over to 2016. Concerning the INTOSAI-Donor Cooperation, the development of a new Programme document for 2016-2018 has been finalized and approved. Austria and Ireland have committed funding for 2016-18 while SECO has committed for 2016-17 and indicated that they will continue funding thereafter

Total revenues for 2016 (as per contracted grants) are estimated at around NOK 50,3 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 8.2 million. For 2016, the budget for the IDI administration and support group (Department 1) is NOK 5.2 million. This is funded from the NOK 21.9 million received from the OAG Norway through an

earmarked grant from the Norwegian Parliament for core funding of the IDI's operations.

The main portion of the core funding from the Norwegian Parliament (NOK 14.7 million) is allocated to IDI Capacity Development Programmes (department 2). In addition there is basket funding from SIDA, Sweden for NOK 11.1 million and earmarked funding from DFATD, Canada for NOK 9.3 mill. There is also earmarked funding from the USAID, MFA Norway, IFAD, OAG Zambia, MFA Hungary, MFA France and DFAT Australia. MFA, Finland has reinstated its funding for 2017. Basket funding received from INTOSAI is also not included in the budget as IDI intends to use them to build a financial buffer. 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 45.1 million. Against this, the budgeted expenditure is NOK 43.2 million.

For 2017 and 2018, the currently contracted grants include those from the OAG Norway, SIDA Sweden, DFATD Canada, MFA Finland, MFA Norway, IFAD, USAID, OAG Zambia, MFA France and MFA Hungary. Continued funding is also expected from INTOSAI as share of the members' contributions to the INTOSAI. Negotiations are ongoing with potential donors of support over multiple years 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.

IDI has developed a separate budget for the SAI PMF for 2017 and 2018. This is due to that the responsibility for SAI PMF from 1 January 2017 will be shifted internally from the INTOSAI-Donor Secretariat to the IDI in a separate unit. The SAI PMF budget does not include the staffing cost as it's allocated to the overall IDI budget by department 2.

The estimated revenues for 2017 and 2018 based on current contracts are NOK 52 million and NOK 48.2 million respectively for the departments 1 and 2. The budgeted expenditure for departments 1 and 2 are NOK 52.8 million and NOK 51.2 million respectively.

The estimated revenues for the INTOSAI-Donor Secretariat for the three years are NOK 8.2 million (including SAI PMF), NOK 4.9 million and NOK 3.2 million respectively while the budgeted expenditures are NOK 8.5 million, NOK 5.15 million and NOK 4.9 million respectively.

The estimated revenues for the SAI PMF for 2017 and 2018 are NOK 2.5 million and 1.5 million respectively while the budgeted expenditures are NOK 2.5 million and NOK 1.5 million respectively.

This leaves a surplus of NOK 1.9 million for 2016 while for 2017 and 2018 there are funding gaps of NOK 0.7 million and NOK 3 million respectively for the departments 1&2 of the IDI. In case of INTOSAI-Donor Secretariat the funding gap is NOK 0.3 million, NOK 0.2 million and NOK 1.7 million for the respective years.

For SAI PMF there is a minor funding gap of NOK 0.05 million for 2017 and 2018.

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 2015, the IDI got such support from more than 70 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 EVALUATIONS



## 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.

The IDI has introduced Programme 360 degrees to



monitor and follow-up programme outcomes at the SAI level and foster the network of IDI resource persons such as ISSAI facilitators, training specialists etc. This programme, though internal, will be conducted in close cooperation with INTOSAI regions and participating SAIs.

### REPORTING

The IDI has over the last years strengthened its system of reporting to both internal and external



stakeholders. APAR is the main instrument for reporting on the implementation of the IDI operational plan and the strategic plan. This report is prepared, published and circulated to all stakeholders annually. The IDI Performance Measurement Framework 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 2016, 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 draft report is ready and will be finalised in early 2017.

During 2016-2018, 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

and the ALBF programme. During 2017, the IDI will conduct a mid-term review with the financial support of SIDA of the current strategic plan 2014-2018 to measure progress, gather lessons learned and receive valuable input to the development of the next IDI strategic plan.

# 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 basis. The Corporate Risk Register is owned by the IDI Board and is followed up in each semiannual 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 2017 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.
- 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 has taken 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 has been approved and the details incorporated in the Operational Plan

### ASSUMPTIONS

The Operational Plan is based on the following assumptions:





INTOSAI DEVELOPMENT INITIATIVE

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