



TABLE OF CONTENTS

Acronyms.....	4
From the Director General's Desk.....	6
1. Introduction and Background	8
Introduction	8
IDI Organisational Review and Chart	9
Evolution of IDI Programme Portfolio	9
Operational Plan and IDI Results Framework	13
Operational Planning and Budgeting Assumptions and Future Updates	14
2. Plan at a Glance.....	16
Key Features	16
3. Plan 2018-2019	20
Planned Outreach	20
Strategic Priorities & SAI Outcomes	20
Effective SAI Capacity Development Programmes	20
Global Public Goods used by stakeholders	26
Stronger INTOSAI Regional Bodies, Networks and Communities	27
Scaled up and more effective support to SAIs	28
Knowledge Sharing and Stakeholder Communication	30
Partnerships.....	30
IDI Development	31
Resourcing of the IDI	32
4. Monitoring, Reporting and Evaluations.....	35
Monitoring	35
Reporting	35
Evaluations.....	35
5. Assumptions and Corporate Risks	37
Assumptions	37
Corporate Risk Register	38

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
CBC	INTOSAI Capacity Building Committee
CREFIAF	African Organization of French speaking Supreme Audit Institutions
DFATD	Department for Foreign Affairs, Trade and Development, Canada
DDG	Deputy Director General
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
IDC	INTOSAI Donor Cooperation
IDI	INTOSAI Development Initiative
IFAD	International Fund for Agricultural Development
INCOSAI	International Congress of the International Organization of the Supreme Audit Institutions
INTOSAI	International Organization of Supreme Audit Institutions
ISSAI	International Standards of Supreme Audit Institutions
KSC	INTOSAI Committee on Knowledge Sharing and Knowledge Services
LMS	Learning Management System
MFA	Ministry of Foreign Affairs
MOOC	Massive Open Online Course
MoU	Memorandum of Understanding
NOK	Norwegian Kroner
OECD DAC	Organisation for Economic Co-operation and Development / Development Assistance Committee
OLACEFS	Organization of Latin American and Caribbean Supreme Audit Institutions
PAR	Performance and Accountability Report
PASAI	Pacific Association of Supreme Audit Institutions
PSC	INTOSAI Professional Standards Committee
QA	Quality Assurance
SAI	Supreme Audit Institution
SAI CDF	SAI Capacity Development Fund
SAI PMF	SAI Performance Measurement Framework
SC	Steering Committee
SDG	Sustainable Development Goals
SP	Strategic Priority
SSU	Strategic Support Unit
SIDA	Swedish International Development Cooperation
UNDP (GAIN)	United Nations Development Programme (Global Anti-Corruption Initiative)
UN	United Nations
UNDESA	United Nations Department of Economic and Social Affairs
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



FROM THE DIRECTOR GENERAL'S DESK



Einar J. Gørriksen
Director General

I am pleased to hereby present the 2018-2019 IDI operational plan.

During 2017, the entire portfolio of new IDI capacity development programmes have moved into the implementation phase. I am delighted to see the interest in the new portfolio, from within the SAI community, but also from a range of other stakeholders. We have received feedback, that the portfolio is well aligned to SAI needs, is ambitious, and

seeks to address complex and important challenges to SAI performance. It also corresponds to the strategic priorities identified in the 2017-2022 INTOSAI strategic plan. We have however also learnt important lessons, including taking a more cautious approach in terms of sequencing and staggering the launch of new capacity development initiatives, the need for allowing longer time frames for planning and implementation, and putting in place enhanced mechanisms for the follow up of SAI level results after the completion of IDI programmes. This will feed into the planning and delivery of future initiatives, and we are also introducing Programme 360 degrees, which among other things will have a focus on the follow-up of post programme outcomes.

Despite substantial efforts by multiple partners to support SAIs in their efforts to enhance their performance and capacity, many SAIs in developing countries continue to operate under very challenging circumstances that impair their effectiveness and ability to deliver value and benefits to their citizens. The IDI is leading on the work to develop the INTOSAI Global Stocktaking Report, which will be finalized towards the end of 2017. Results in terms of SAI performance are mixed, and we see worrying signs that SAIs are continuing to work under very difficult conditions, where SAI independence is severely constrained and declining, where there is limited legislative follow up of SAI audit reports, and where

SAIs often lack the resources and skills to effectively implement their mandates. The IDI is committed to continuing to play a key role in terms of measuring SAI performance, as well as having an advocacy role in terms of raising awareness and stimulating discussions, both within INTOSAI and with other partners, on how these constraints can be overcome. In parallel to this, we are committed to taking these challenges into account in the way we design and deliver support to SAIs and in deciding on the direction of the new IDI strategic plan. The work to develop the new IDI strategic plan will be one of the key deliverables for the IDI in 2018. An independent mid-term review is being undertaken to gather lessons learned, and an inclusive strategic planning process that will provide all stakeholders with the opportunity to provide their input will be ensured.

One of the challenges we have faced, is that the demand for IDI support outstrips the level of support we are able to deliver due to resource constraints. While I expect this to continue, and we will need to make critical and hard choices in terms of the support to provide, I am pleased to see the resourcing of the IDI gradually improving. The large scale in-kind support provided from the SAI community, coupled with an increasing number of funding partners, will allow us to scale up our in 2018-2019. The IDI has also recently undergone an organizational restructuring, which among other things have seen the establishment of two dedicated SAI Capacity Development Departments, one containing a new, separate SAI PMF Unit, and a dedicated Strategic Support Unit (SSU). I am confident that the new organizational set up also will enable us to further enhance the performance and service delivery of the IDI. We look forward to continued engagement and cooperation with our partners for strengthened efforts at enhancing SAI capacity and performance.

A circular collage of black and white photographs. The top section features several group photos of people in professional attire, some standing and some sitting. One photo includes a banner for an 'INTOSAI Development Initiative (IDI) ISSAI Implementation Initiative (Igi) Programme on Financial Audit (FA) Quality Assurance (QA) Product Development Meeting' held in Abu Dhabi, March 2011. The middle section shows a large group of people standing in a line, and another group sitting at a long table in a meeting room. The bottom section includes a photo of a man in a white thobe and ghutra, and a large group photo of people standing in front of a banner that reads 'Joining CAROSAI for Stronger SAIs in the Caribbean'. The bottom-most photo shows a group of people sitting at a table, engaged in a meeting.

1. INTRODUCTION AND BACKGROUND

INTRODUCTION

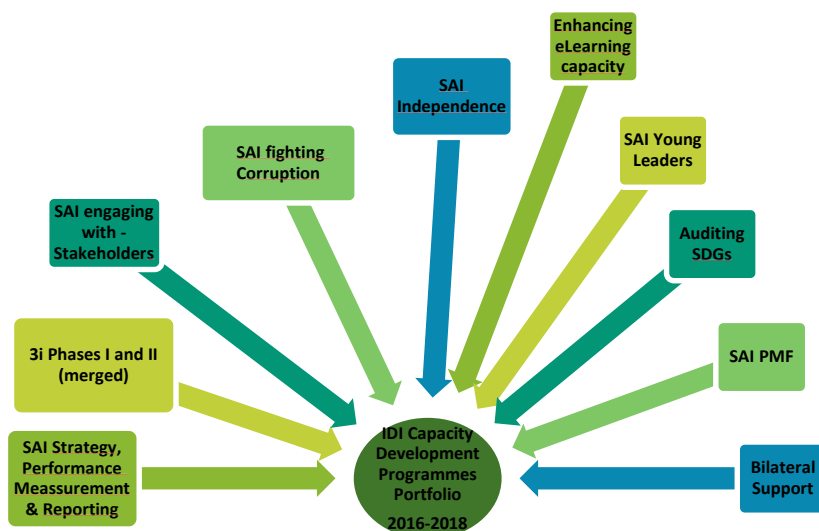
This operational plan forms a bridge between the current IDI strategic plan 2014-18, and the next strategic plan, which will be developed during 2017-18. It maintains the principle of multi-year operational planning initiated in 2014, designed to provide a broader, longer term, and more predictable perspective to the planning of IDI's operations.

This update primarily focuses on 2018, while providing an outline of the plans, revenue and expenditure forecasts for the continuation of program delivery into 2019. Pending development of IDI's next strategic plan, this operational plan assumes that most existing programmes will continue into 2019, and at present, no new programmes will be launched. A new operational plan will be developed in late 2018, to begin implementation of IDI's next strategic plan.

This document does not report on the IDI's results during 2017, as these will be presented in the IDI Performance and Accountability Report 2017 to be published in March 2018.

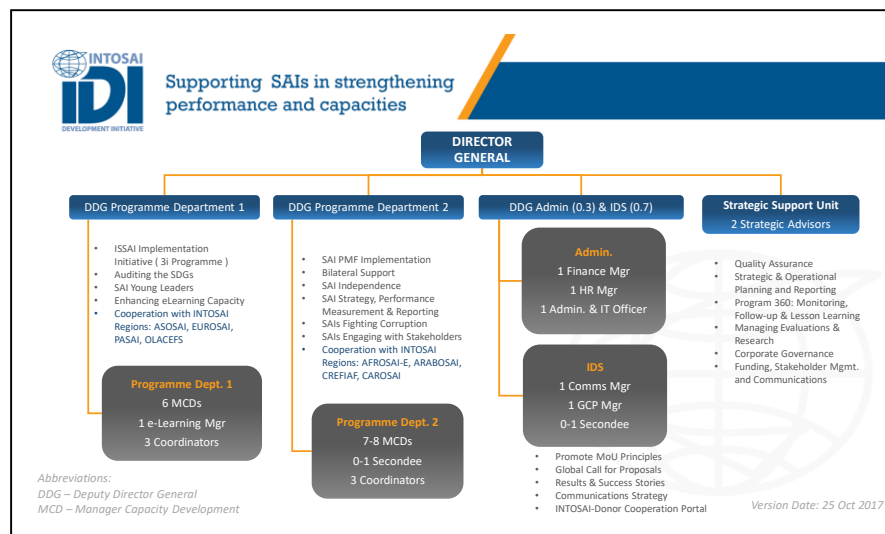
IDI's programme portfolio continues to develop. Four programmes continued from the previous strategic plan into 2017. The Auditing Borrowing and Lending Framework (ALBF) programme concluded in 2017 and will be the subject of a post-programme evaluation in 2018. The 3i Phase 1 has been integrated with 3i Phase II from 2018. All components of the CBC support programme will have been completed by end of 2017. Auditing Externally Aided projects in Agriculture and Food Security is planned for completion during early 2018. Ten programmes have been added under the current strategic plan, as shown in the diagram. This includes eight programmes launched in 2016, as well as IDI's evolving bilateral support to SAIs in challenging environments, and implementation of the SAI PMF Strategy, transferred from the INTOSAI-Donor Secretariat effective from January 2017. In addition, IDI continues to host the Secretariat to the INTOSAI-Donor Cooperation, which potentially includes support to train donors' staff on working effectively with SAIs. IDI is also developing a cross-cutting monitoring initiative called Program 360°. Finally, IDI works in partnership with INTOSAI bodies on initiatives such as strengthening INTOSAI regions and networks.

In all, this gives 11 programmes with outreach to directly strengthen SAIs, plus three additional initiatives. The appendix includes detailed programme plans for each of the 11 programmes, as well as plans of the INTOSAI-Donor Secretariat, Program 360, and internal IDI development projects. There is no detailed plan for support to INTOSAI regions. The appendix concludes with the IDI results framework.



IDI ORGANISATIONAL REVIEW AND CHART

As part of its 2016-17 organisational review, IDI has created a new organisational structure, as shown by the chart below.



create value through synergies, shared services and improving performance, add value to corporate governance and support functions, support the program departments in securing program specific funding, and help manage stakeholders to optimize

support to SAIs. It takes on tasks that cut across different IDI departments, maximizes synergies and promotes consistently high quality within and between departments, and takes on corporate tasks thus freeing the management team to focus on delivering their core tasks.

The organisational review has divided IDI's program department into two, and assigned responsibilities for program delivery between the two departments. Each department also takes a lead for coordination with different INTOSAI regions. As such, responsibility for overall support to strengthen INTOSAI regions, networks and communities is shared between the two programme departments. IDI is working through the full implications of the organisational review, including corresponding changes to budgeting and accounting systems, and arrangements to ensure staff in each department can work effectively on programmes led by the other department, as necessary.

The organisational review also brought IDI's administration department and the INTOSAI-Donor Secretariat under the same Deputy Director General (DDG).

The review also led to the creation of a new Strategic Support Unit (SSU) reporting to the Director General and supporting the IDI management team. The SSU aims to add value to IDI (delivery) departments,

EVOLUTION OF IDI PROGRAMME PORTFOLIO

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 since 2014. 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.



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'.

IDI's bilateral policy was approved by the IDI Board in March 2017, and as part of this IDI continues to work with the SAIs of Somalia and South Sudan under the umbrella of its bilateral 'programme'.

Effective from January 2017, the SAI PMF work has been transferred from the INTOSAI-Donor Secretariat to a new SAI PMF unit within the programme department 2.

Figure 1 below provides brief highlights of the 11 programmes and three additional initiatives in the IDI portfolio (including support to INTOSAI regions):

Figure 1 SUMMARY OF IDI CAPACITY DEVELOPMENT PROGRAMMES

ISSAI Implementation Initiative (3i Programme)	In view of the high demand for ISSAI Implementation support, the 3i programme will continue as a regular and long term work stream. In 2018 Phase I and Phase II of the programme will be integrated into one 3i Programme. During 2018 and 2019 the IDI will work in all six result areas of the programme. Version 1 of 3i products will be available by end of 2018. The IDI will work on its certification policy and launch the pilot by end of 2019. The IDI will use its cooperative audit support model to facilitate performance audits of preparedness for implementation of SDGs, compliance audits of procurement and financial audits during 2018-2019. The QA reviewers pool built in 2017 will be used to support regions and SAIs in establishing or enhancing their quality assurance functions. After finishing the SAI level ISSAI implementation support pilots in Bhutan and Tonga, the IDI will provide such support to three selected SAIs from 2018 onwards. The 3i community of practice has been integrated with the IDI website. The IDI will enhance this community by implementing the recommendations of KSC-IDI paper on "Fostering Robust Communities of Practice".
Auditing SDGs	The Sustainable Development Goals (SDGs), which the United Nations Members States jointly committed to in September 2015, provide an ambitious and long-term agenda on a broad range of vital issues. INTOSAI decided to include SDGs centrally in its strategic plan 2017-2022 as cross cutting priority 2, and identified four approaches through which INTOSAI and SAIs could contribute to the implementation of SDGs. As a contribution to the INTOSAI and SAI efforts in supporting

implementation of SDGs, the IDI, in cooperation with INTOSAI KSC launched a capacity development programme on 'Auditing Sustainable Development Goals' in 2016. The programme was originally envisaged to be delivered in English for about 40 SAIs. Following substantial interest expressed by around 100 SAIs in all INTOSAI regions, the IDI Board approved the scaling up of the programme for delivery in Arabic, English, French and Spanish. The programme has a results framework that focuses on advocacy and awareness raising, knowledge sharing and support for auditing SDGs. Advocacy and awareness raising for a role of SAIs in implementation of SDGs includes joint UN-IDI workshops, regional workshops and involvement in SAI level workshops with SAI leadership and stakeholders. Knowledge sharing includes focus on fostering a robust community of practice for auditing SDGs and development of a Massive Open Online Course (MOOC) on "Leaving no one behind – Whole of Government Approach to Auditing Agenda 2030". Support for auditing SDGs involves a guidance on Performance Audit of Preparedness for Implementation of SDGs and support to more than 70 SAI teams in conducting such audits. The IDI also plans to publish a compendium of audit findings and lessons learned and write analytical pieces on the audit model in cooperation with UNDESA.

SAI Young Leaders

The SAI Young Leaders programme aims for 'changed SAI Young Leaders contributing to positive change in SAIs'. The IDI will start by piloting one round of this programme during 2017 and 2018. As a part of the programme, 25 selected SAI Young Leaders in the age group of 30 to 40 years will undertake a personal journey of discovery and growth. During their international interactions and SAI level interactions, they will explore four dimensions of discovering self, discovering universe, growing people and creating value. They will be exposed to a variety of leaders, share experiences, learn new theories and experiment with their new learning by developing and implementing a change strategy that will make a difference in their SAIs. To enable them to do so on a sustained basis the programme will also include SAI leadership and coaches from the SAIs in the process. Based on the experience of the first round, further rounds will be considered.

Enhancing eLearning Capacity

This programme aims at facilitating increased use of blended learning approach by SAIs, 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 SAIs ready and willing to use an LMS in setting up and running their own LMS. The IDI has successfully piloted a competency based certification programme for eLearning specialists in ASOSAI and OLACEFS during 2017. This certification will be offered to other English speaking regions in 2018 and ARABOSAI and CREFIAF in 2019. In 2018 the IDI will also explore development of three MOOCs as an alternative to mentor led eLearning.

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 in agriculture and food security sector. Under this programme the IDI supports SAIs 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. The programme will be completed in early 2018.

Strategy Performance Measurement & Reporting	The IDI will publish detailed guidance on strategic planning, performance measurement and reporting at both the SAI and INTOSAI regional level in 2018. 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. The programme will be rolled out in PASAI and CAROSAI as a follow up on a programme on conducting SAI PMF assessments. The Strategy, Performance Measurement and Reporting Programme will be a regular work stream in the IDI going forward.
SAI Engaging with Stakeholders	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. SAIs will be supported in developing stakeholder engagement strategies; in engaging with key stakeholders like parliament, audited entities, citizens, media etc. The programme is offered in all regions based on demand from SAIs.
SAI Fighting Corruption	Aimed at 'greater effectiveness of SAIs in fighting corruption', this global programme has global, regional and SAI level support dimensions. SAIs are supported through three components - SAIs 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 was 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, SAIs and other key stakeholders.
SAI Independence	The IDI is piloting a programme for helping SAIs in achieving greater independence. The programme consists of three elements – advocacy for greater independence of SAIs, guidance on SAI Independence and support to three selected SAIs (Gabon, Suriname and Papua New Guinea) 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 SAIs towards implementing the principles of ISSAI 10 within their context.
Bilateral Support	The IDI bilateral policy was approved by the IDI Board in in March 2017. IDI will continue its bilateral support to the SAIs of South Sudan and Somalia during the operational planning period. IDI will, in cooperation with AFROSAI-E and CREFIAF, also explore the possibility of supporting SAIs identified under the INTOSAI Donor Cooperation Global Call for Proposals Tier 2. Support to other SAIs will be considered on the basis of the principles in the IDI bilateral policy.
SAI PMF Implementation	The SAI PMF and the SAI PMF Strategy were endorsed at INCOSAI 2016. From 2017, the IDI is the operational lead on SAI PMF support, coordination and facilitation, and has establish a SAI PMF unit for this purpose. The IDI will coordinate and deliver standard SAI PMF training courses and advanced SAI PMF workshops during 2018-19. In addition, the IDI will also provide support for the

	assessments and their independent reviews. INTOSAI Capacity Building Committee (CBC) is the strategic lead and the work on SAI PMF are done in close coordination with them.
INTOSAI-Donor Secretariat: Inc. Training for donors on working with SAIs	While the majority of IDS work is focused on global, policy level issues and behavioural change to support the IDC MoU principles, it includes the potential for out-reach activities through training donors staff on working with SAIs. This course aims to sensitize staff of donor agencies to the operations of SAIs and good practices in SAI capacity development. It is considered a low priority within the INTOSAI-Donor Cooperation, and is therefore only delivered subject to demand and cost-recovery financing.
Support for INTOSAI regions, networks and communities	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. In 2017 the regions requested the continuation of this interaction. The IDI and other INTOSAI stakeholders will work together to enhance this interaction, based on the feedback from INTOSAI regions. IDI support for strategic management, creation of regional pools of resource persons etc. remains a priority. The IDI continues to cooperate with KSC regarding the KSC-IDI Community portal.
Programme 360°	The objective of Programme 360° is to achieve better programme results. The programme includes monitoring and follow-up within programmes, follow-up of post programme outputs, and fostering IdI resource pools for IDI permanent work streams.

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 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 indicator and the relevant baselines and targets will be updated yearly through the IDI Annual Performance and Accountability Report.

OPERATIONAL PLANNING AND BUDGETING ASSUMPTIONS AND FUTURE UPDATES

The IDI operational plan and budget is based on a number of planning and budgeting assumptions. These are presented in more detail in section 5. It is

important to note that the way these assumptions play out may result in material changes to IDI revenues, programmes, planned expenditures and forecast surplus/deficit figures. A number of these assumptions also feed through into IDI's corporate Risk register.

IDI recognises that during the implementation of the operational plan, events will result in material changes to the plan. In such cases, the Director General will consider the need to either inform the IDI Board, or to refer matters to the IDI Board for decision. It is expected that a new operational plan will be developed in late 2018 to implement the next IDI Strategic Plan. In addition, if necessary IDI will present a revised budget to the Board for approval around mid-2018, accompanied by a note of the major changes and financial implications for IDI.

Plan at a Glance



2. Plan at a Glance

KEY FEATURES

IDI Outreach

- Support to SAIs across all INTOSAI regions, including 105 SAIs in developing countries¹ and 25 SAIs in fragile² countries annually for 2018-2019
- Programmes delivered in Arabic, French, English and Spanish. 60 per cent of the programmes will be multilingual
- Long-term bilateral support will be provided to 2 SAIs during 2018-2019
- Strategic, shorter-term bilateral support will be provided to at least 3 SAIs under the Global Call for Proposals Tier 2

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 will be provided to at least 850 unique individuals working for SAIs, or partners supporting them, in 2018 and at least 815 in 2019. This excludes support through pilot certification programmes, as the approach to this has not yet been designed.
- Female participation in the IDI programmes at least 40 per cent in 2018 and 2019
- 11 IDI Programmes offered to support development of professional staff capacity during 2018-2019
- Competency based certification programmes offered

Organisational Capacity Development

- Support to 70 SAI teams (2018) and 15 SAI teams (2019) in conducting ISSAI based performance audits of preparedness for implementation of SDGs.
- Support to three selected SAIs and one region in establishing quality assurance functions.
- SAI level support for ISSAI implementation to three selected SAIs
- Support for development of 15 change strategy projects through SAI Young Leaders programme.
- Support one INTOSAI region and SAIs in setting up eLearning capacity as per demand and IDI's resources
- Support seven SAIs in AFROSAI-E in auditing externally aided projects in agriculture and food security
- Support 53 SAIs in conducting the Audit of Institutional Framework for Fighting Corruption and Implementation of ISSAI 30 during 2018-19

¹ As per OECD-DAC list of countries eligible for developmental assistance.

² 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 the SAI of Somalia and South Sudan in implementing their strategic plans.
- IDI supported cooperative audits as per the new IDI Cooperative Audits Model
Institutional Capacity Development Support
- Support for 3 SAIs on SAI Independence
- Support the institutional capacity development of 53 SAIs over 2017-2019 in terms of institutional framework for fighting corruption
- Support to 106 SAIs over 2018-19 for strengthening institutional capacity through stakeholder engagement
- Advocacy of SAIs' role in the audit of SDGs will lead to institutional capacity development for 70 SAIs during 2018-2019
- Strategy, Performance Measurement and Reporting Programme also supports the institutional capacity development of SAIs

Global Public Goods used by Stakeholders

The IDI will follow its QA protocol for GPGs from 2018 onwards. As per this protocol version 1 of the following GPGs will be available at the end of 2018.

- iCATs for Financial, Performance and Compliance Audit (Arabic, English, French, Spanish)
- ISSAI Implementation Handbooks for Financial, Performance and Compliance Audit (Arabic, English, French, Spanish)
- Quality Assurance Tools & Guidance for Financial, Performance and Compliance Audit (Arabic, English, French, Spanish)
- Handbook for Auditing Lending and Borrowing Frameworks (Arabic, English, French, Spanish)
- eLearning Handbook (English, Spanish)
- IT Audit Guidance (English)
- Guidance on Auditing Preparedness for Implementation of SDGs (Arabic, English, Spanish, French)
- 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)
- Guidance on Strengthening SAI Independence
- Strategic Management Handbook in SAIs and INTOSAI Regions - A guidance

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 IDI's certification pilot
- Communities of practice hosted on IDI eLearning portal and IDI website
- Expansion of pool of SAI PMF assessors, facilitators and quality assurance reviewers
- Pool of SAI Young Leaders
- Pool of quality assurance reviewers for financial, performance and compliance audit
- 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
- Implement 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
- Further enhance the IDI community portal
- Partner with INTOSAI bodies under all INTOSAI goal areas – PSC, CBC, KSC and FAC
- Contribute to implementation and monitoring of the INTOSAI strategic plan
- Host the secretariat of the INTOSAI-Donor Cooperation
- Disseminate findings from the 2017 INTOSAI Global Survey

IDI Development

- Embed the organisational review
- Further develop and implement IDI Policies
- Improve the efficiency of internal processes
- Staff development
- Develop the new IDI strategic plan
- Strengthen communications

Resourcing of the IDI

- Revenue estimates for 2018 and 2019 for the IDI are NOK 70,9 million and NOK 57.8 million respectively
- IDI last budget revision had a surplus of 3 million in 2017 while the funding gaps for 2018 and 2019 are NOK 2,4 million and NOK 2,3 million respectively.
- Resourcing for the INTOSAI-Donor Secretariat secured until end 2018. Steering Committee Leadership to decide on new programme period.
- Substantial in-kind contribution from SAI community

Evaluations

- Finalisation of the mid-term review of the IDI strategic plan 2014-18
- Programme end external evaluation of ALBF Programme in 2018
- Review of the INTOSAI-Donor Cooperation phase 3, 2016-18

Plan 2018-2019



3. Plan 2018-2019

PLANNED OUTREACH

Figure 2 IDI OUTREACH

IDI Outreach	2018	2019
SAIs in Developing countries	105	105
SAIs in fragile states	25	25
SAI bilateral support Long Term	2	2
Bilateral support under GCP T2	3+	3+
Regional Coverage	All	All
Multilingual programmes	60%	60%

The above mentioned outreach targets are based on current and planned participation in all 11 programmes in the IDI portfolio.

Figure 3 MAPPED STRATEGIC PRIORITIES

IDI Contribution to Strategic Priorities	SP 1	SP 2	SP 3
PROGRAMME DEPARTMENT 1			
3i Phase – I and II (merged)	✓	✓	✓
Auditing SDGs	✓	✓	
SAI Young Leaders	✓	✓	✓
Enhancing e-Learning Capacity			✓
PROGRAMME DEPARTMENT 2			
Auditing Externally Aided projects in Agriculture and Food Security	✓	✓	
SAI Strategy, Performance Measurement & Reporting	✓	✓	✓
SAIs Engaging with Stakeholders	✓	✓	
SAIs' Fighting Corruption	✓	✓	✓
SAI Independence	✓		
IDI Bilateral Support	✓	✓	✓
SAI PMF Implementation	✓	✓	✓
PROGRAMME DEPARTMENTS 1 AND 2 (Shared Delivery Responsibility)			
Support for INTOSAI Regions, Networks and Communities	✓	✓	✓
INTOSAI-DONOR SECRETARIAT			
Training for Donors on Working with SAIs	✓		
Strategic Support Unit			
Programme 360	✓	✓	✓

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 3 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.

The design and development of the new programmes in the portfolio began in 2016, in parallel with continued delivery of earlier programmes. Since 2016, IDI has embarked on a phased roll-out of implementation of the new programmes. In addition, the final programme from pre-2016 will be completed during 2018.

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

1. **SAI Readiness** – Historically, IDI has supported 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 commitment alone 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 looks at 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 specify readiness criteria while inviting SAIs to participate in the programmes. E.g. SAI readiness form used for auditing preparedness for implementation of SDGs.
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 (SPMR) programme is linked to SAI PMF, 3i programme, and SAIs Engaging with Stakeholders. The SAI Young Leaders programme will draw on modules developed as part of other IDI programmes. SAI Independence and SAIs Engaging with Stakeholders programmes have been linked. The IDI will use eLearning capacity created through its e-Learning programme to provide blended support in many of its programmes.
3. **Focus on gender and equity** – Diversity is a key value of the IDI. In 2017 the IDI has been scaling up its efforts towards contributing to gender equality and empowerment of women. e.g. the Audit Model in Auditing Preparedness for SDGs includes audit questions examining inclusiveness, 15 SAIs in OLACEFS are being supported to audit preparedness for implementation of Goal 5: Gender Equality, advocacy and awareness raising workshops conducted for Auditing SDGs programme include discussions on Auditing Inclusiveness. The IDI and KSC will work together to develop a MOOC on Leaving no one behind. Equity considerations have been included in the IDI's ISSAI Implementation Handbook for Performance Audit. IDI certification programmes like e-Learning specialist programme and blended learning specialists programme include gender balance as a nomination requirement. SAIs have been encouraged to nominate women leaders to the SAI Young Leaders programme. The programme will also include a gender component. In 2018 the IDI will begin implementing changes to policies and procedures, based on the recommendations of its gender task force. 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 cross-cutting 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 financial and staffing resources.
6. **Focus on monitoring and follow up** – In 2018 the IDI intends to commence 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 programmes being within the planned budgets and timelines. The IDI results framework encompasses the following targets (Figure 4) under this outcome area.

Figure 4 TARGET EFFECTIVE SAI CAPACITY DEVELOPMENT PROGRAMMES

2018-19	
Per cent of programmes following IDI service delivery model	90%
Per cent of programmes achieving intermediate outcomes	90%
Per cent of programmes where expenditure is not in excess of 10% of final budget	90%
Per cent of programmes completed on time	90%

Please refer to the appendix for details of envisaged programme outcomes, budgets for 2018 and indicative budget figures for 2019, and the planned timelines for programme completion. As Figure 6 demonstrates, almost all programmes for 2018-2019 are planned to be delivered as per IDI's service delivery model.

All programmes start with extensive consultations with SAIs and SAI leadership and signed statement of

commitments for achieving envisaged outcomes. Most programmes are a blend of face to face and eLearning solutions. All programmes cover at least two aspects of capacity development i.e. professional staff capacity and organizational systems capacity. Some also cover institutional capacity development. Structured courseware will be developed for all programmes and global public goods will be developed for many.

All programmes are conducted as a partnership with relevant INTOSAI committees, working groups, regions and other partners like UN bodies, OECD etc.

Legend for Figure 5

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 5 PROGRAMMES AND IDI SERVICE DELIVERY MODEL

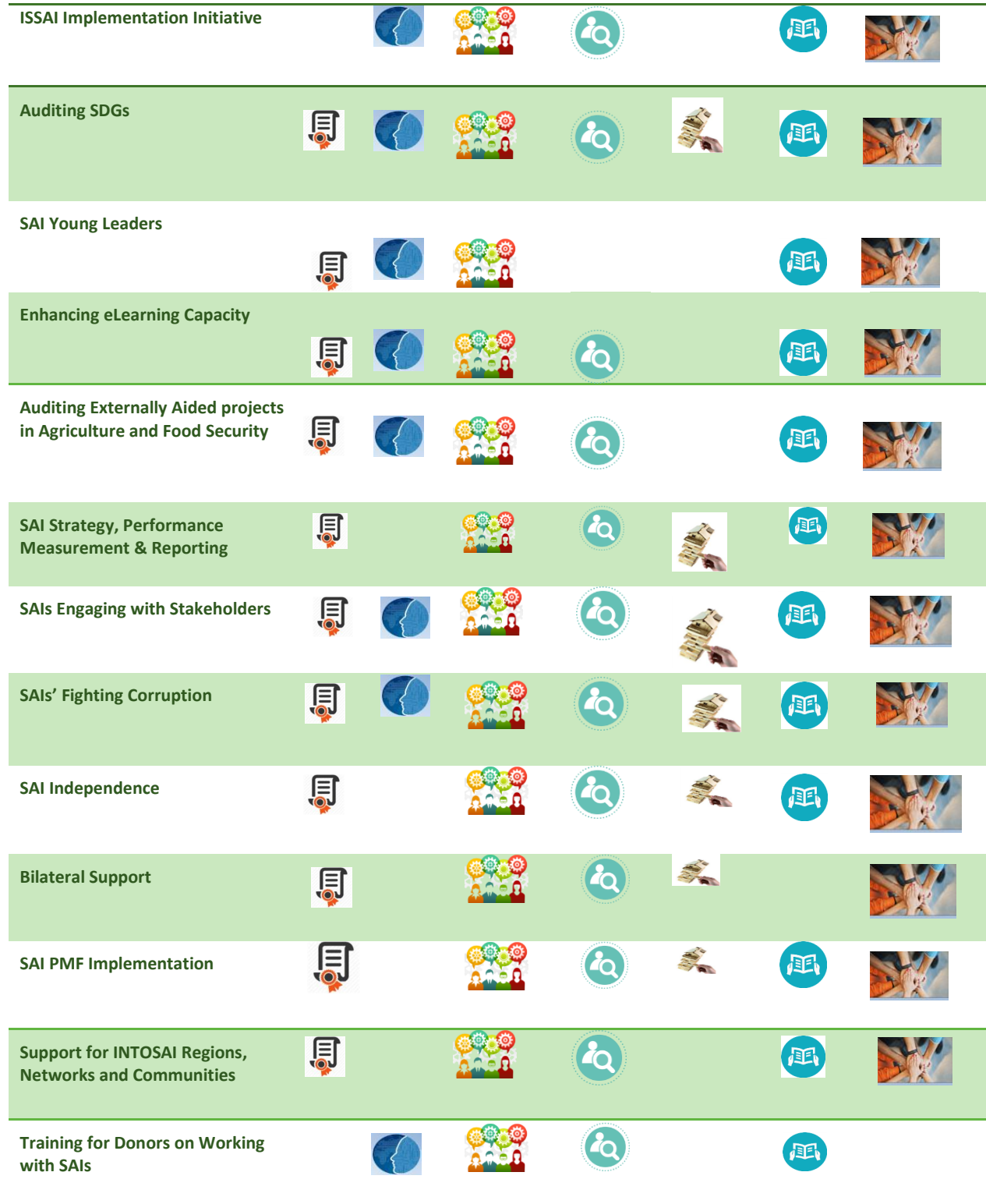


Figure 6 TARGETS PROFESSIONAL STAFF AND ORGANISATIONAL CAPACITY

	Professional Staff Capacity (Target numbers of unique SAI staff trained)		Organisational Capacity (Target numbers of SAIs / Regions supported)	
	2018	2019	2018	2019
Strategy, Performance Measurement & Reporting				
Support to SAIs	50	50	10 SAIs	10 SAIs
Support to INTOSAI regions	-	-	2 Regions	2 Regions
3i Programme				
SAI Level Support	45 (QA 3 SAIs and PASAI) 30 (Tonga & 1 SAI)	30 (QA 3 SAIs) 50 (Tonga & 3 SAIs)	3 SAIs (QA support) 2 SAIs (SAI Level support)	3 SAIs (QA support) 4 SAIs (SAI Level support)
3i Cooperative/Pilot Audits	20	24	12 SAIs	12 SAIs
IDI Certification Pilot	N/A	TBD	-	-
SAI Engaging with Stakeholders	140	110	70 SAIs	36 SAIs
SAI Fighting Corruption				
ISSAI 30 Implementation	65	65	45 SAIs	30 SAIs
Audit of Institutional Frameworks	65	65	45 SAIs	55 SAIs
SAI Independence	21	21	3 SAIs	3 SAIs
Enhancing eLearning Capacity				
Certified eLearning Specialists	25	40	-	-
LMS Administrators	15	30	-	-
SAI Pilot			1 SAI 2 Regions	Based on demand
SAI Young Leaders	27	TBD	15 SAIs	TBD
Auditing SDGs	110	140	55 SAIs	70 SAIs
Auditing Externally Aided projects in Agriculture and Food Security	7	N/A	7 SAIs	N/A
Bilateral Support				
Long Term	20	20	2 SAIs	2 SAIs
Strategic Support (Under GCP Tier 2)	30	30	3 SAIs	3 SAIs
SAI PMF Implementation ³	180	140	15 SAIs ⁴	15 SAIs
Training for Donors	As per demand	As per demand	-	-
Total: Staff	850	815		

³ Standard training and more advanced training for QA reviewers

⁴ Support to assessment teams including Independent Review of draft Assessments

Total: SAIs ⁵			288 SAIs	243 SAIs
Total: Regions			4 Regions	2 Regions

In terms of the Professional Staff Capacity, the IDI will seek to achieve a target of 40 per cent female participation in 2018 and 2019.

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.

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, IDI endeavours 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

Figure 7 IDI SUPPORTED COOPERATIVE AUDITS



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 Programme. The IDI's portfolio of bilateral support to SAIs will be developed in line with the IDI Bilateral Support policy approved in 2016.

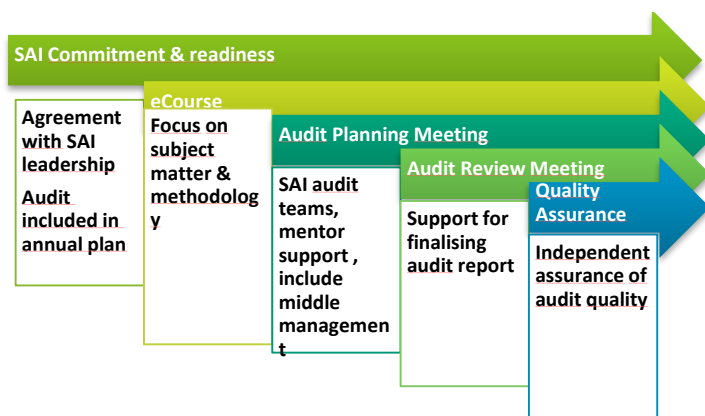
Lessons learned and exit meetings - Recognising the importance of lessons learned and devising and sharing exit strategies for sustainable change, IDI has introduced lessons learned meetings and exit meetings with participating SAIs. The results from the

⁵ Many SAIs are included in multiple programmes, hence total here will not match IDI's overall outreach targets for unique SAIs

meetings now feed into the planning for the next round of programmes.

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,

Figure 8 MODEL- IDI SUPPORTED COOPERATIVE AUDITS



OLACEFS, AFROSAI-E and CREFIAP. This model has also been 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.

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.

The IDI plans to explore the possibility of including support for achieving audit impact in this model. SAIs that have very good quality audit reports could be supported in engaging with stakeholders at a local level to ensure implementation of recommendations.

The IDI plans to pilot this component in the Auditing SDGs programme.

Certification of Competency – From 2017 onwards, IDI has begun to explore and pilot provision of certification based on competency. The eLearning and the blended learning certification programmes delivered in ASOSAI have been successful pilot of competency based certification. They included setting up a competency framework, writing a syllabus, design and development of learning and evaluation of competencies. Competency based certification of eLearning specialists is planned for all INTOSAI regions in 2018-2019.

In 2016 INCOSAI approved a Competency Framework for SAI Audit Professionals. The Task Force on INTOSAI Auditor Professionalization plans to further update the framework. The IDI will continue to work with this task force. In 2018 the IDI plans to develop a certification policy and syllabus based on the competency framework. In 2019 the IDI hopes to design and develop education programmes and launch the certification pilot for SAIs.

GLOBAL PUBLIC GOODS USED BY STAKEHOLDERS

IDI's Global Public Goods (GPG) are products and tools created by the IDI for contributing to global knowledge creation, capacity development and enhanced performance of SAIs.

The IDI has developed a draft protocol for the quality assurance of IDI's GPGs that will be put forward for approval by the IDI Board in late 2017. It aims to define a robust and transparent process for development and maintenance of high quality GPGs at the IDI. Such a process will ensure that the users of these documents are assured of the quality of the documents and informed about the process followed in their development. This protocol is aligned to the provisions of INTOSAI Goal Chairs and IDI's joint paper on 'Quality assuring INTOSAI public goods that are developed and published outside due process'.

The IDI quality protocol meets the requirements of Level 1 quality assurance as described by the joint paper, as they are subjected to a quality assurance process equivalent to Due Process for IFPP, including an extended period of transparent public exposure.

This protocol is mandatory for all documents classified by the IDI as GPGs and will be applicable to all new or updated IDI GPGs that are published on or after 31 December 2017. By 31 December 2018, all IDI GPGs will contain a quality assurance statement in the format provided in this protocol.

The IDI is facilitating the development of a number of global public goods as a part of its new programme portfolio. Most of these GPGs are currently under development with a view of finalization in 2018.

As per this protocol version 1 of the following GPGs will be available at the end of 2018.

- ✓ iCATs for Financial, Performance and Compliance Audit (Arabic, English, French, Spanish)
- ✓ ISSAI Implementation Handbooks for Financial, Performance and Compliance Audit (Arabic, English, French, Spanish)
- ✓ Quality Assurance Tools & Guidance for Financial, Performance and Compliance Audit (Arabic, English, French, Spanish)
- ✓ Handbook for Auditing Lending and Borrowing Frameworks (Arabic, English, French, Spanish)
- ✓ eLearning Handbook (English, Spanish)
- ✓ IT Audit Guidance (English)
- ✓ Guidance on Auditing Preparedness for Implementation of SDGs (Arabic, English, Spanish, French)
- ✓ 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)
- ✓ Guidance on Strengthening SAI Independence
- ✓ Strategic Management Handbook in SAI's and INTOSAI Regions - A guidance

Besides GPGs the IDI will also develop structured blended learning courseware and explore the use of Massive Open Online Courses (MOOCs).

The IDI will in 2018 explore the development of three MOOCs – “Leaving no one behind – Whole of government approach to auditing SDGs”, a MOOC on “Using Financial Audit iCAT”, and a MOOC on “Appreciating ISSAI Implementation”

The IDI will also in collaboration with the CBC as the strategic governance lead, work to enhance the knowledge and application of the SAI PMF within the INTOSAI community. The aim is to reach 55 assessments globally by 2018, rising to 65 in 2019.

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. In 2017 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 2018-2019 the IDI envisages creating pools of eLearning 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 hosts a number of communities of practice. These communities 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.

IDI plans to publish a handbook on strategic management of INTOSAI regions during 2018 and continue supporting regions based on the strategic management model that was developed in cooperation with them.

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.

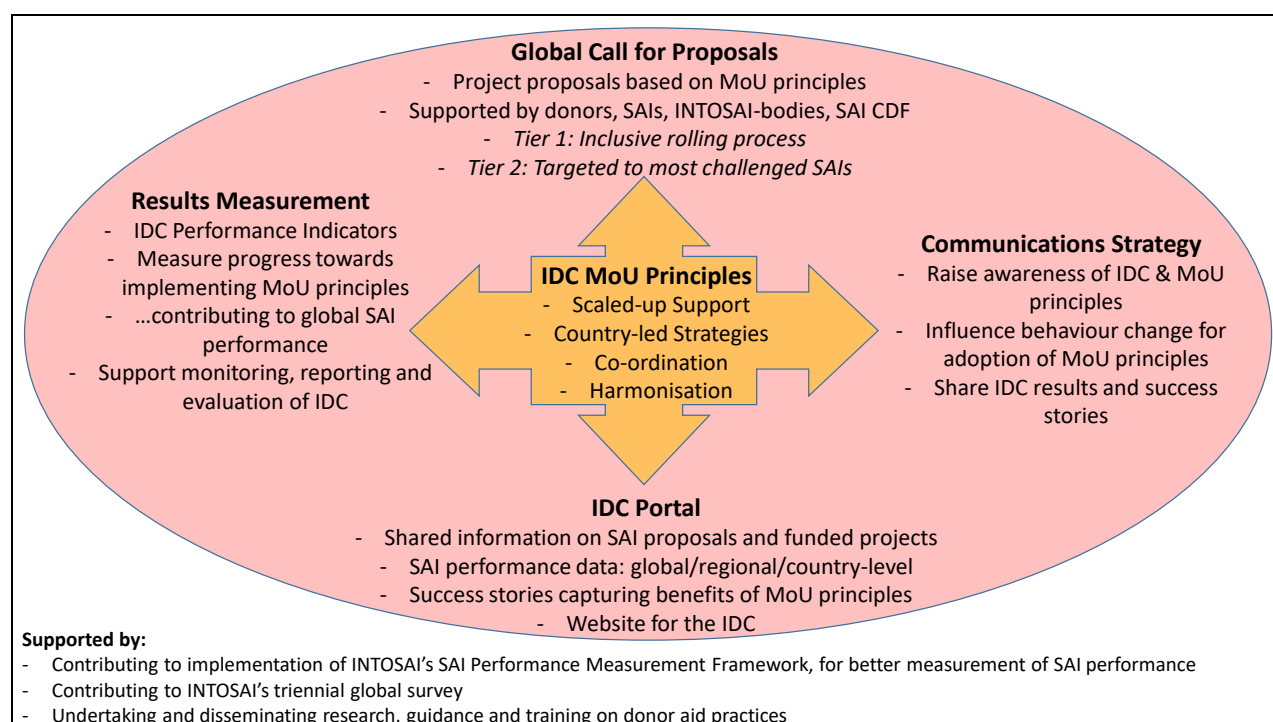
A series of working groups were established to undertake strategic reviews throughout 2016, and a revised strategic direction for the Cooperation was

approved at its 9th 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 ⁶ by

Figure 9 Strategic Pillars for INTOSAI-Donor Cooperation



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

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 9.

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.

⁶ Evaluation of the INTOSAI-Donor Cooperation, 12 August 2015

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. In 2018, IDI will prepare a communications strategy to better inform its communication activities, including identification of its communication objectives, and target audiences.

Newsletters and articles

The IDI Focus and INTOSAI-Donor Cooperation Newsletters update the global community at a quarterly interval. Both newsletters are likely to be continued through 2018-19, in all four languages. IDI focus will be reviewed to enhance its contribution to IDI's strategic objectives. Regular contributions will be continued to the INTOSAI Journal. Articles will also be contributed periodically to other publications.

IDI Website

The IDI website has been upgraded to an IDI Community Portal providing features like a platform for hosting web based communities of practice and tracking information on document downloads.

KSC-IDI INTOSAI Community Portal

The INTOSAI Community Portal developed by KSC and IDI will be upgraded to provide greater

interactivity, space for auditors' interaction, more languages etc. The IDI's role in the cooperation has been repositioned. Instead of providing technical support the IDI will now cooperate with the KSC for greater outreach of the portal. The KSC and IDI will also jointly write a paper on 'Fostering robust Communities of Practice'. The recommendations in this paper will be used by both KSC and IDI.

Use of Social Media

The IDI has scaled-up its social media use through a YouTube channel, Facebook and LinkedIn. During this Operational Plan period IDI will review the effectiveness of these tools in reaching out to key stakeholders.

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

The INTOSAI Global Survey was completed in 2017 and the Global Stocktaking report is being finalised. Efforts in 2018 will focus on dissemination of the Global Stocktaking findings. In late 2019, IDI will work with INTOSAI partners to plan the 2020 Global Survey.

PARTNERSHIPS

The IDI will continue to strengthen its partnerships with different INTOSAI bodies during 2018-2019 in its effort to strengthen all the four goal areas of the INTOSAI.

IDI supported the development of the new INTOSAI strategic plan 2017-2022, approved at INCOSAI 2016. IDI will continue to support implementation of the INTOSAI strategic plan, and expects to play a role in

INTOSAI efforts to monitor the plan, and identify and manage risks to implementation of the Strategic Plan.

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 2018 in ARABOSAI and CREFIAF, 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 is a member of the INTOSAI Task Force for Auditor Certification and cooperates with the taskforce chair, Chair of the INTOSAI CBC - SAI of South Africa as per agreed work plan and roles and responsibilities. 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 is also coordinating closely with the CBC with regards to strengthening the INTOSAI regions.

Following approval of SAI PMF in 2016, IDI also partners with CBC on SAI PMF implementation. CBC takes the strategic governance lead on SAI PMF, and IDI the operational lead. The SAI PMF unit in IDI liaises closely with the CBC-chair, following the division of responsibilities set out in the SAI PMF Implementation Strategy 2017-19.

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. In 2018-2019, Auditing SDGS programme will be IDI's largest

cooperation with KSC. For the Programme on SAIs Fighting Corruption, the IDI will cooperate with the WGAFML.

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.

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 following projects are planned for 2018-19.

1. IDI Organizational Review -

Implementation: IDI undertook an organizational review during 2016-17, resulting in a new organizational structure and changes to various working practices. IDI will continue to work on the implications of this review, including developing an IDI competency framework to enable competence-based job profiles and improve recruitment, retention and management of staff. In 2018, IDI's budgeting and accounting systems will also be brought into line with the new organizational structure.

2. IDI Policies and Handbooks: As part of efforts at modernising the organization, IDI

has developed several policies, including the employee handbook, procurement policy, gender policy, code of ethics, complaints framework and communication policy. A crises management plan has been developed and was tested in 2016. In 2018 IDI will focus on its remuneration policy, and compliance with new EU data storage requirements. As well as follow-up of recommendations made by the gender task force for improving policies and practices on gender.

During 2018-19, IDI will also conduct internal reviews of implementation of selected, high risk policies to ensure that IDI practices are in compliance with the different policies and guidelines.

3. **Improving the efficiency of internal processes:** The IDI works to make internal processes more efficient by introducing computerization of manual process. A new travel claims system has been implemented. In 2018-19, IDI plans to examine if there are efficiency gains to be had from adopting project management systems that can provide a complete platform for planning, budgeting, monitoring and reporting at project, programme and organizational levels.
4. **Staff Development:** IDI will develop a staff competency framework to inform recruitment, induction, staff development and performance appraisal. This will then be embedded into IDI's HR systems. Meanwhile, staff training needs will continue to be identified through the annual staff development and performance appraisal system.
5. **Development of the new IDI strategic plan:** The IDI has begun to develop the new IDI strategic plan for the post-2018 period. The process follows the principles of the SAI Strategic Management Handbook.

6. **Mid-term Review of the Implementation of the IDI Strategic Plan:** as noted under section 4, this review should be finalized in late 2017, and IDI will develop its response in early 2018. Subsequent work during 2018-19 will focus on implementing the review's recommendations, whilst developing the next IDI strategic plan.
7. **Strengthen Communications:** IDI will develop a communications strategy which will identify its key communications objectives and stakeholders. This will then be used to strengthen many aspects of IDI's communications and outreach. As part of this, IDI will strengthen its management of contact information.

RESOURCING OF THE IDI

The 2018-2019 budgets are organized in four departments. The work of aligning the numbering system of departments with the project numbers has started. Department 90 records the costs of the IDI Administration and Support Group. Department 2 the IDI's Capacity Development Programmes has been split into two in accordance with the organizational review: these are now departments 21 and 25 respectively. There is space in the numbering system to allow for additional departments to be added if that becomes applicable. Department 80 is the INTOSAI-Donor Secretariat. Overheads and indirect costs (including support staff) are fairly apportioned among the four departments, based on number of staff in the respective departments.

Total revenues for 2018 (contracted and expected grants) are estimated at around NOK 70,9 million including the brought forward amounts from 2017 and new donors who will make payments at end of year, while the revenues for the INTOSAI-Donor Secretariat are estimated at NOK 4.5 million. For 2018, the budget for the IDI administration and support group is NOK 3,1 million. This is funded from the NOK 25.8 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 22.9 million) is allocated to IDI capacity development programmes (departments 21 and 15). In addition, there is basket funding from SIDA, Sweden for NOK 10.6 million and earmarked funding from DFATD, Canada for NOK 12.7 mill. There is also earmarked funding from the USAID, MFA Norway, MFA France and GAB Saudi Arabia and MFA Hungary. MFA Finland reinstated its funding in 2017. Basket funding received from INTOSAI is also not included in the budget as IDI intends to use them to build a financial buffer. In 2017 there is funding from MFA France and The total funding available for the IDI capacity development programmes including salaries and operational expenses for supporting the delivery of capacity development Programmes for 2017 is NOK 57.4 million. Against this, the budgeted expenditure is NOK 54.3 million.

For 2018 and 2019, the currently contracted grants include those from the OAG Norway/Parliament, SIDA (until end 2018), DFATD Canada, MFA Norway, USAID, GAB Saudi Arabia, 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 a multiple year period. Some of these are close to being contracted. 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 2018 and 2019 based on current contracts and likely new donors are NOK 63.2 million and NOK 50.1 million respectively for the two capacity development departments combined. The budgeted expenditure for both departments combined is 65.8 million and 52.5 million in 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. Similarly, increased availability of funding will allow the IDI to scale up its support.

The budget of the INTOSAI-Donor Secretariat includes assumptions of continued support from all partners in 2018 and 2019. If this is not contracted the situation will be addressed to the INTOSAI-Donor Steering Committee, and measures would be needed to either increase the funding or reduce 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. IDI receives support, not only in the form of 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 2018-2019 as well.

Monitoring, reporting and evaluations



4. Monitoring, Reporting and Evaluations

MONITORING

The IDI's programme monitoring system provides a system for monitoring the performance of different programmes and of IDI as a whole against its strategic plan indicators.

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 2018-19, this information will be routinely updated in the IDI programme monitoring system.



IDI is introducing Programme 360 to monitor and follow-up programme outcomes at the SAI level. This programme, though internal, will be conducted in close cooperation with INTOSAI regions and participating SAIs.

REPORTING

IDI has strengthened its system of reporting to both internal and external stakeholders. IDI's PAR is the main instrument for reporting on implementation of

the IDI operational plan and the strategic plan. IDI has consciously shifted from reporting on progress to reporting on performance. This report is prepared, published and circulated to all stakeholders annually. The IDI Results Framework will be updated annually⁷ to report on the indicators relevant to the strategic plan. The detailed reporting on each programme will be provided in the appendices to the PAR. Besides the PAR 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 progress 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 2018-19, IDI will finalise and respond to the mid-term review of the Implementation of the Strategic Plan 2014-18; undertake a post-programme evaluation of the Auditing Lending and Borrowing Frameworks; and the INTOSAI-Donor Secretariat will manage a review of the INTOSAI-Donor Cooperation.

⁷ Though note that some indicators within the Results Framework are only monitored every 3 years

Assumptions and Corporate Risks



5. Assumptions and Corporate Risks

ASSUMPTIONS

The IDI operational plan and budget is based on the following budgeting and planning assumptions. While presented separately here, they are fundamentally linked. Some of these assumptions feed through into IDI's corporate risk register.

Budgeting Assumptions

A budget is a plan expressed in financial terms. As the following assumptions underpin IDI's budget, they are crucial for delivery of the operational plan, as currently stated. Should these assumptions not hold, IDI will adjust its plans accordingly.

- Revenue figures include all existing contracts, in full (*where necessary, converted at current exchange rates*) – IDI assumes these will be honoured and there will be no material, net exchange rate deviations
- Revenue figures also include prudent estimates for a number of grants/contracts currently under discussion which are considered likely to come to fruition; however, the prospective donors are not named in the published plan prior to agreements being signed – IDI assumes these will be realised
- IDI is in the early stages of dialogue regarding funding from several other sources. At this stage, it is considered prudent not to plan for these revenues, or to disclose the names of the potential funding organisations.
- In recording revenues and expenditures, IDI is careful to follow the principle of matching, i.e. where earmarked revenues are included, so is the expected expenditure and vice-versa.
- IDI receives the required level of in kind support from SAIs and other partners, in terms of resource persons and hosting of events

Planning Assumptions

The following are IDI's key planning assumptions at the organisational level. Program level assumptions are included in the individual programme plans. Assumptions which have the potential to become critical risks, which in turn can materialise to prevent delivery of the operational plan.

- Existing programmes are implemented as planned through to completion
- No new programmes are added, nor are any programmes subject to material change in their delivery plans
- At the 2017 INTOSAI-Donor Steering Committee meeting, IDI indicated its willingness to provide support to SAIs in challenged environments under the Global Call for Proposals – Tier 2. This may be as part of new or existing regional initiatives, and/or bilateral support. While the overall package of support for Tier 2 from all Steering Committee members remains under development and IDI's potential role is unclear, for operational planning purposes it is assumed that IDI will take on an initial broker role (in partnership with AFROSAI E and CREFIAF) to help these SAIs in their initial efforts to prepare strategic plans based on sound needs assessments, develop funding proposals for longer term support, and strengthen their capacity to manage and coordinate support. Potential matching funding (currently in dialogue) from a donor has been included, as the scale of IDI's involvement here is dependent on donor funding.
- SAIs keep commitments made to IDI in the programmes
- IDI is able to maintain the staffing level necessary to deliver planned programmes

CORPORATE RISK REGISTER

IDI maintains a Corporate Risk Register which is updated on a half yearly basis. The starting point for the Corporate Risk Register is 'what risks might prevent IDI from achieving its vision and mission', as follows:

Mission: Support Supreme Audit Institutions in developing countries, in their efforts to sustainably enhance performance, independence and professionalism.

Vision: Supreme Audit Institutions making a difference in the quality of public sector governance and service delivery for the benefit of citizens.

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 identification, assessment of the likelihood and impact, risk responses, control measure, residual risk and risk ownership is used to effectively manage risks.

Corporate risks are 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.

Due to the nature of some of the risks included within the Corporate Risk register, the IDI Board classes the risk register as a confidential document.



OPERATIONAL PLAN 2018-2019

INTOSAI DEVELOPMENT INITIATIVE

ADDRESS: STENERSGATA 2, 0184 OSLO, NORWAY; EMAIL: IDI@IDI.NO