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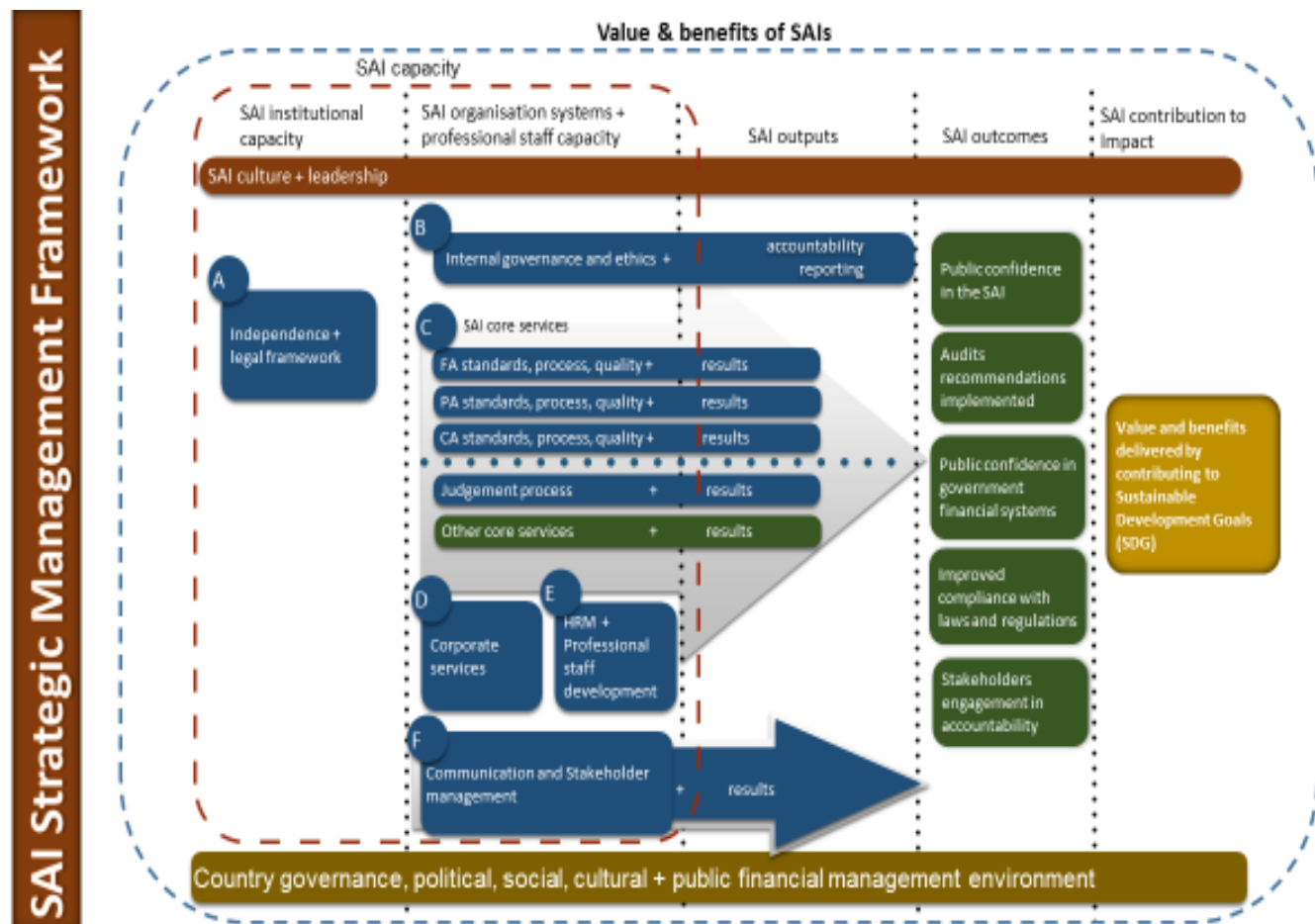
## ACRONYMS

AFROSAI-E	African Organization of English speaking Supreme Audit Institutions
ARABOSAI	Arab Organization of Supreme Audit Institutions
ASEANSAI	Asean Supreme Audit Institutions
ASOSAI	Asian Organization of Supreme Audit Institutions
CAROSAI	Caribbean Organization of Supreme Audit Institutions
CAS	INTOSAI Compliance Audit Subcommittee
CAAF	Canadian Audit & Accountability Foundation
CBC	INTOSAI Capacity Building Committee
CREFIAF	African Organization of French speaking Supreme Audit Institutions
CoP	Community of Practice
DFID	Department for International Development UK
ESR	English-speaking regions
EUROSAI	European Organization of Supreme Audit Institutions
FAAS	INTOSAI Financial Audit and Accounting Subcommittee
GCP	Global Call for Proposals
iCATS	ISSAI Compliance Assessment Tools
IBP	International Budget Partnership
IDI	INTOSAI Development Initiative
IFAD	International Fund for Agricultural Development
IMF	International Monetary Fund
ISSAI	INTOSAI Standards of Supreme Audit Institutions
INCOSAI	INTOSAI Congress
INTOSAI	International Organization of Supreme Audit Institutions
KSC	Knowledge Sharing Committee
LMS	Learning Management System
MCD	Manager Capacity Development
MFA	Ministry of Foreign Affairs
MOOC	Massive Open Online Course
MOU	Memorandum of Understanding
NOK	Norwegian Kroner
NORAD	Norwegian Agency for Development Cooperation
OECD	Organization for Economic Co-operation and Development
OLACEFS	Organization of Latin American and Caribbean Supreme Audit Institutions
PAS	INTOSAI Performance Audit Subcommittee
PASAI	Pacific Association of Supreme Audit Institutions
PMF	Performance Measurement Framework
PAR	Performance & Accountability Report
PSC	INTOSAI Professional Standards Committee
SAG	SYL Advisory Group
SAI	Supreme Audit Institution
SAI CDF	SAI Capacity Development Fund
SAI PMF	SAI Performance Measurement Framework
SDG	Sustainable Development Goals
SFC	SAIs Fighting Corruption
SECO	State Secretariat for Economic Affairs
SIDA	Swedish International Development Cooperation
SPMR	Strategy, Performance Measurement and Reporting
SYL	SAI Young Leaders
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 the Fight Against Corruption and Money Laundering
WGVBS	INTOSAI Working Group on Value and Benefits of SAIs
WoG	Whole of Government

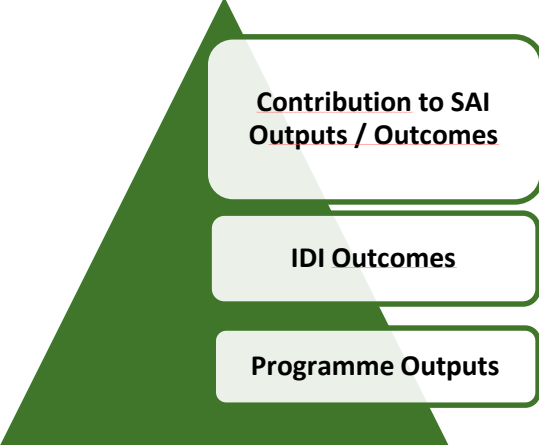
## INTRODUCTION

This appendix to the IDI operational plan 2018-2019 consists of detailed programme plans for each programme in the IDI portfolio. For most programmes, IDI's new format for presenting the programme has been used. However, slightly different formats have been used for the SAI PMF and INTOSAI-Donor Cooperation plans since these are approved in other fora.

One of the main aims of the new programme plan template is to present the logic and value chain of IDI programmes briefly and clearly. IDI's Capacity Development programmes aim to contribute to both SAI capacity and performance. As such each programme is linked to the SAI Strategic Management Framework that describes the capacity and performance required by SAIs to deliver value and benefits in their national context.







**Contribution to SAI  
Outputs / Outcomes**

**IDI Outcomes**

**Programme Outputs**

The 'SAI outcomes' in the logical framework are the results and products of the SAIs' work or outcomes that the IDI expects to see as a direct result of its contribution through the programme. The 'IDI outcomes' mainly refer to the use of IDI products and the learning from the IDI programmes by the SAIs. These are also linked to the IDI outcomes defined in the IDI strategic plan 2014-2018. Programme outputs are the direct result of programme activities. These are mostly under the control of the IDI. While the IDI largely has influence over the IDI outcomes, the SAI outcomes ultimately are the responsibility of the SAI. They are within the control – or sometimes influence – of the SAI. The format includes assumptions which need to hold good for the programme outputs to lead to IDI outcomes and for these to lead to the SAI outcomes.

Based on lessons learned during implementation in 2016 and 2017, the following principles have been applied in reviewing and developing programme designs for 2018 onwards.

1. **SAI Readiness** – Besides commitment the IDI will examine the aspect of SAI readiness to benefit from support being offered through the programme.
2. **Build synergies between programmes** – All programmes in the IDI portfolio fit into the SAI Strategic Management Framework. The IDI plans to systematically link the delivery of 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 will be linked to different programmes like Auditing SDGs and SAIs fighting corruption. Consequently, the same IDI output is linked to different outcomes under different programmes. A reference is made to this link wherever applicable.
3. **Focus on gender and equity** – Diversity is a core value of the IDI. In 2018-2019 the IDI plans to scale up its efforts towards contributing to gender balance 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 on gender balance. Equity considerations have been included in the IDI's ISSAI Implementation Handbook for Performance Audit. The 3i performance audits in CREFIAP will be based on SDGs Goal 5: Gender Balance. The SAI Young Leaders programme will also include a gender component. In 2018, IDI will continue to follow up the Institutional Gender Equality Assessment it carried out in 2016.
4. **Alignment with INTOSAI Strategic Plan** – 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 the following four of INTOSAI's five strategic priorities in its 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 we are able to provide support within available resources. This has led to longer timeframes for some programmes, scaling down of some programme targets for 2018-2019 and introduction of more blended elements in the programmes.
6. **Focus on monitoring and follow up** – In late 2017 and 2018 IDI will start with Programme 360 degrees, which will help us in focusing more on monitoring and follow up of outcomes.

## Background



In 2015 the IDI launched its Enhancing eLearning Capacity Programme, to enhance IDI's own capacity in this area and also to support SAI and regions with blended learning solutions. From 2014 to 2017 the IDI has built its own platform and supported some INTOSAI regions and SAI in building their learning management systems. The IDI has also, developed draft guidance on methodology and technology, designed, developed and delivered a number of eLearning courses blended with larger programmes. The IDI has built professional staff capacity by, creating pools of LMS administrators, and successfully piloted competency based certification programmes for eLearning specialists and blended learning specialists. So far, the IDI has focused mainly on the English speaking regions and OLACEFS. While the IDI will continue to work in different programme components in the English speaking regions, during 2018-2019 the IDI plans to pay more attention to the rollout of the programme components in ARABOSAI and CREFIAF.

In view of IDI's new QA protocol requirements and lessons learned from the ASOSAI pilot, the publishing and translation of eLearning handbook has been moved from 2017 to 2018. In view of human resource capacity constraints, the planned delivery in ARABOSAI and CREFIAF has been moved to 2019. Some of the SAI in these regions are planned to be included in the English delivery during 2018 to support the regional rollouts planned for 2019. During 2018 and 2019 the IDI also plans to explore the potential of MOOCs (Massive Open Online Courses) as a part of its blended learning solutions.

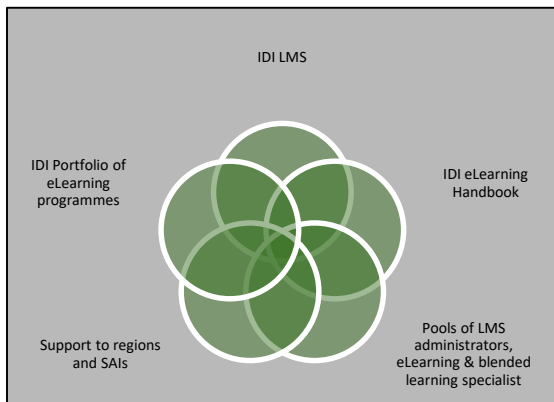
## Programme Profile

Full Name	Enhancing eLearning Capacity					
Duration	2014 - 2019					
Link to SAI & IDI Outcomes	Linked to all IDI outcomes, will increase the outreach and cost effectiveness of IDI programmes through blended solutions, and will contribute to SAI and regions enhancing cost effectiveness and outreach through blended solutions. The eLearning handbook will be a global public good and the programme will create pools of LMS administrators, eLearning specialists and blended learning specialists for the benefit of all regions and SAI. This programme focuses mainly on enhancing capacity at the SAI, regional and IDI level and through such enhancement will contribute to strategic priorities in the IDI strategic plan.					
Participating SAI	The Programme is currently being delivered in all the English speaking regions and OLACEFS. A total of a 14 SAI in CREFIAF and 11 SAI in ARABOSAI have indicated interest in this Programme.					
	AFROSAI-E (5)	ASOSAI (18)	CAROSAI (6)	EUROSAI (5)	PASAI (7)	OLACEFS (14)
	Kenya Liberia Tanzania Zambia Zimbabwe	Afghanistan Bangladesh Bhutan Brunei Cambodia China India Indonesia Lao PRR Malaysia Maldives Myanmar Nepal Pakistan Philippines Sri Lanka Thailand U.A.E.	Belize Grenadines Montserrat Saint Vincent Saint Kitts and Nevis Suriname	Albania Greece Hungary Portugal Turkey	Fiji Micronesia Papua New Guinea Samoa Solomon Islands Tonga Vanuatu	Argentina Brasil Chile Colombia Costa Rica Ecuador Guatemala Honduras Nicaragua Panama Paraguay Peru Uruguay Venezuela
Other participating organizations	Support to INTOSAI regional bodies in setting up eLearning platforms ( ASOSAI, EUROSAI, CAROSAI) PASAI and ARABOSAI have asked for support in 2018					

<b>Participants</b>	<i>SAI middle managers and staff</i>
<b>Cooperation Partners</b>	<i>INTOSAI regions, SAIs, professional partners from eLearning community</i>
<b>Funding Sources &amp; Budget</b>	<i>IDI basket funds: NOK 2 846 000 (2018 - 2019)</i>

## Programme Implementation Strategy

The main objective of the programme is 'increased use of blended learning approach by SAIs, INTOSAI regions and the IDI'.



The programme has been moving towards this objective by implementing a fivefold results framework. The paragraphs below detail the work planned under each of the component during 2018-2019.

**1.IDI Learning Management System (LMS)** – In 2015 IDI launched its own eLearning portal and learning management system for development and delivery of eLearning courses, communities of practice and other services like online tests, surveys polls, meetings etc. During 2018-2019 the LMS will continue to be maintained, updated and upgraded with new plugins and features e.g. collaboration tools like wiki etc.

**2. IDI eLearning Handbook** - The IDI's eLearning handbook was planned to be published and translated in 2017. In view of the ongoing pilots for eLearning specialists and LMS administrators, the IDI's QA protocol and plans to explore MOOCs, the current available draft will be revised and published after due QA process in 2018. Given the nature of its contents, the handbook is planned to be published as two separate parts, one on methodology, and one on technology. Both parts of the handbook will be translated to Arabic, Spanish and French by 2019.

**3. Creation of pools of LMS administrators, IDI certified eLearning specialists and blended learning Specialists** – The IDI has created pools of LMS administrators in ASOSAI, other English speaking regions and OLACEFS. In 2018 the IDI will train a pool, in English for ARABOSAI and CREFIAF, and in 2019 that pool will train other pools in Arabic and French. The eLearning specialists programme will also be offered in Arabic and French in 2019. Interested SAIs from these regions will be invited to join the eLearning specialists programme for English speaking regions (other than ASOSAI which is already covered) in 2018.

**4. Support to regions and SAIs** – The IDI will endeavor to support SAIs and regions in developing their own LMS depending on readiness and commitment. In 2018-2019 the IDI plans to support PASAI and ARABOSAI regions in their efforts to set up eLearning at the regional level. The IDI will respond to requests from SAIs on a case to case basis.

**5. Portfolio of eLearning Programmes** – As almost all IDI programmes move towards a blended solution, the IDI will build a portfolio of eLearning programmes and support solutions in all four IDI languages. The IDI will also explore MOOCs as a part of its blended learning solutions.



## Programme Results Framework & Indicators

**Objective:** Increased use of blended learning approach by SAls, INTOSAI regions and the IDI

Programme Outputs		IDI Outcomes			SAI Outcomes		
Indicator	Target (year)	Indicator	Baseline (year)	Target (year)	Indicator	Baseline (year)	Target (year)
IDI e-Learning platform available in all four languages	2015 (English) 2016 (Spanish, Arabic and French)	% supported SAls & INTOSAI regions that use IDI eLearning handbook	0 (2015)	50% (2022)	% participating SAls reporting use of eLearning or blended learning solutions	0 (2015)	30% (2022)
<i>Source: IDI eLearning platform</i>		<i>Source: INTOSAI Global Survey</i>			<i>Source: INTOSAI Global Survey</i>		
eLearning Handbook published as per QA protocol English Arabic, French, Spanish version	2018 (English) 2019 (Spanish, French and Arabic)	No. of IDI certified eLearning specialists	0 (2016)	2017 40 (ASOSAI) 40 (Spanish) 2018 25 (other ESR) 2019 20 (French) 20 (Arabic)	% participating INTOSAI regions reporting use of eLearning or blended learning solutions	0 (2015)	50% (2022)
<i>Source : IDI Programme Monitoring System &amp; IDI website</i>		<i>Source: IDI Programme Monitoring System</i>			<i>Source: INTOSAI Global Survey</i>		
eLearning certification Programme available English, Spanish, French and Arabic	English and Spanish 2017, French and Arabic 2019	% certified specialists used in SAI, regional and international programmes	0 (2015)	50% (2022)			
<i>Source : IDI Programme Monitoring System</i>		<i>Source: Programme 360 Degrees</i>					
Trained pool of Learning Management System (LMS) Administrators	2016 40 English 2017 25 English 25 Spanish 2018	% IDI programmes using blended learning approach	(2015)	90% (2022)			

Source : IDI Programme Monitoring System  % requests for support met from INTOSAI regions Source : IDI Programme Monitoring System  % requests for support met from eligible SAIs Source : IDI Programme Monitoring System	15 English (ARABOSAI & CREFIAF) 2019 15 Arabic 15 French						
		Source : IDI Programme Monitoring System					
	75%						
	90%						
<b>Assumptions SAIs and regions</b> <ul style="list-style-type: none"> <li>SAIs and regions are interested in eLearning solutions</li> <li>SAIs and regions have infrastructure and resources available for regular use</li> </ul> <b>Assumptions IDI</b> <ul style="list-style-type: none"> <li>IDI has sufficient resources (funding and staff) to manage this programme</li> <li>IDI will get in kind contribution from SAIs in terms of required resource persons for online and onsite activities</li> </ul>							

## Budgets

Year	Budget in NOK
<b>TOTAL 2018</b>	<b>1 930 000</b>
<b>TOTAL 2019</b>	<b>916 000</b>
<b>TOTAL PROGRAMME 2018-2019</b>	<b>2 846 000</b>

## Exit Strategy

Activity/Measure	Description
<b>1. Cooperation Meeting with SAI and Regional top Management</b>	<i>SAI top management and Regions are involved in programme design and framing of programme outcomes. They sign a statement of commitments for achieving programme outcomes</i>
<b>2. Use of SAI resources</b>	<i>Professional capacity of SAI staff developed by using some as resource persons and training of SAI teams. The development of the eLearning Handbook, LMS Administrators programme, eLearning and Blended Learning Certification Programmes require the participation of resource people from SAIs</i>
<b>3. Lessons Learned</b>	<i>IDI will have a lessons learned dialogue with key stakeholders, this will feed into the design of future eLearning at the IDI</i>
<b>4. eLearning Platform updated</b>	<i>Content and software of eLearning Portal and Learning Management System are updated. Platform available continuously</i>
<b>5. Updated global public goods</b>	<i>eLearning Handbook is included in IDI's maintenance programme for its global public goods.</i>
<b>6. Certified pools of eLearning and blended learning specialists</b>	<i>LMS administrator pools and certified pools of eLearning and blended learning specialists can support their SAIs, regions and the IDI in the design, development and delivery of eLearning and blended learning solutions</i>

## Risk Management

A	B	C	D	E	F	G	H	I	J	K
No.	Risk	Impact	Probability	Risk rating	Control rating	Residual risk	Control measures	Control Owner	Notes	Alert Code
				(CXD)		(EXF)				
1.	Added value	3	1	3	0,6	1,8	A cost effective way of learning delivery, competency based certification for the first time, based on request from SAIs and regions.	eLearning team	Readiness of SAIs and regions	
2.	Sustainability	3	2	6	0,6	3,6	SAI commitment, follow up from the IDI, pool of certified specialists, IDI leads by example by offering blended solutions, assessment of readiness before going in.	eLearning team		
3.	Quality of deliverables	3	2	6	0,6	3,6	eLearning handbook follows IDI's QA protocol. QC and QA mechanisms in place for evaluation of eLearning specialists' certification programme and blended learning specialist programme.	MCD	IDI is trying a new approach in terms of methodology. Adequate number of resource persons that understand both methodology and technology not yet available. Need to have a QC and QA mechanism	

									for design and development of programme courseware.	
4.	Availability of resource persons	3	2	6	0,6	3,6	Request resource person with enough time, widen the pool of resource person, short training of resource person if required, initial training in English to build other language pool.	MCD	SAI resource persons are not provided time needed to mentor when in their SAI. No compensation system for all the extra work done. eLearning engagements last for many weeks.	

## Background



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. The UN Members State declaration on the SDGs, “Transforming Our World: The 2030 Agenda for Sustainable Development,” noted that “Our Governments have the primary responsibility for follow-up and review, at the national, regional and global levels, in relation to the progress made in implementing the Goals and targets over the coming fifteen years.”

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 Knowledge Sharing Committee (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 about 100 SAIs in all INTOSAI regions, the IDI Board approved the scaling up of the programme for delivery in Arabic, English, French and Spanish in all INTOSAI regions. During the delivery of this programme in 2017, stakeholders and partners also underscored the importance of advocacy, awareness raising and outreach. These elements have been enhanced in this plan by including regional meetings of SAI Management and key stakeholders, annual UN- IDI workshops with SAI management and key stakeholders and development of a MOOC on “Leaving no one behind – Whole of Government (WoG) Approach to Auditing Agenda 2030”.

The SAI of Saudi Arabia has also committed to providing financial support for the Auditing SDGs programme. This enables future upscaling of support provided to SAIs in auditing SDGs.

## Programme Profile

<b>Full Name</b>	<i>Auditing Sustainable Development Goals (SDGs)</i>					
<b>Duration</b>	<i>2016- 2019</i>					
<b>Link to SAI &amp; IDI Outcomes</b>	<i>Linked to strategic priorities 1 and 2 of the IDI. It will facilitate SAIs in enhancing their contribution to accountability and transparency, help SAIs in taking up audits on important topics, and will contribute to SAIs demonstrating relevance to citizens. As the programme will be delivered following IDI service delivery model, it will involve the development and use of global public goods and provide a community of practice for auditing SDGs, it also covers IDI outcomes 1, 2 and 3.</i>					
<b>Participating SAIs</b>	<i>44 SAIs in the English speaking regions, and 15 SAIs from OLACEFS are currently participating in the programme, 15 SAIs from CREFIAF, 13 SAIs in ARABOSAI and an additional 6 SAIs in CAROSAI have expressed interest in participating</i>					
	<i>AFROSAI-E (7)</i>	<i>ASOSAI (17)</i>	<i>CAROSAI (2)</i>	<i>EUROSAI (5)</i>	<i>PASAI (13)</i>	<i>OLACEFS (15)</i>



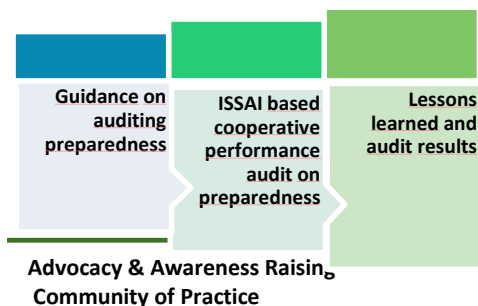
	<i>Botswana Ghana Kenya Liberia Sierra Leone Tanzania Uganda Zambia</i>	<i>Afghanistan Bangladesh Bhutan Cambodia China India Indonesia Kyrgyz Lao PRR Malaysia Maldives Mongolia Myanmar Nepal Pakistan Philippines Sri Lanka</i>	<i>Jamaica Saint Lucia</i>	<i>Georgia Hungary Poland Slovakia Spain<sup>1</sup></i>	<i>Cook Islands Fiji FSM National FSM Pohnpei FSM State of Kosrae FSM state of Yap Kiribati Palau Papua New Guinea Samoa Solomon Islands Tonga Tuvalu</i>	<i>Argentina Bolivia Brasil Chile Colombia  <ul style="list-style-type: none"> <li>• Bogota<sup>2</sup></li> </ul> Costa Rica Cuba Ecuador Spain Guatemala Honduras Mexico Nicaragua Paraguay Peru Venezuela</i>
<b>Participants</b>	<i>Head of SAI and SAI top management, middle management, SAI audit teams.</i>					
<b>Cooperation Partners</b>	<i>INTOSAI KSC, United Nations Department of Economic and Social Affairs (UNDESA), INTOSAI regions, INTOSAI General Secretariat, International Budget Partnership (IBP), Canadian Audit &amp; Accountability Foundation (CAAF)</i>					
<b>Funding Sources &amp; Budget</b>	<i>SAI Saudi Arabia, IDI Basket funds: NOK 7 300 000 (2018 - 2019)</i>					

## Programme Implementation Strategy

The main objective of the programme is to support SAIs in conducting high-quality performance audits of preparedness for implementation of the 2030 Agenda. The programme envisages achieving this objective by implementing the following results framework.

**1. Advocacy and Awareness Raising** – The IDI will engage in advocacy and awareness raising initiatives both within INTOSAI and with other stakeholders. As a part of advocacy within the SAI community the IDI has discussed auditing SDGs at its workshops with SAI management and key stakeholders. This initiative has also been discussed with different UN bodies, CAAF and World Bank. While engaging with other partners the IDI highlights the crucial role that SAIs can play in exercising oversight on the implementation of SDGs. The IDI participated in INTOSAI side event at UN HLPF 2016. Focus on SDGs has been suitably included in the SAI Strategic Management Framework and the support for strategic management that the IDI provides to SAIs. The IDI, together with UNDESA, conducted a SAI Leadership and Stakeholder Meeting on Auditing SDGs in 2017. The meeting aimed at advancing SAIs' understanding of current trends and emerging practices in country-level preparations for the implementation of the SDGs

and to strengthen the role of SAIs in SDG implementation, follow-up and review. Based on the success of this meeting the UN and IDI plan to partner on an annual basis to conduct such meetings of SAI leadership and key stakeholders on different aspects related to auditing SDGs. The IDI will also include advocacy and awareness raising workshops in the programme support provided to CREFIAF and ARABOSAI. The IDI will also support SAIs and regions advocacy and awareness raising efforts related to auditing SDGs e.g. the IDI



<sup>1</sup> Participating in Spanish with OLACEFS SAIs

<sup>2</sup> Subnational organization.

will be involved in the SAI level interaction planned to be organised by SAI Saudi Arabia. The IDI team also speaks at various INTOSAI and other fora to advocate the role of SAIs in auditing SDGs. The KSC Chair and IDI plan to cooperate to develop a MOOC on “Leaving no one behind – Whole of Government Approach to Auditing Agenda 2030”. This MOOC is expected to facilitate greater outreach and contribute to the awareness raising and capacity development of SAIs interested in engaging with SDGs.

**2. Guidance on Auditing of Preparedness for Implementation of SDGs** – A draft version of the guidance was made available on the KSC- IDI community portal before INCOSAI 2016. Following feedback from stakeholders and lessons learned from the eLearning course on auditing SDGs, the draft version will be updated by end of 2017. As per IDI’s QA protocol, version 0 will be available for public exposure in 2018 and following modification based on comments received version 1 is planned to be finalized by end 2018. The final version of the guidance in Arabic, French and Spanish is expected to be available in early 2019. The guidance provides a detailed ‘how to’ guide for SAIs which plan to conduct an ISSAI based performance audit of preparedness for implementation of SDGs. To this end the guidance provides information about the 2030 Agenda and SDGs, the role of SAIs and SDGs and suggests an audit model for auditing preparedness. The audit model emphasizes a whole of government approach, which includes examination of systemic preparedness in terms of policy framework, institutional mechanisms, follow-up and reporting systems and capacity. It also focuses on the aspects of integration and inclusiveness and suggests multi stakeholder engagement in the audit process as well. It is based on the voluntary national reviews framework of UN’s High Level Political Forum.

**3. ISSAI Based Cooperative Performance Audit of Preparedness of Implementation of SDGs** – 44 SAIs from the five English speaking regions and 15 SAIs from OLACEFS are currently participating in an ISSAI based cooperative performance audit of preparedness for implementation of SDGs. These audits are expected to be completed by end of 2018. In 2018 similar audit support is planned to be provided to SAIs in ARABOSAI and CREFIAF. The IDI uses its cooperative audit support model to provide blended support (eLearning and face to face meetings) for these audits. The IDI plans to expand the audit support to include possible support for ensuring audit impact by engaging with key stakeholders to get the audit recommendations implemented.



**4. Community of Practice on Auditing Sustainable Development Goals** – The web based community of practice (CoP) on Auditing SDGs is currently available on KSC-IDI’s INTOSAI community portal. During 2018 the IDI plans to take measures to have a more active and vibrant Community of Practice on auditing SDGs. This is planned to be done by implementing the recommendations of KSC-IDI paper on ‘Fostering Robust Communities of Practice’.

**5. Lessons Learned and Compendium of Audit findings** – The IDI and KSC will facilitate a process to document lessons learned from the cooperative audits. These will include lessons from the implementation of the audit model as well as from the IDI cooperative audit model. The document will be globally available in 2019. The IDI also plans to cooperate with UNDESA to develop a compendium of findings based on the audit reports published after the cooperative performance audit of preparedness. The IDI and UNDESA also have plans to develop short analytical pieces on different aspects of auditing SDGs.

## Programme Results Framework & Indicators

**Objective:** High quality audits of Sustainable Development Goals by SAIs

Programme Outputs		IDI Outcomes			SAI Outcomes		
Indicator	Target (year)	Indicator	Baseline (year)	Target (year)	Indicator	Baseline (year)	Target (year)
Guidance on auditing preparedness for implementation of SDGs (version 1) available	2018 English 2019 Arabic, French, Spanish	% participating SAIs that conduct audit of preparedness as per IDI guidance	0 (2016)	60% (English, Spanish) (2018) 60% (Arabic, French) (2019)	% participating SAIs that issue audit reports on audit of preparedness for implementation of SDGs within the established legal timeframe	0 (2016)	50 % (2019)
<i>Source : IDI Programme Monitoring System</i>		<i>Source : IDI Programme Monitoring System</i>			<i>Source : IDI Programme Monitoring System</i>		
Blended learning courseware developed as per IDI methodology	2017 English and Spanish	No. of SAIs that report use of IDI Guidance on Auditing Preparedness	0 (2016)	70 SAIs (2020)	% audits of preparedness that largely meet applicable ISSAI requirements	0 (2016)	35% (2019)
Workshop on auditing SDGs developed as per IDI methodology (French, Arabic)	2018	<i>Source : Programme 360 degrees</i>			<i>Source : Quality assurance review reports</i>		
<i>Source : IDI Programme Monitoring System</i>					% participating SAIs reporting conducting audits of SDGs on a regular basis	0 (2016)	35% (2021)
No of SAI teams trained in auditing preparedness for implementation of SDGs	55 SAI teams (2017) 7 SAI teams in ARABOSAI (2018) 8 SAIs teams in CREFIAF (2018)				<i>Source : INTOSAI Global Survey</i>		
<i>Source : IDI Programme Monitoring System</i>							

No. of SAIs provided support for auditing preparedness	55 SAI teams (2017) 70 SAI teams (2018) 15 SAI teams (2019)						
<i>Source : IDI Programme Monitoring System</i>							
% audit of preparedness reports quality assured through a QA mechanism set up by IDI	50% (2019)						
<i>Source: IDI Programme Monitoring System</i>							
No of SAI leaders, SAI staff and key stakeholders reached through advocacy and outreach measures	50 (2018) 50 (2019)						
<i>Source: IDI Programme Monitoring System</i>							

#### Assumptions SAIs

- Participating SAIs have the mandate and resources to audit SDGs
- SAIs leadership will keep programme commitments

#### Assumptions IDI

- IDI has sufficient resources (funding and staff) to manage this programme
- IDI gets in kind contribution from SAIs and other stakeholders in terms of required resource persons and hosting facilities

#### Assumptions other stakeholders

- KSC has capacity and resources to manage the CoP on Auditing Sustainable Development Goals

### Budgets

Year	Budget in NOK
<b>TOTAL 2018</b>	<b>4 850 000</b>
<b>TOTAL 2019</b>	<b>2 450 000</b>
<b>TOTAL PROGRAMME 2018-2019</b>	<b>7 300 000</b>

## Exit Strategy

Activity/Measure	Description
<b>1. Role of SAI top management and middle level management</b>	<i>The signed statement of commitments from the Head of SAIs will enforce commitment from the top management. Including middle management as part of the programmes will ensure not only the middle management acquire the skills, but also that commitment and monitoring of audits become part of their daily routines in regular audit work.</i>
<b>2. Use of SAI resources</b>	<i>Professional capacity of SAI staff developed by using some as resource persons and training SAI team. The pilot will be conducted by SAI teams. As such SAI will have own capacity to conduct the audits based on ISSAIs. Moreover, instead of training individuals, teams are trained. Implementation strategies developed by the SAI staff and approved by the Head of SAIs as part of annual operational plan to ensure that the implementation strategies become part of the process.</i>
<b>3. Lessons Learned &amp; Exit Meeting</b>	<i>IDI will organise lessons learned and exit meeting with SAI teams and SAI management. Lessons learned will be published and used for future support.</i>
<b>4. SAI strategic &amp; operational planning</b>	<i>SDGs has been included in the SAI strategic management framework of the IDI. SAIs will be encouraged to focus on SDG related areas in their strategic, operational and annual audit plans. SAIs will be encouraged to audit SDG implementation.</i>
<b>5. Partnership with INTOSAI bodies and other stakeholders</b>	<i>The IDI partners with other INTOSAI bodies e.g. KSC to provide continuous support through the CoP mechanism. The IDI will continue the partnership with UNDESA. involvement of INTOSAI regions could lead to a multiplier effect in terms of using the auditing SDG model.</i>

## Risk Management

A	B	C	D	E	F	G	H	I	J	K
No.	Risk	Impact	Probability	Risk rating	Control rating	Residual risk	Control measures	Control Owner	Notes	Alert Code
				(Cx D)		(Ex F)				
1.	Added value	3	1	3	0,6	1,8	Programme based on SAI needs, SDGs very topical in INTOSAI community, IDI service delivery model followed.	MCD		



2.	Sustainability	3	2	6	0,6	3,6	Advocacy and awareness raising, examine SAI readiness, obtain SAI commitment, broad partnerships, overarching nature of SDGs, involvement of all levels of staff in the SAIs. Capacity development of SAIs in WoG approach.	MCD	SAIs may not be able to meet all commitments. Auditing complexity using WoG may be difficult. Resources and readiness of the SAIs to continue with such audits.	
4.	Quality of deliverables	3	2	6	0,6	3,6	Follow IDI's QA protocol for GPG. Diverse resource team with experts from UN and other organisations. Mentor training component included in the programme	MCD	Lack of availability of appropriate resource persons for the duration of the programme. Most resource persons new to the subject matter and the blended learning methodology.	
5.	Availability of appropriate resource persons	3	2	6	0,6	3,6	Wide partnerships with UN, stakeholders and SAIs. Involvement of experts in PA and SDGs. Mentor training.	MCD	Difficult to find a blend of subject matter knowledge, performance audit knowledge and knowledge of mentoring blended learning.	

## ISSAI IMPLEMENTATION INITIATIVE (3i PROGRAMME)

### Background

Support for ISSAI Implementation continues to be the most prioritised area of support requested by 105 SAIs in the INTOSAI community. Based on the lessons learned from 3i Phase 1, the IDI launched 3i Phase II in 2016. Since then, the IDI has worked on development and updating of 3i products. The IDI has also piloted a SAI level support model for SAI Bhutan and initiated support for SAI Tonga. A number of ISSAI based cooperative audits have been carried out, not only under the 3i Programme, but also the other programmes of IDI. The IDI contributed to the development of a competency framework for SAI Audit Professionals in 2016. Under the result area on quality assurance the IDI has repositioned the iCATs as Quality Assurance (QA) tools and created a pool of QA reviewers to support SAIs, regions and IDI in conducting QA. The 3i Community has been integrated with the IDI website.

In the previous operational plan 2016-2018, the IDI planned separately for 3i Phase I in OLACEFS, ARABOSAI and CREFIAF. The IDI has decided to integrate the planning for the two phases from this plan onwards. In 2017, Phase 1 projects planned for OLACEFS and ARABOSAI have been completed. In CREFIAF, three ISSAI based cooperative audits (financial, performance, compliance audit) were planned to be conducted from 2017 to 2019. This component is now included under 3i Cooperative Audits results area in this Phase II plan. While an ISSAI based performance audit of preparedness for implementation of SDGs (French) is planned for 2018-2019 and a cooperative financial audit is planned for 2019, the cooperative compliance audit of procurement, may be conducted after 2019, subject to available human resources at the IDI.

By the end of 2017, the IDI will have in place a protocol for quality assurance of its global public goods. The requirements of this protocol will affect the timelines for the availability of version 1 of the 3i products (both update and new products), which will now be available in 2018. Based on lessons learned from the pilot, the IDI has decided to take a phased approach to SAI level support. Such support will also be provided based on applications and SAI readiness from 2018 onwards. The IDI also plans to work towards fostering robust communities of practice for 3i, by implementing the recommendations of an IDI-KSC paper in this regard.

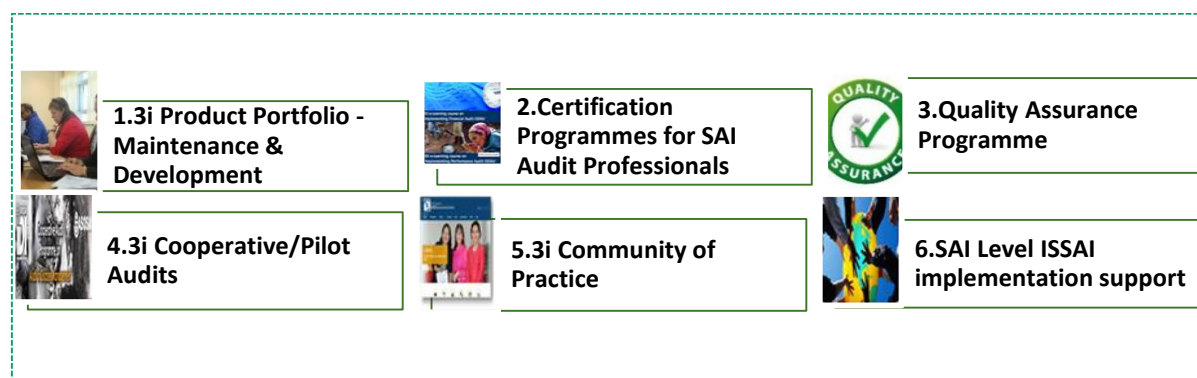
### Programme Profile

Full Name	<i>ISSAI Implementation Initiative (3i Programme)</i>
<b>Duration</b>	<i>Phase I (2012-2014) Phase II (2015 -2021)</i>
<b>Link to SAI &amp; IDI Outcomes</b>	<i>As this programme supports SAIs in implementing ISSAIs, it is linked to all the strategic priorities. The programme is planned to be delivered as per IDI service delivery model, will further develop and maintain 3i products and lead to the creation of new pools of qualified SAI staff. It is therefore linked to IDI Outcomes 1 to 3.</i>
<b>Participating SAIs</b>	<i>138 SAIs in all INTOSAI regions participated in Phase I of the programme. 105 SAIs have indicated interest in participating in Phase II of the programme, which was launched in 2016. SAIs from all INTOSAI regions are expected to participate in the certification pilot when it is launched. While the QA programme has been launched in English speaking regions in 2017, SAI level support for QA will be offered to 3 selected SAIs during 2018-2019. The QA programme is also expected to be offered to other regions based on needs and resources. The 3i cooperative audits are currently being conducted in all INTOSAI regions and this will continue in Phase II as well. While SAI level support is currently being piloted in SAIs of Bhutan and Tonga, 3 SAIs will be selected for such support in 2018.</i>
<b>Participants</b>	<i>Head of SAI, top management (for management meeting) ,middle management (functional heads), audit teams , SAI staff</i>
<b>Cooperation Partners</b>	<i>INTOSAI regions, SAIs, PSC, PAS, CAS, FAAS, CBC, KSC</i>

<b>Funding Sources &amp; Budget</b>	<i>IDI Basket Funds, DFATD Canada and prospective donor<sup>3</sup>: NOK 4 578 000 (2018-2019)</i>
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## Programme Implementation Strategy

The objective of the 3i Programme Phase II is '*SAIs move towards ISSAI compliant audit practices*'. The programme envisages achieving this objective by implementing the following results framework:

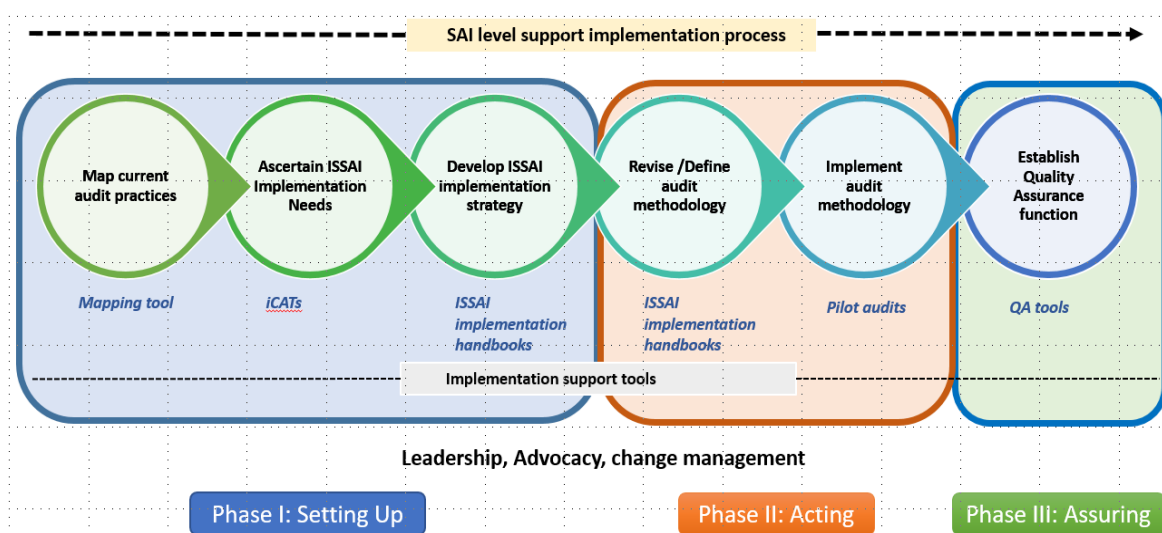


- 1. 3i Product Portfolio: Maintenance and Development** - During 2017 the IDI worked together with global teams in updating iCATs and ISSAI Implementation Handbooks (FA, CA, PA). The IDI also worked on developing QA tools and guidance for FA, CA and PA. These 3i products are subject to the requirements of IDI's QA protocol for global public goods. The IDI plans to have quality assured version 1 of these 3i products available in Arabic, English, French and Spanish by end of 2018.
- 2. Certification Programme for SAI Audit Professionals** - As decided by the Board, IDI has moved from participation based certification to competency based certification. As a part of this process, in 2016, the IDI contributed to the development of INTOSAI competency framework for SAI audit professionals. During 2017 the IDI has been an active member of the Task Force on INTOSAI Auditor Professionalisation. In 2018 and 2019 the IDI plans to design and develop the certification programme and put in place mechanisms needed for syllabus setting, design, development and delivery of the programme, evaluation system and provision for continuous professional education. The IDI plans to offer the certification pilot in 2019. The IDI will document this in a policy document to be approved by the Board in 2018.
- 3. Quality assurance programme** - During 2017 the IDI developed draft QA tools and guidance. These tools were piloted in QA reviews conducted as a part of IDI's cooperative audit programme and also used to train a global pool of QA reviewers. During 2018 and 2019 the IDI plans to provide support to three SAIs in setting up their own QA function. The IDI also plans to support PASAI in setting up a regional QA mechanism in 2018. The rollout of this component in other regions will be discussed with the regions in 2018.
- 4. 3i cooperative /pilot audits** - IDI will continue to support ISSAI based cooperative audits at global, regional and sub-regional level and pilot audits as a part of SAI level support for ISSAI Implementation. During 2018-2019 performance audits of preparedness for implementation of SDGs are planned to be conducted as a part of Auditing SDGs Programme in all INTOSAI regions. In ARABOSAI, an ISSAI based performance audit will also be conducted as a part of the SAI Fighting Corruption programme. A cooperative compliance audit of procurement is planned in OLACEFS and may be taken up in CREFIAF in 2019, subject to availability of resources. Cooperative financial audits are planned for selected SAIs in CREFIAF and ASEANSI during 2018-2019. Audit teams from SAI Tonga and three other SAIs selected for SAI level support will also be supported

<sup>3</sup> Donor contract under discussion, not yet finalized.

in conducting ISSAI based pilot audits in the three audit streams. This is subject to the successful completion of Phase 1 of SAI level support in these SAIs.

5. **3i community of practice** - The existing 3i portal will be integrated with the IDI website, and all the current 3i CoPs will be consolidated to form one integrated 3i CoP on the IDI website. The 3i community will continue to provide a platform for information sharing, interaction, experience sharing, learning and support. The 3i community will be enhanced by implementing the recommendations of IDI-KSC paper on 'Fostering robust communities of practice'.
6. **SAI level ISSAI implementation support** - During 2016, the IDI developed the first version of the SAI level support model as a part of its pilot for SAI Bhutan. Based on lessons learned the IDI decided to go for a phased approach and tweaked the model for implementation in the pilot run for SAI Tonga. In 2018 the IDI will call for SAI level support proposals from SAIs and selected three SAIs for provision of support based on predetermined criteria. The diagram below shows the three phases of support that could be provided by the IDI by using 3i products. The IDI will support subsequent phases in the SAIs based on SAI commitment and completion of planned outputs for the initial phase.



As ISSAI implementation involves a paradigm shift, a key feature of such support is the focus on advocacy, leadership and change management initiatives along with technical implementation support. Besides engagement and dialogue with different levels of SAI management and staff, the IDI also supports the SAI in its ISSAI advocacy and awareness initiatives with external stakeholders. As per this model the support starts with a detailed mapping of SAI's current audit practice. One of the lessons learned from Phase I was the need to examine SAI practice and then determine the applicable SAIs, instead of the other way round. This first step help SAIs understand ISSAIs in their own context. If ISSAIs are to be sustainably implemented the annual audit plan of the SAI needs to be aligned to ISSAI implementation needs. SAI level support involves encouraging SAIs to review their annual audit plans and align them to their ISSAI implementation ambitions.

## Programme Results Framework & Indicators

**Objective:** SAls move towards ISSAI compliant audit practices

Programme Outputs		IDI Outcomes			SAI Outcomes		
Indicator	Target (year)	Indicator	Baseline (year)	Target (year)	Indicator	Baseline <sup>4</sup> (year)	Target (year)
Quality assured 3i products (version 1) available in IDI languages	iCATs, ISSAI Implementation Handbooks, QA Tool and Guidance (2018)	% participating SAls that adapt 3i products for own use	0 (2016)	50% (2021)	% IDI supported cooperative/pilot audits that generally meet requirements of applicable ISSAIs	0 (2016)	40% (2021)
<i>Source: IDI Programme Monitoring System</i>		<i>Source : Programme 360 degrees</i>			<i>Source: IDI Programme Monitoring System and QA Review reports</i>		
No. SAI teams supported in applying ISSAI compliant audit methodology (cooperative/pilot audits)	55 teams <sup>5</sup> (2018), 15 teams (2019)	% trained persons who report that they use ISSAIs and 3i products in conducting audits	0 (2016)	50 % (2021)	% SAls provided SAI level support which have ISSAI compliant audit methodologies in place	0 (2016)	50% (2021)
<i>Source: IDI Programme Monitoring System</i>		<i>Source: Programme 360 degrees</i>			<i>Source: Programme 360 degrees</i>		
No of SAls supported in setting up QA systems	3 (2019)				% Supported SAls which report conducting QAs on regular basis	0 (2016)	50% (2021)
<i>Source : IDI Programme Monitoring System</i>		<i>Source: Programme 360 degrees</i>			<i>Source: Programme 360 degrees</i>		
No. of SAls provided SAI level support for implementation of ISSAIs	3 ( 2018 -2020)						
<i>Source: IDI Programme Monitoring System</i>							
IDI pilot certification offered to SAls	English (2019)						
<i>Source: IDI Programme Monitoring System</i>							

<sup>5</sup> PA auditing preparedness for implementation of SDGs, CA procurement OLACEFS, FA CREFIAF, FA ASEANSAl



#### Assumptions SAIs

- SAIs will keep the commitments they made for this programme
- SAIs have appropriate institutional framework to conduct ISSAI based audits
- SAIs have necessary resources to implement ISSAIs in the long term
- SAI leadership and staff are committed to change

#### Assumptions IDI

- IDI has sufficient resources (funding and staff) to manage the programme., including the certification pilot
- IDI will get in kind contribution from SAIs in terms of required resource persons and hosting facilities

#### Assumptions other stakeholders

- Stakeholder will support the SAI in implementation of ISSAIs
- PSC, its subcommittees or Forum for INTOSAI Professional Pronouncements support the implementation process by defining implementation, providing resources and interpreting standards where necessary
- The regions will support IDI in implementation and the IDI model

### Budgets

Year <sup>6</sup>	Budget in NOK
Total 2018	2 833 000
Total 2019	1 745 000
Total Programme 2018-2019	4 578 000

### Exit Strategy

Activity/Measure	Description
<b>1. Top management and middle management involvement in the programme.</b>	<i>The signed statement of commitments from the Head of SAIs will enforce commitment from the top management. The middle management will be included as part of the capacity development programmes of the Phase II as team leaders and implementers. This will ensure that the middle managers will not only acquire the skills, but also have the commitment to engage themselves in the implementation of phase II programme.</i>
<b>2. Use of SAI and regional resources</b>	<i>Professional capacity of SAI staff developed by using some resource persons and training SAI team and regional resource persons. All implementation strategies will be developed by the SAI staff and approved by the head of SAIs as part of annual operational plan to ensure that the implementation strategies become part of the process.</i>
<b>3. Lessons Learned</b>	<i>IDI will organise lessons learned meetings, document lessons learned and feed them into the next stages of implementation.</i>

<sup>6</sup> 3i cooperative and pilot audit projects are budgeted under other programmes.

**4. Updated 3i product portfolio**

The 3i product portfolio will be updated on a regular basis as per the maintenance schedule specified and in keeping with IDI's QA protocol.

**5. Work stream**

Support for ISSAI implementation will be a longer term work stream at the IDI.

### Risk Management

A	B	C	D	E	F	G	H	I	J	K
No.	Risk	Impact	Probability	Risk rating (Cx D)	Control rating	Residual risk (Ex F)	Control measures	Control Owner	Notes	Alert Code (*)
1.	Added value	3	1	3	0,6	1,8	Programme based on SAI needs, IDI service delivery model followed	3i team	Only SAIs that show readiness and agree on commitments will participate in the programme	
2.	Sustainability	3	2	6	0,6	3,6	SAI commitment, use of regional resources, updated 3i products, 3i work stream at IDI, focus on organizational systems and change management	3i team	Local conditions in the SAI and its environment, lack of availability of resources, change in leadership	
3.	Quality of deliverables	3	1	3	0,2	0,6	Products created by qualified global and regional resource persons. Products follow IDI QA protocol	3i team	Availability of resource persons for the entire duration of the programme. Periodic review of the products	

## Background



SAI leadership is widely recognised in the INTOSAI community as the most effective moving force, which transforms an SAI. Supporting SAIs in sustainably enhancing capacities and performance is impossible without SAI leadership driving positive change. Recognising the significance of leadership development, the IDI launched the SAI Young Leaders Programme, as a part of its portfolio of ten programmes. The programme aims to nurture young leaders in SAIs, to enable their own growth and contribute to development of their SAIs.

The programme design for this programme has been changed due to lack of availability of full time mentors for the programme, the need to get in expertise from diverse source and the need to address the entire leadership link in the SAI.

## Programme Profile

<b>Full Name</b>	<i>SAI Young Leaders Programme</i>
<b>Duration</b>	<i>2017 – 2018</i>
<b>Link to SAI &amp; IDI Outcomes</b>	<i>Linked to all strategic priorities of the IDI as SAI leaders play a key role in the contribution of their SAIs to integrity accountability and transparency, ensure that the SAI stays relevant and leads by example. Will be carried out as per IDI service delivery model, will create young leaders who contribute to positive change in SAIs, will create leadership network of SAI young leaders. Therefore linked to IDI outcomes 1 and 3.</i>
<b>Participating SAIs</b>	<i>25 SAI Young Leaders across INTOSAI regions will be selected to participate in the programme. Each leader will have a SAI Coach and SAI team that will work with him/her as a part of the change strategy project. Top and Senior management in the SAIs will also be involved .</i>
<b>Other participating organizations</b>	<i>To be decided</i>
<b>Participants</b>	<i>25 SAI young leaders selected after competitive process</i>
<b>Cooperation Partners</b>	<i>SAIs and regions</i>
<b>Funding Sources &amp; Budget</b>	<i>IDI Basket Funding NOK 3 300 000 (2018)</i>

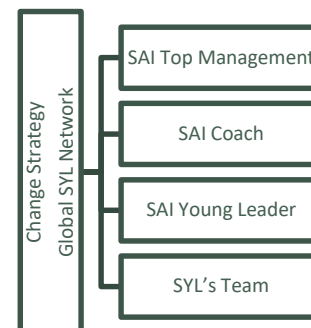
## Programme Implementation Strategy

The SYL programme envisions ‘*changed SAI Young Leaders contributing to positive change in SAIs*’. This is built on the concept of change or transformation. It aims to facilitate change of hearts and minds of SAI young leaders through a journey of discovery of themselves, their people, their SAIs and their environments. Such change at the individual level is expected to lead to a positive contribution to change at the SAI level.



The IDI will start by piloting one round of this programme during 2017 and 2018. Based on the concept of discovery and growth the programme is aimed at SAI Young Leaders in the age group of 30 to 40 years. The programme will consist of the following components

1. **SYL Advisory Group** – IDI will invite SAI leaders and leaders from other key stakeholders to participate in an SYL Advisory Group (SAG). The SAG members will be invited to participate in different aspects of the programme i.e. selection, interactions, advise etc.



2. **SYL Leadership link and change strategy** - The SAI Young Leaders programme builds on a change strategy, for both, the SAI and the young leader. It also recognises that this change is not possible without support of the SAI top management, a SAI coach, a young leader with potential and a team that works with the young leader. The programme aims to connect SAI leadership at different levels with main focus on the SAI Young Leader. The programme also envisages creating a global SYL network that interacts, shares and works together
3. **SYL Competencies and curriculum** - During the programme selected SAI Young Leaders will follow a syllabus that covers four broad clusters – Discover Self, Grow People, Discover Universe and Create Value. The syllabus will be covered through SYL Interactions workshops, SAI level interactions programme in their own SAIs and development and implementation of a change strategy project. SYLs will be exposed to theory and best practices by leadership development practitioners, IDI, INTOSAI and regional resource persons. They will have opportunities to interact with SAI leaders, leaders from different walks of life and peers, to share experiences and contextualise the theoretical concepts that they are exposed to. They will work with case scenarios and a SAI change strategy project for applying their learning to effect change.



#### 4. SYL Calendar 2017-2018

**Invitation package, September 2017:** The IDI has invited 92 SAIs, which prioritised the programme, to apply for this pilot round of the SYL Programme. The invitation package consisted of an invitation letter, template for change strategy proposal and nomination form for SAI Young Leader. Each SAI was invited to send up to two applications. Each application had to include a change strategy proposal, an application letter from the SAI Young Leader, CV of the SAI Young Leader nominated, a reference letter from SAI Coach and SAI commitment and nomination form signed by Head of SAI.

**Selection of participants. October to December 2017 –** The participants will be selected after two rounds of screening. In the first round in October 2017 all completed applications received will be screened using three broad parameters – the quality and potential of the change strategy proposal, the potential of the SAI Young Leader to meet SYL requirements, SAI commitment and assurance

from Head of SAI. Based on the screening, around 30 change strategy proposals and 30 SYLs will be selected for the second screening. The second screening of participants, will take place in Oslo in November 2017, where candidates will be interviewed by a selection panel, consisting of members of the SYL Advisory Group. They will also present their change strategy proposals to the selection panel and will receive feedback from peers and selection panel. Candidates will be requested to send updated proposals to the IDI by first week of December 2017. The IDI and selection panel members will make a final selection of 25 SAI Young Leaders based on their assessment of the updated proposals and interviews with candidates. Up to 5 candidates from SAIs of developed countries can be included in the final list. The IDI will also strive to maintain gender balance and will prioritise suitable women candidates.

**SYL & SYL Coaches International Interaction, March 2018:** The selected SAI Young Leaders will be invited to a two-week workshop at an international location. The workshop will consist of theory, experience sharing and application sessions on various topics included in the four clusters – Discover Self, Discover Universe, Grow People and Create Value. Each SAI Young Leader's coach will also be invited to the workshop. The SYLs will be supported in applying their learning to the change strategies. The details of the SYL's SAI level interaction will also be finalised during this workshop.

**SYL SAI Level Interaction, April to July 2018:** During four months of SAI level Interaction, the SAI Young Leader will be exposed to all functions of the SAI, S/he will interact with SAI Leaders, interact with key external stakeholder of the SAI and work together with her/his team to implement the change strategy. S/he will be coached by SYL coach throughout this process. S/he can also reach out to members of SYL Advisory Group and the team at IDI for advice and support. A SYL Virtual Community will be set up for this purpose. SYL will report to the IDI team on the progress of implementation of change strategy as per agreed milestones.

**SYL & SAI Leadership International Interaction, August / September 2018:** SYLs who successfully achieve agreed change strategy project milestones will be invited to the second two-week workshop at an international location. Besides further sessions on the four clusters (Discover Self, Discover Universe, Grow People and Create Value), SYLs will also visit international organisations to interact with international stakeholders on emerging issues. Heads of SAIs or SAI Top Management will be invited to attend SYL presentations on the implementation of change strategy projects and discuss way forward.

**SYL Best Change Initiative & SYL Global Network September 2018 –** A panel of judges will decide on an IDI Award for Best Change Initiative and the SYL Global Network will be launched with the alumni of the 2018 batch of SYLs.





## Programme Results Framework & Indicators

**Objective:** Changed SAI Young Leaders contributing to positive change in SAIs

Programme Outputs		IDI Outcomes			SAI Outcomes		
Indicator	Target (year)	Indicator	Baseline <sup>7</sup> (year)	Target (year)	Indicator	Baseline <sup>8</sup> (year)	Target (year)
No. of SYL coaches trained	12 (2018)	Number of SYLs that successfully graduate the programme	0 (2016)	15 (2018)	% participating SAIs that report positive change due to the contribution of SYL.	0 (2016)	40% (2019)
<i>Source: IDI Programme Monitoring System</i>		<i>Source: IDI Programme Monitoring System</i>			<i>Source: Programme 360 degrees</i>		
No. of SYLs trained	15 (2018)	No of change projects implemented by SYLs	0 (2016)	12 (2019)	% SYLs reporting self-change due to the programme	0 (2016)	50% (2019)
<i>Source: IDI project report</i>		<i>Source: Programme 360 degrees</i>			<i>Source: Programme 360degrees</i>		
No. of change strategy projects supported	15 (2018)						
<i>Source: IDI Programme Monitoring System</i>							

### Assumptions SAIs

- IDI receives sufficient number of good applications
- Participating SAI willing and able to full programme requirements and commitments
- SYLs personal commitment to the programme

### Assumptions IDI

- ID has sufficient and appropriate resources for managing the programme

### Assumptions other stakeholders

- Stakeholders are interested in leadership development programmes

<sup>7</sup> Baselines and targets will be revised and updated after individual SAIs have completed their initial consideration mapping exercises

## Budgets

Year	Budget in NOK
2018	3 300 000
2019	The pilot will determine if there will be a regular programme from 2019 onwards

## Exit Strategy /Sustainability of programme

	Description
1.Selection of participants and SAI	SYLs will be selected following a rigorous process, based not only on the SYL but the robustness of the change strategy proposal and SAI commitment
2. Mentoring and on the job learning	The programme will involve not only the SYL but SYL Coaches and SAI Leaders in programme interactions
3.Implementation of change strategy I	SYLs will be required to implement change strategy during the programme
4. Lessons learned and exit conversation	IDI will document lessons learned and conduct exit conversation with all stakeholders at the end of this pilot
5. SYL Network	IDI will facilitate a SYL global network through its platform

## Risk Management

A	B	C	D	E	F	G	H	I	J	K
No.	Risk	Impact	Probab ility	Risk rating (Cx D)	Control rating	Residu al risk (Ex F)	Control measures	Control Owner	Notes	Alert Code
1.	Added value	3	1	3	0,6	1,8	Needs based, applications invited, rigorous selection, change strategy projects based on SAI needs, IDI service model will be followed	DDG, Dept 1	SYLs may drop out during the programme	
2.	Sustainability	3	2	6	0,6	3,6	Feedback and input into change strategy, local coaches,	DDG Dept 1	SYLs may leave the SAI during or after the programme.	

							involvement of entire leadership chain, provision of SAI level interaction in between international interactions, global network, monitoring through the platform, lessons learned		SAI may not have the resources to implement the strategy  There may not be a critical mass of like-minded leaders at SAI level.	
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## Background



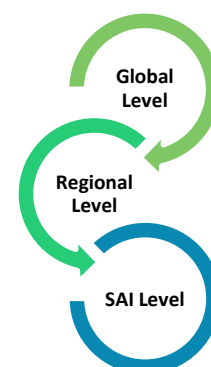
Corruption is commonly defined as the misuse or the abuse of public office for private gain. It comes in various forms and a wide array of illicit behavior, such as bribery, extortion, fraud, nepotism, graft, speed money, pilferage, theft and embezzlement, falsification of records, kickbacks, influence peddling, and campaign contributions. Corruption causes damage to public institutions ranging from financial loss, to loss of performance, reputation and credibility. It also results in hardship to citizens and compromises service delivered.

SAIs can be key players in the fight against corruption. By virtue of their oversight function, they can help in creating an enabling environment for good governance. Audits, make risks visible, and build robust and effective internal controls that contribute to the prevention of corruption. By reporting their audit findings to Parliament and publicizing them, SAIs contribute to a climate of transparency that contribute to detecting and preventing corruption. SAIs have different mandates in fighting corruption. But many SAIs come across corruption in course of their audits and have a role in reporting and following up on such issues. As public institutions, it is also important that SAIs lead by example in the fight against corruption. ISSAI 30 requires SAIs to have and implement a code of ethics to ensure ethical behavior.

The 2014 Global Survey indicated that many SAIs face considerable challenges in fulfilling their mandates of preventing, detecting and reporting on corruption. 98 SAIs and seven INTOSAI regions have prioritized this area for support. The IDI's prioritization matrix also indicates this programme as a high priority addressing the needs of SAIs in developing countries. The design has been developed and agreed with a wide variety of stakeholders at the planning meeting of stakeholders in 2015. This programme is being delivered at the – global, regional and SAI level. At the global level guidance on implementing ISSAI 30 and conducting ISSAI based performance audit of institutional frameworks for fighting corruption are already available on the IDI eLearning platform. The guidance was drafted in 2016 by a global team of resource persons from SAIs and other partners. In 2017 it was translated into Arabic, Spanish and French. At the regional level participating SAIs will be provided blended support to gain understanding of implementation of ISSAI 30. The IDI cooperative support model is used for supporting participating SAIs in conducting ISSAI based performance audit of institutional framework for fighting corruption. This includes eLearning courses, audit planning meeting, online support during audit, audit review meeting and quality assurance reviews. These audits will also be linked to the 3i cooperative audits under 3i Programme Phase I & II and Audits for preparedness for implementation of SDGs under Auditing SDGS programme. Based on prioritisation and available resources IDI expects to support about 58 SAIs under this programme.

In 2017, the Programme entered in its implementation stage, with the finalization of two products, the Guideline on Performance Audit of Institutional Frameworks for Fighting Corruption, and the Guideline on implementation of ISSAI 30. Based on the audit component guideline, an eLearning courseware was developed with the support of a team of resource persons, and delivered to 62 participants from 20 SAIs in ASOSAI, PASAI, CAROSAI, EUROSAI and AFROSAI-E in July-August 2017. The cooperative audit on institutional framework for fighting corruption was launched with two audit planning workshops held in September-October 2017 for the English speaking Regions. To make this manageable, the 20 SAIs were split into two groups of 11 SAIs (ASOSAI and PASAI) and 9 SAIs (AFROSAI-E, EUROSAI and CAROSAI).

Adaptation process of Programme products has started in other INTOSAI regions (ARABOSAI, CREFIAF and OLACEFS) for it to be implemented in those regions from 2018.

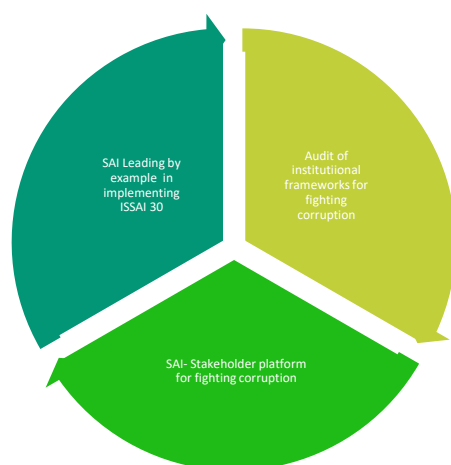


## Programme Profile

<b>Full Name</b>	<b>SAI Fighting Corruption</b>			
<b>Duration</b>	2015 - 2020			
<b>Link to SAI &amp; IDI Outcomes</b>	Linked to all strategic priorities of the IDI. It will facilitate SAIs in enhancing their contribution to accountability and transparency, help SAIs in taking up audits on new topics and will ensure that SAIs lead by example as they implement ISSAI 30 and contribute to the fight against corruption, and implementation of SDGs by auditing robustness of institutional framework for fighting corruption. As the programme will be delivered following IDI service delivery model, it will involve the development and use of global public goods and support SAIs in establishing stronger networks with key actors in the fight against corruption, it also covers IDI outcomes 1, 2 and 3.			
<b>Participating SAIs</b>	20 SAIs in the English speaking regions are currently participating in the programme, 13 SAIs from ARABOSAI and 8 SAIs from OLACEFS have expressed interest in participating in this Programme and 21 SAIs in CREFIAF have signed a cooperation agreement.			
	AFROSAI-E (4)	ASOSAI (7)	CAROSAI (2)	EUROSAI (3)
	Liberia Sierra Leone Tanzania Zambia	Afghanistan China Malaysia Maldives Nepal Pakistan Thailand	Cayman Islands Jamaica	Albania Georgia Kazakhstan
				PASAI (4) Fiji Samoa Solomon Islands Vanuatu
<b>Other participating organizations</b>	During the country level delivery, stakeholders from other anti- corruption and other agencies in the country may also participate in programme activities.			
<b>Participants</b>	Head of SAI, top management (for management meeting) , middle management (functional heads), audit teams , SAI staff (audit and non-audit), staff from agencies involved in anti-corruption			
<b>Cooperation Partners</b>	UNDP Global Anti-Corruption Initiative (GAIN), INTOSAI Working Group on Fight Against Corruption and Money Laundering (WGFACML), INTOSAI regions, EUROSAI Task Force on Audit and Ethics (TFA&E), INTOSAI CBC (INTOSAINT)			
<b>Funding Sources &amp; Budget</b>	DFATD Canada, Ministry of Foreign Affairs (MFA) Hungary USAID, IDI basket funds NOK 9 060 000 (2018-2019)			

## Programme Implementation Strategy

The main objective of the programme is “greater effectiveness of SAIs in fighting corruption”. The programme envisages achieving this objective by supporting participating SAIs in enhancing results in the following three areas:



**1. SAI Leading by example in implementing ISSAI 30- Code of Ethics**– Even as SAIs contribute to the fight against corruption, they need to ensure that their own ethical practices are robust. Under this component SAIs are facilitated in gaining an understanding of the revised ISSAI 30 through an eLearning Programme. They will be expected to deliver an action plan for implementation based on their current situation.



**2. Audit of Institutional Frameworks for fighting corruption** – SAIs are supported in conducting ISSAI based performance audits of institutional frameworks for fighting corruption. Tools and guidance was drafted in 2016 for providing such support. The guidance is based on assessment methodologies developed by UNDP’s GAIN Programme, ISSAIs 300, 3000 and 5700 and other resources. This audit focuses at two levels- i.e. the overall

government level as well as at a specific sector selected by the individual SAIs. The guidance has been elaborated and illustrated in the context of corruption in service delivery sectors, which are relevant in terms of auditing the preparedness of the SAIs in implementing the SDGs. There is a direct link to target 16.5 (under Goal 16) of SDGs. Interface between corruption and gender and stakeholder engagement have also been considered.

**3. SAI-Stakeholder Platform for fighting corruption** – This component will be taken up after 2019 at the SAI level. Depending on the need and commitment of the SAIs, the IDI will support selected SAIs in setting up or enhancing SAI-stakeholder platform for fighting corruption. It will involve advocacy, dialogue with SAI's partners and bringing together of different stakeholders at the country level for the common cause of fighting corruption. This is expected to lead to enhanced coordination of the efforts of different agencies, including the SAIs. Based on the mandates of the different agencies involved this can also develop into partnerships between the SAIs and the other agencies.

## Programme Results Framework & Indicators

**Objective:** Greater effectiveness of SAIs in fighting corruption

Programme Outputs 		IDI Outcomes 			SAI Outcomes		
Indicator	Target (year)	Indicator	Baseline (year)	Target (year)	Indicator	Baseline (year)	Target (year)
Research report on auditing of corruption by SAIs and different tools available to assess implementation of ISSAI 30 <i>Source : IDI Programme Monitoring System</i>	(2016)	% participating SAIs that submit action plans for implementation of ISSAI 30 based on IDI guidance	0 (2015)	50% (2018)	% participating SAIs issue <sup>9</sup> reports on audit of institutional framework for fighting corruption within the established legal time frame <i>Source : IDI Programme Monitoring System</i>	0 (2015)	40% (2019)
Guidance on implementing ISSAI 30 and auditing institutional frameworks for fighting corruption available in English, French, Spanish and Arabic <i>Source : IDI community portal</i>	(2016) English (2017) Arabic (2018) Spanish French	% participating SAIs conduct Audit of Institutional Frameworks for fighting corruption <i>Source: IDI Programme Monitoring System</i>	0 (2015)	80% (2018)	% pilot audits which meet applicable performance audit ISSAI requirements <i>Source : Quality assurance review reports</i>	0 (2015)	40% (2020)
Blended learning courseware developed as per IDI methodology (English, Arabic, French & Spanish)	2016 English 2017 Arabic 2018 Spanish	% trained SAI teams that engaged in implementation of ISSAI 30 and audit of institutional framework for fighting corruption	0 (2015)	60% (2018 English) 60% (2019 other languages)	% participating SAIs which report implementation of ISSAI 30 action plan.	0 (2015)	30% (2020)

<sup>9</sup> 'issued' means the report is submitted to the appropriate authority within the established legal or agreed time frame



<i>Source : IDI Programme Monitoring System and eLearning platform</i>  No. SAI staff trained <ul style="list-style-type: none"> <li>• Implementation of ISSAI 30</li> <li>• Audit</li> </ul>	French						
		<i>Source : IDI Programme Monitoring System</i>			<i>Source : Programme 360 degrees</i>		
<i>Source : IDI Programme Monitoring System</i>  No. of SAs provided support for auditing institutional frameworks	135 (2017) 135 (2018)	% SAs (supported at SAI level) which establish SAI-Stakeholder Platform with other anti-corruption agencies	0 (2015)	35% (2021)	% participating SAs that include audit of institutional frameworks for fighting corruption in their audit plans	0 (2015)	25% (2021)
		<i>Source : Programme 360 degrees</i>			<i>Source: IDI Programme Monitoring System</i>		
<i>Source : IDI Programme Monitoring System</i>  No. of SAs provided SAI level support for SAI-Stakeholder platform	25 SAI English 12 SAs CREFIAP 13 SAs ARABOSAI 8 SAs in OLACEFS (2017-2019)				% participating SAs that report enhanced interaction with stakeholders for fighting corruption	0 (2015)	25% (2022)
					<i>Source : Programme 360 degrees</i>		
<i>Source : IDI Programme Monitoring System</i>  % of issued audits quality assured through a QA mechanism	30 SAs (2019)						
<i>Source : IDI Programme Monitoring System and QA reports</i>  Lessons Learned from all regions documented	80% (2020)						
<i>Source: IDI Programme Monitoring System</i>	(2020)						

**Assumptions SAIs**

- SAIs want to enhance performance in fighting corruption
- SAIs and SAI leadership are willing to change systems and behaviour
- Participating SAIs have readiness to conduct ISSAI based audits of institutional framework for fighting corruption
- SAIs keep commitments

**Assumptions IDI**

- IDI has sufficient resources (funding and staff) to manage this programme
- IDI will get in kind contribution from SAIs in terms of required resource persons and hosting facilities

**Assumptions other stakeholders**

- Partners provide required inputs and in-kind contributions
- Institutions part of National Integrity System at country level are interested in enhanced relations with SAIs for fighting corruption

**Budgets**

Year	Budget in NOK
<b>TOTAL 2018</b>	<b>4 365 000</b>
<b>TOTAL 2019</b>	<b>4 695 000</b>
<b>TOTAL PROGRAMME 2018-2019</b>	<b>9 060 000</b>

**Exit Strategy**

Activity/Measure	Description
<b>1. Cooperation Meeting with SAI top Management</b>	<i>SAI top management are involved in programme design and framing of programme outcomes. They sign a statement of commitments for achieving programme outcomes after the completion of the programme. SAIs will be asked for commitment to include such audits in their annual audit plans</i>
<b>2. Use of SAI resources</b>	<i>Professional capacity of SAI staff developed by using some as resource persons and training SAI team. ISSAI 30 implementation and pilot audits will be conducted by SAI teams. As such SAI will have own capacity to implement ISSAI 30 and conduct audits. Moreover, instead of training individuals, SAI teams are trained</i>
<b>3. Lessons Learned &amp; Exit Meetings</b>	<i>IDI will organise lessons learned and exit meetings with SAI teams and SAI management</i>
<b>4. Role of SAI middle level management</b>	<i>SAI middle level management supervising audits and other work done by SAI teams will be included and involved in the pilots</i>
<b>5. SAI strategic &amp; operational planning</b>	<i>SAIs will be encouraged to include initiatives on fighting corruption in their strategic and operational plans</i>

## Risk Management

A	B	C	D	E	F	G	H	I	J	K
No.	Risk	Impact	Probability	Risk rating	Control rating	Residual risk	Control measures	Control Owner	Notes	Alert Code
				(CXD)		(EXF)				
1.	Added value	3	1	3	0,2	0,6	IDI service delivery model followed, Programme based on SAI needs	MCD Global	The programme design meets criteria of IDI service delivery model, only SAls that sign statement of commitment will be invited to the Programme, and the Programme has been identified as a priority by SAls and regions	
2.	Sustainability	3	2	6	0,6	3,6	Based on SAI needs, involvement of SAls in Programme planning, SAI commitment, exit meeting. SAI readiness ascertained before inviting the SAI to join.	MCD Global	Risk that some SAls may show commitment and readiness and subsequently be unable to meet them.	
3.	Quality of deliverables	3	2	6	0,2	1,2	Goods developed at global level first, involvement of competent experts and facilitators, partnership with UN and other INTOSAI bodies.	MCD Global		
4.	Availability of resource persons	3	2	6	0,6	3,6	Database of resource persons, use of resource persons from other regions and organisations.	MCD Global & Regional	Resource persons from the SAI community may be limited in this area.	
5.	SAI willingness to share sensitive information regarding ethical practices	3	2	6	0,6	3,6	Signing of statements of commitments, confidentiality of shared information.	MCD Global & Regional		

## Background

Countries in Southern Africa are among the largest recipients of development aid for poverty reduction. Aid for agricultural development and strengthening food security is a key components of development aid. Enhancing aid effectiveness is high on the agenda of development partners, and one of the means to achieve this is the audit of support received as aid for development projects. SAIs can play an important role in assessing the aid effectiveness through financial and performance audits.

The IDI was approached by the International Fund for Agricultural Development (IFAD) to support selected SAIs in West Africa in auditing IFAD funded projects in their countries. The IDI saw value in offering the programme to other SAIs in the region as well. After consultations with both SAIs in the region and IFAD, seven SAIs were invited to participate. With the Ebola outbreak in 2014 the programme was put on hold. The cooperation meeting of stakeholders was finally conducted in August 2015, where all stakeholders signed statement of commitments. In December 2015, the IDI developed blended learning courseware for use in the training of SAI teams in compliance and financial audits.

In February 2016, SAI teams from all the participating countries were trained in conducting ISSAI based compliance and financial audits of projects. As part of the implementation strategy, each of the participating SAIs were to undertake two set of pilot audits. The first pilot audits were done immediately after the training of SAI teams in 2016 and six of the participating SAIs conducted the audits and submitted to IFAD in line with the reporting requirements while the other SAI had its first audit contract for 2017. Onsite support was provided to SAIs of Malawi, Rwanda and Liberia. In addition to onsite support, SAIs were also provided with online support through the IDI portal in completing their audits.

In 2017 a lessons learned meeting was held for the first round of audits along with the planning meeting for the second round of audits. The meeting drew participants from all the participating SAIs and IFAD.

## Programme Profile

<b>Full Name</b>	<i>Audit of Externally Funded Projects in Agriculture and Food Security Sector</i>
<b>Duration</b>	<i>2015- 2018</i>
<b>Link to SAI &amp; IDI Outcomes</b>	<i>Will help SAIs in contributing to accountability and transparency in their countries by conducting financial and compliance audits of externally aided project. As such the linked to both strategic priorities one and two. The programme will be delivered as per IDI service delivery model and is mainly linked to IDI outcome 1.</i>
<b>Participating SAIs</b>	<i>Seven SAIs in the AFROSAI-E Region: The Gambia, Malawi, Liberia, Rwanda, Sierra Leone, Tanzania and Zambia.</i>
<b>Participants</b>	<i>Head of SAI, top management (for management meeting), middle management (functional heads) and audit teams</i>
<b>Cooperation Partners</b>	<i>IFAD</i>
<b>Funding Sources &amp; Budget</b>	<i>IFAD and IDI basket fund: NOK 580 000 (2018)</i>

## Programme Implementation Strategy

The main objective of the programme is “increased involvement of SAIs in auditing externally aided projects in agriculture and food security sector, by supporting SAIs in enhancing their capacity and performance in conducting such audits.”

Under this programme IFAD will assign projects audits for specified projects to SAIs, instead of private sector auditors. As per initial plans documented, SAIs were supposed to conduct financial audits in the first year and separate financial and compliance audits in the second year. Following discussions during the planning and training workshop, it was agreed that SAIs would conduct both compliance and financial audits during both years. Following this, IFAD projects have formally contracted out audit to SAIs. Mentors have provided online and onsite support for finalizing the audit during the first round. Each audit conducted will be independently

quality assured to ensure that the audits meet the applicable ISSAI requirements. The quality assurance was scheduled to be undertaken in 2017. However, after the detailed review done at the beginning of 2017 on the first round of the pilot audits, the quality assurance will be carried out in the first quarter of 2018 by an independent team of experts. The IDI is also engaging with IFAD in the revision of IFAD audit guidelines as the IDI hopes to encourage IFAD in including ISSAIs in their project audit guidelines and to encourage more such audits being done by SAIs.

The programme is expected to come to an end in the first quarter of 2018 after the quality assurance and lesson Learnt and exit meeting for SAI teams and management.

## Programme Results Framework & Indicators

**Objective:** Increased involvement of SAIs in auditing externally aided projects in agriculture and food security sector, by supporting SAIs in enhancing their capacity and performance in conducting such audits.

Programme Outputs		IDI Outcomes			SAI Outcomes		
Indicator	Target (year)	Indicator	Baseline (year)	Target (year)	Indicator	Baseline (year)	Target (year)
Guidance and courseware for audit of externally aided projects	2015	% participating SAIs that use trained SAI teams and guidance in conducting Audits in externally funded projects.	0 (2015)	60% (2017)	% participating SAIs that issue audit certificates and reports on financial and compliance audit of externally funded projects within an agreed timeframe	0 (2015)	70% (2016-2017)
<i>IDI Programme Monitoring System</i>		<i>Source : IDI Programme Monitoring System</i>			<i>Source : IDI Programme Monitoring System</i>		
No. of SAI staff trained in financial audit	14 (2016)				% financial audits which meet applicable Financial audit ISSAI requirements	0 (2015)	60% (2016)
<i>IDI Programme Monitoring System</i>					<i>Source : Quality assurance review reports</i>		
No of SAI staff trained in compliance audit	14 (2017)				% compliance audits which meet applicable compliance audit ISSAI requirements	0 (2015)	60% (2017)
<i>IDI Programme Monitoring System</i>					<i>Source : Quality assurance review reports</i>		
No of SAIs supported in conducting Financial audit	7 SAIs (2016 & 2017)				% participating SAIs that audit externally funded projects in agriculture and food security sector on regular basis	29% <sup>10</sup> (2015)	60% (2020)
Compliance Audit	7 SAIs (2017)						
<i>Source: IDI Programme Monitoring System</i>					<i>Source: Programme 360 Degrees</i>		

<sup>10</sup> SAIs of Rwanda and Tanzania regularly audit IFAD projects currently

Documented lessons learned	2017						
Source : IDI Programme Monitoring System							

#### Assumptions SAls

- SAls and SAI leadership are willing to conduct audits of externally funded projects
- Participating SAls have the resources and capacity to conduct both types of audit
- SAls keep the commitments made.

#### Assumptions IDI

- IDI has sufficient resources (funding and staff) to manage this programme
- IDI will get in kind contribution from SAls in terms of required resource persons and hosting facilities

#### Assumptions other stakeholders

- IFAD successfully allocates the assignment of audits to participating SAls

### Budgets

Year	Budget in NOK
2018	580 000

### Exit Strategy

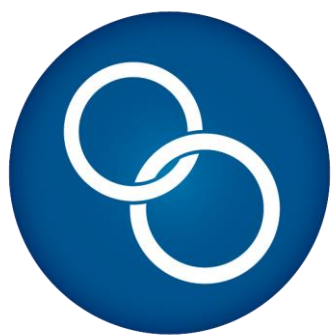
Activity/Measure	Description
<b>1. Cooperation Meeting with SAI top Management</b>	SAI top management are involved in programme design and framing of programme outcomes. They sign a statement of commitments for achieving programme outcomes
<b>2. Use of SAI resources</b>	Professional capacity of SAI staff developed by using some as resource persons and training SAI team. The pilot audits on externally project will be conducted by SAI teams. As such SAI will have own capacity to conduct audit of donor funded projects in accordance to the ISSAIs
<b>3. Lessons Learned &amp; Exit Meetings</b>	IDI will organise lessons learned and exit meetings with SAI teams and SAI management
<b>4. Development of guidance</b>	The guidance developed as a part of this programme will be available to SAI teams
<b>5. Partnership with IFAD and revised guidelines</b>	IDI has facilitated increased contact between IFAD and SAls, this is expected to lead to future audits of IFAD projects by SAls. The IDI will also endeavour to see ISSAIs for both financial and compliance audit suitably reflected in IFAD's revised guidelines for project audits. This programme has also created greater awareness in IFAD of the unique value that SAI audits can deliver, especially in terms of compliance



## Risk Management

A	B	C	D	E	F	G	H	I	J	K
No.	Risk	Impact	Probability	Risk rating	Control rating	Residual risk	Control measures	Control Owner	Notes	Alert Code
				(CXD)		(EXF)				
1.	Added value	3	1	3	0,6	1,8	IDI service delivery model followed, SAI commitment, programme based on SAI needs	MCD	The proposed programme design meets criteria of IDI service delivery model, only those SAls that sign statement of commitment were invited to the programme, the programme was identified as a priority by SAls and regions	
2.	Sustainability	3	2	6	0.6	3.6	SAls Commitment to the programme and SAI donor contact	MCD	Both IFAD and SAls will need to work together to keep momentum after the end of this programme. The IDI will use the lesson Learnt meeting to discuss with SAls and IFAD on the way forward.	
3.	Quality of deliverables	3	1	3	0.2	0.6	Use of IDI methodology in the audit of externally funded project. Involvement of IDI, AFROSAI E and IFAD resource persons.	MCD		
4.	Availability of resource persons	3	2	6	0.2	1.2	SAls Commitment to provide resource persons, availability of regional pool and IFAD resource persons	MCD	Due to the commitments and the involvement of all the parties in the planning of the programme activities, this risk has so far not materialized.	

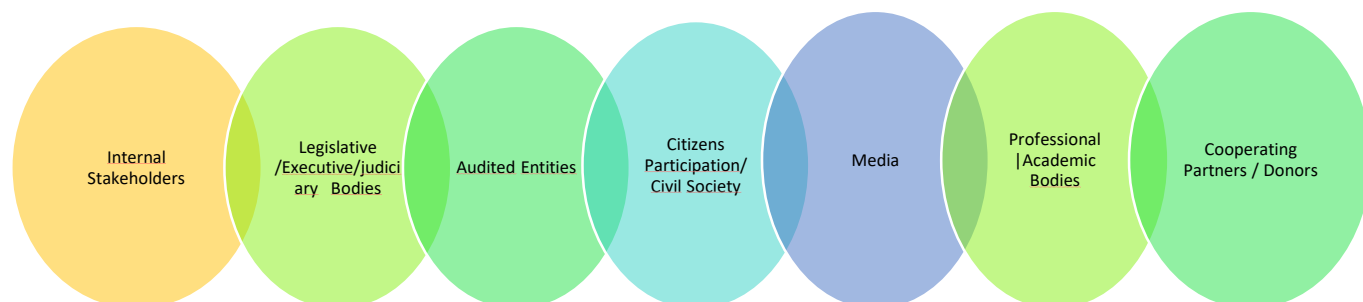
## Background



SAIs play a critical role in holding governments to account and enabling legislative oversight. Given their mandates to “watch” over government accounts, operations and performance, they should be natural partners of citizens in exercising public scrutiny. Effectiveness of SAIs’ operations can be greatly enhanced through sustained interaction with key stakeholders which include the executive, legislature, media, civil society organizations and the citizens. During INCOSAI 2010, INTOSAI recognized that, “The effectiveness with which SAIs fulfill their role of holding government to account for the use of public money not only depends on the quality of their work, but also on how effectively they are working in partnership with the accountability functions of the legislature as well as the executive arm of government in making use of audit findings and enacting change.”

Besides external stakeholders, the communication and engagement of internal stakeholders within the SAI significantly impacts the quality of SAI work and results. While many SAIs face challenges in their engagement with stakeholders, there are many examples of good practices in stakeholder engagement. SAI’s engagement with stakeholders is impacted by both, the SAIs own capacity to engage and the readiness and capacity of stakeholders to engage meaningfully with the SAI. Enhanced SAI stakeholder engagement can lead to greater audit impact and enable the SAI in delivering envisaged value and benefits. In its strategic plan, IDI has identified SAI stakeholder engagement as a priority. This was also identified as one of the key areas for support in the 2017 INTOSAI Global Survey which showed that most SAIs still have challenges or limitations in engaging with stakeholders. The Survey however, showed an increase from the 2014 IDI Global Survey in respect of the numbers of SAIs engaging stakeholders involved in governance. The programme design has been developed and agreed with a variety of stakeholders at the planning Meeting in September 2015.

In 2016 a link was also established to the SAI Independence programme in terms of strategy development for engaging stakeholders which in turn would help in an SAI achieving greater independence. The previous version of this programme mainly envisaged SAI-Stakeholder engagement as a part of the SAI audit process that would lead to greater audit impact. Discussions on the SAI Independence programme led to the conclusion that as an SAI endeavors to strengthen its independence, its engagement with stakeholders is a key success factor. SAIs will thus be supported in engaging with stakeholders not only as a part of their audit process but also as a part of the efforts to gain greater independence.

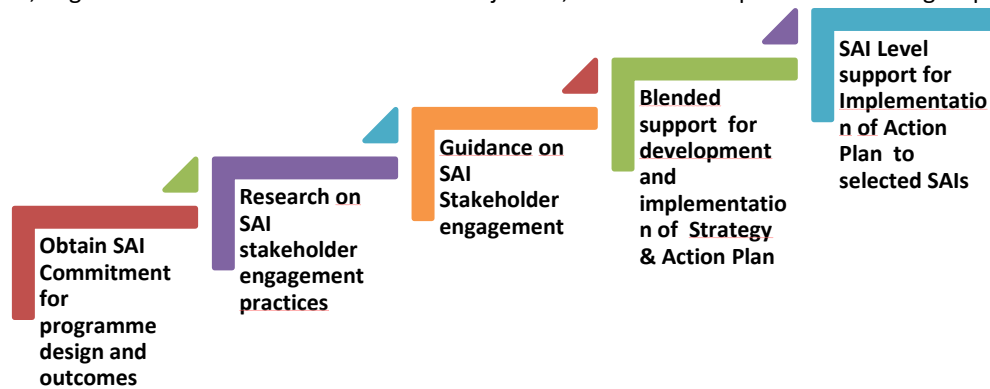


## Programme Profile

<b>Full Name</b>	<b><i>SAIs Engaging with Stakeholders</i></b>																										
<b>Duration</b>	<b><i>2015- 2020</i></b>																										
<b>Link to SAI &amp; IDI Outcomes</b>	<p><i>Linked to all strategic priorities of the IDI. Facilitates SAIs in enhancing their contribution to accountability and transparency by engaging more effectively with stakeholders, it supports SAIs in their communication with stakeholders and ensures that SAIs lead by example in striving for service excellence and quality.</i></p> <p><i>As the programme will be delivered following IDI service delivery model, it will involve the development and use of global public goods and help SAIs in establishing stronger networks with its stakeholders it also covers IDI outcomes 1, 2 and 3.</i></p>																										
<b>Participating SAIs</b>	<p><i>As of to date October 2017, Twenty (20) SAIs (AFROSAI E-11 SAIs and CAROSAI 9 SAIs) out of the projected 106 have been trained in SES strategy development. The estimated total SAIs to participate in this programme based on the prioritisation done are as follows:</i></p> <table border="1"> <thead> <tr> <th><b>ARABOSAI</b></th><th><b>CREFIAP</b></th><th><b>ASOSAI (7)</b></th><th><b>AFROSAI E (11)</b></th><th><b>CAROSAI (9)</b></th><th><b>OLACEFS</b></th><th><b>PASAI (8)</b></th></tr> </thead> <tbody> <tr> <td>15 SAIs</td><td>22 SAIs</td><td> Afghanistan  Bhutan  Cambodia  Maldives  Myanmar  Nepal  Sri Lanka </td><td> Botswana  Ghana  Kenya  Liberia  Malawi  Namibia  Rwanda  South Africa  Tanzania  Zambia  Zimbabwe </td><td> Antigua and Barbuda  Curacao  Dominica  Grenada  Jamaica  Montserrat  Saint Lucia  Saint Vincent and the Grenadines  Suriname </td><td>8 SAIs</td><td> Samoa (Western Samoa, cap. Apia)  Vanuatu  Guam  Tonga  Papua New Guinea  Cook Islands  Tuvalu  Laos </td></tr> <tr> <td></td><td></td><td><i>*4 Additional SAIs to be included in 2018</i></td><td><i>*9 Additional SAIs to be included in 2018</i></td><td><i>*8 Additional SAIs to be included in 2018</i></td><td></td><td><i>*5 Additional SAIs to be included in 2018</i></td></tr> </tbody> </table>						<b>ARABOSAI</b>	<b>CREFIAP</b>	<b>ASOSAI (7)</b>	<b>AFROSAI E (11)</b>	<b>CAROSAI (9)</b>	<b>OLACEFS</b>	<b>PASAI (8)</b>	15 SAIs	22 SAIs	Afghanistan Bhutan Cambodia Maldives Myanmar Nepal Sri Lanka	Botswana Ghana Kenya Liberia Malawi Namibia Rwanda South Africa Tanzania Zambia Zimbabwe	Antigua and Barbuda Curacao Dominica Grenada Jamaica Montserrat Saint Lucia Saint Vincent and the Grenadines Suriname	8 SAIs	Samoa (Western Samoa, cap. Apia) Vanuatu Guam Tonga Papua New Guinea Cook Islands Tuvalu Laos			<i>*4 Additional SAIs to be included in 2018</i>	<i>*9 Additional SAIs to be included in 2018</i>	<i>*8 Additional SAIs to be included in 2018</i>		<i>*5 Additional SAIs to be included in 2018</i>
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		<i>*4 Additional SAIs to be included in 2018</i>	<i>*9 Additional SAIs to be included in 2018</i>	<i>*8 Additional SAIs to be included in 2018</i>		<i>*5 Additional SAIs to be included in 2018</i>																					
<b>Other participating organizations</b>	<i>During the country level delivery SAI stakeholders in the country will be involved in programme interventions.</i>																										
<b>Participants</b>	<i>Head of SAI, top management (for management meeting) , SAI managers and staff from cross cutting SAI functions , SAI Stakeholders at country level</i>																										
<b>Cooperation Partners</b>	<i>INTOSAI regions, Effective Institutions Platform in OECD</i>																										
<b>Funding Sources &amp; Budget</b>	<i>USAID for ARABOSAI, DFATD Canada, IDI basket fund:  NOK 8 085 000 (2018-2019)</i>																										

## Programme Implementation Strategy

The main objective of the programme is “**greater audit impact through enhanced SAI stakeholder engagement**”. The programme will be delivered at global, regional and SAI level. To reach this objective, IDI has developed the following implementation strategy.



- 1. SAI Commitment for the programme design and outcomes** – The IDI has met with SAI top management and other partners to discuss and agree on the programme design and obtain commitments for programme outcomes. These meetings also provided an opportunity for SAIs to share information, experiences and challenges related to SAI practices in this area.
- 2. Research on SAI stakeholder engagement practices** – in 2016, the IDI arranged a team of resource persons who carried out a research project on SAIs stakeholder engagement practices. This was a stock take of existing research materials on SAIs engaging with stakeholders. The research paper highlighted issues ranging from SAIs current management practices, challenges, risks and mechanisms that SAIs use in engaging with stakeholders. The research was done in English at a global level to inform the development of the guidance and training material.
- 3. Guidance on SAI engaging with Stakeholders** – In 2016 a team of global resource persons developed the first draft guidance. It provides good practice guidance on how to conduct stakeholder mapping, develop a stakeholder management strategy and action plan, communicate the audit message and the dynamics involved in engaging with different stakeholders. The use of social media is also explored. The guidance reflects on SAI stakeholder engagement in the context of both, SAI’s core audit process and SAI’s efforts to strengthen independence. The guidance has been translated in Arabic, French and Spanish and made available on the IDI platform in 2017.
- 4. Blended support for development and implementation of action plans** - SAI heads nominate SAI teams, as per agreed criteria, who will be supported in developing and implementing their SAI’s stakeholder engagement strategy through a blended support process. The teams are invited to attend a workshop where they will be facilitated in the development of a SAI stakeholder engagement strategy. Following the workshop, teams are provided online support in developing action plans on engaging with specific stakeholder. This is based on stakeholders prioritised by the SAI in its strategy. IDI provides further support through a review workshop where resource persons provide feedback on the SAI strategies and action plans developed. In August and September 2017, SAI teams from CAROSAI and AFROSAI E regions that indicated this programme as a priority have been provided with the two-week training workshop. The teams completed the development of their action plans in 2017. Similar trainings were conducted in PASAI, ASOSAI and ARABOSAI during 2017. The other remaining regions will be provided with this support in 2018 and 2019.
- 5. SAI level support for implementation of action plan** - All participating SAIs will get online support for implementation of their action plans. Some SAIs will also receive further SAI level support in engaging with stakeholders. This support will depend on the level of SAI commitment, quality of SAI strategy and action plan and preparedness for engaging with stakeholders. Support provided at SAI level can consist of a variety of interventions e.g. internal communications interventions, SAI -audited entity

engagements, SAI-PAC engagements, media training, engagement with civil society, implementing strategies for citizens' engagement in the audit process etc.

6. **Lessons learned and update of global products** – Lessons learned during the programme implementation will be documented and the guidance will be updated.

## Programme Results Framework & Indicators

**Objective:** Greater audit impact through enhanced SAI stakeholder engagement.

Programme Outputs		IDI Outcomes			SAI Outcomes		
Indicator	Target (year)	Indicator	Baseline (year)	Target (year)	Indicator	Baseline (year)	Target (year)
Research report on SAIs practices in engaging with key stakeholders	English (2015)	% participating SAIs teams who develop strategy for stakeholder engagement and action plan based on IDI guidance	0 (2016)	50% (2018) 75% (2019)	% participating SAIs that substantially implement their action plan for engaging with stakeholders	0 (2015)	30 % (2020)
<i>Source : IDI Programme Monitoring System</i>		<i>Source: IDI Programme Monitoring System</i>			<i>Source: Programme 360 degrees</i>		
Guidance on SAIs engaging with stakeholders available in English Arabic, French & Spanish	English (2016) Arabic and French (2017)				% SAIs supported at local level, that report greater audit impact due to enhanced interaction with key stakeholders	0 (2015)	25% (2022)
<i>Source : IDI Programme Monitoring System</i>					<i>Source: Programme 360 degrees</i>		
Blended support programme for SAI teams English, Arabic, French Spanish	67 SAI teams (2017- 2019)				% SAIs supported at local level where key stakeholders report enhanced interaction with the SAI	0 (2015)	25% (2022)
<i>Source : IDI Programme Monitoring System</i>					<i>Source : Programme 360 degrees</i>		
SAI staff trained in stakeholder engagement	134 (2017- 2019)						
<i>Source : IDI Programme Monitoring System</i>							
Number of SAIs provided support for development of strategy & action plan	67 SAIs (2017- 2019)						

Source : IDI Programme Monitoring System							
No. of SAIs provided SAI level support for implementation of action plan	15 SAIs (2019 - 2020)						
Source : IDI Programme Monitoring System							

#### Assumptions SAIs

- SAIs want to enhance their engagement with stakeholders
- SAIs have enabling framework and environment to engage with stakeholders
- SAIs have the resources and capacity to implement strategy and action plan

#### Assumptions IDI

- IDI has sufficient resources (funding and staff) to manage this programme
- IDI will get in kind contribution from SAIs in terms of required resource persons and hosting facilities

#### Assumptions other stakeholders

- Willingness and ability of stakeholders at country level to engage with the SAI

### Budgets

Year	Budget in NOK
<b>TOTAL 2018</b>	<b>6 395 000</b>
<b>TOTAL 2019</b>	<b>1 690 000</b>
<b>TOTAL PROGRAMME 2018-2019</b>	<b>8 085 000</b>

### Exit Strategy

Activity/Measure	Description
<b>1. Cooperation Meeting with SAI top Management</b>	SAI top management are involved in programme design and framing of programme outcomes. They sign a statement of commitments for achieving programme outcomes.
<b>2. Use of SAI resources</b>	SAI stakeholder strategy and action plan will be developed and implemented by SAI teams. As such SAI will have own capacity to engage with stakeholders. Moreover, instead of training individuals, teams are trained.



<b>3. Lessons Learned Meeting</b>	<i>IDI will organise lessons learned and exit meetings with INTOSAI Regions, SAI teams and SAI management</i>
<b>4. SES products</b>	<i>Guidance on engaging with stakeholders and documented material will be available even after the programme.</i>
<b>5. Link to SAI strategy</b>	<i>The strategy for engaging with stakeholders will be aligned to SAI strategy and consequently will be a part of implementation of the Strategic Plan through the SAI operational plan.</i>
<b>6 SAI Level support</b>	<i>As a part of SAI level support, IDI will facilitate enhanced engagement with key stakeholders at the country level.</i>

### Risk Management

A	B	C	D	E	F	G	H	I	J	K
No.	Risk	Impact	Probability	Risk rating	Control rating	Residual risk	Control measures	Control Owner	Notes	Alert Code
				(CXD)		(EXF)				
1.	Added value	3	1	3	0,6	1,8	Programme based on SAI demand, SAI Strategic Plan and SAI readiness. IDI service delivery model followed.	MCD	SAI readiness considered besides SAI commitment.	
2.	Sustainability	3	2	6	0,6	3,6	Holistic blended support, involvement of SAI and regional teams, link to SAI SP, SAI level engagement with stakeholders.	MCD	Capacity and resources at SAI level. Stakeholder and environmental readiness at national level.	
3.	Quality of deliverables	3	2	6	0,2	1,2	Global team involved in design, development and delivery following comprehensive research. Consultative process for development of products.	MCD	Availability of resource team with expertise in stakeholder engagement or facilitation skills may affect the quality.	
4.	Availability of resource persons	3	2	6	0,3	1,8	Resource persons from regional secretariats with previous experience. Resource persons from SAIs and other key partners	MCD	Resource persons may not be able to spare the time required for support.	

## Background



The IDI started supporting SAIs in strategic planning in 2006. In 2007 the IDI expanded the programme into a Needs Assessment and Strategic Planning Programme. This programme was delivered in most INTOSAI regions – AFROSAI-E, CREFIAF, ARABOSAI, ASOSAI, OLACEFS, CAROSAI (regional level). In 2009 the IDI published its strategic planning handbook for SAIs. This handbook documents IDI’s recommended process for strategic planning and has been widely used by SAIs in the INTOSAI community.

Developments over the years, like the introduction of ISSAIs, SAI PMF, ISSAI 12, focus on outcomes, on performance measurement and reporting have necessitated changes in the IDI thinking on strategic planning. The IDI also realized that the dynamics of strategic planning in the region and in the SAI were slightly different and both needed to be addressed specifically.

2015 saw the development of the SAI Strategic Management Framework. The SAIs of Liberia and Bhutan were facilitated in the development of their strategic plans using this draft guidance. Regions like ASOSAI and CAROSAI have also been supported, following the development by IDI and the Regions of the Strategic Management Model for INTOSAI regions in 2016. In 2014, the Global survey identified strategic planning as one of the main priorities of SAIs. The 2017 Global survey showed that even though most SAIs have strategic plans, SAIs were facing challenges in the remaining steps of strategic management, namely the implementation stage as well as the monitoring and reporting stages. In light of this, IDI revamped its Strategy, Performance Measurement and Reporting programme to have a larger focus on the whole strategic management cycle. Therefore, in 2017 a guidance on Strategic Management for SAIs and INTOSAI Regions was developed and, will be piloted, finalized and published in 2018 after being submitted to the new IDI QA protocol for global public goods. In the meantime, IDI will continue to support SAIs and regions in the development of strategic plans, operational plans and performance measurement frameworks.

The SPMR programme will be delivered as a stand-alone or linked to other IDI programmes, including:

- SAI PMF programme: where the SAI PMF tool will be used to support evidence based assessment of the SAI’s current situation and form the basis for the development of the SAIs strategic plan. The SAI PMF framework will also be used to inform the SAIs monitoring and annual reporting framework. And the SAI PMF tool will be used at the end of the process to assess the progress made during the implementation of the strategic plan;
- SAI independence programme: The SAI level support to be provided to the three SAIs during the pilot phase of the SAI independence programme, will not only include providing support in drafting new Acts and advocacy to key stakeholders in passing those new Acts, but it will also include when needed, support in preparing for the organizational changes required when greater independence will be achieved. And part of that support will be provided by assisting SAIs in reflecting those changes in their Strategic plans using IDI handbook on strategic management.
- 3i phase II. The second phase of the 3i Programme will focus on assisting SAIs in implementing ISSAIs through SAI level support. Part of that support will be to provide guidance based on the IDI Strategic management handbook on how to develop strategic plans reflecting the strategic choices related to ISSAI implementation. This approach will be used in 2018 in the PASAI Region through the support to SAI Tonga, and can be replicated going forward if needed.
- Bilateral support: IDI will as part of the possible support to the SAIs identified Global Call Tier 2 by the INTOSAI-Donor Cooperation, assist them in developing Strategic Plans in accordance with the Strategic Management guidance.

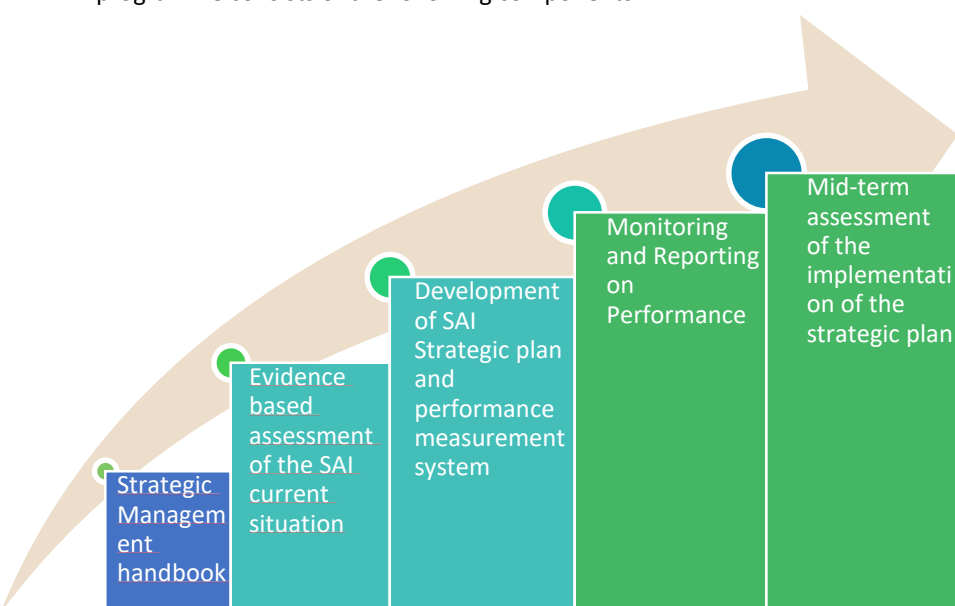
## Programme Profile

<b>Full Name</b>	<i>Strategy Performance Measurement and Reporting</i>
<b>Duration</b>	<i>2015 - 2020</i>
<b>Link to SAI &amp; IDI Outcomes</b>	<i>Focuses mainly on enhancing governance and capacity at the SAI, Regional and IDI level and through such enhancement will contribute to all the strategic priorities in the IDI strategic plan.</i>

	<p><i>The updated Strategic Management Handbook will be a global public good and the programme will create pools of strategic planning facilitators for the benefit of all regions and SAIs.</i></p> <p><i>As the programme will be delivered following IDI service delivery model, it will help SAIs in strengthening their strategic planning and resource management process and in developing and implement performance measurement and reporting systems. Therefore, it also covers IDI outcomes 1, 2 and 3.</i></p>
<b>Participating Regions and SAIs</b>	<p><i>Programme is planned to be offered to all INTOSAI regions and SAIs. Support will be offered based on demand and available resources.</i></p> <p><i>Support will be provided to ARABOSAI and CREFIAF at the regional level, and SAI level support will be provided to SAIs in PASAI, CAROSAI and CREFIAF and to SAIs identified by the Global Call for Proposals Tier 2. The support could be extended to additional SAIs in other INTOSAI Regions.</i></p>
<b>Other participating organizations</b>	<i>To be determined</i>
<b>Participants</b>	<i>Heads of SAI/top management, SAI staff and managers at different levels and key external stakeholders of the SAI and INTOSAI region</i>
<b>Cooperation Partners</b>	<i>INTOSAI regions, SAIs</i>
<b>Funding Sources &amp; Budget</b>	<i>IDI basket funds and prospective donors NOK 2 178 000 (2018-2019)</i>

### Programme Implementation Strategy

The main objective of the programme is 'strategically managed SAIs and INTOSAI Regions leading to higher performance'. The programme consists of the following components:



**Development of Strategic Management Handbooks** in 2017 IDI is developing the guidance on Strategic Management for SAIs. This guidance will be piloted, finalized and published in 2018 as per the new IDI QA protocol on global public goods. Likewise, the Guidance on Strategic management for INTOSAI Regions, which will be a separate handbook given the uniqueness of their nature, will be finalized in 2018 as per the IDI QA protocol. These two handbooks will provide detailed step by step guidance on the strategic management process which includes not only the development of a strategic plan, but its implementation, measurement and reporting on performance. The document will also be translated into Arabic, French and Spanish.

The full scope of the program implementation at the SAI level, as per the IDI handbook on Strategic management will include:

1. Carrying out an evidenced-based assessment of their current performance as a basis for the development of their new strategic plan, using any relevant tool including SAI PMF.
2. Development of their strategic plan and setting up a performance measurement system.
3. Monitoring and reporting on performance during the first year of implementation.
4. Mid-term assessment of the implementation of the strategic plan as a basis for the development of the SAI's next Strategic plan.

Participating SAs will be offered the option to either be supported from steps 1 to 4, which is the full range of the SAI Strategic Management cycle, or when relevant ( For example when the SAI has already carried out a SAI PMF or assessed its current situation through an evidenced-based process) supported in steps 2 and 3. Depending on the agreement between the IDI and the SAs, the program will either delivered for an individual SAI or provided for a group of SAs (Global or Regional level).

On the other hand, INTOSAI Regions will be supported on an individual basis, as it is currently the case for CAROSAI, ARABOSAI and CREFIAF. The IDI will take stock in 2020 and document lessons learned. The IDI will also plan virtual exit meetings with different SAs and regions after the review of the implementation of the first operational plan.

## Programme Results Framework & Indicators

**Objective:** Strategically managed SAIs and INTOSAI regions leading to higher performance

Programme Outputs		IDI Outcomes			SAI and Region Outcomes		
Indicator	Target (year)	Indicator	Baseline (year)	Target (year)	Indicator	Baseline (year)	Target (year)
Strategic Management: Guidance for SAIs and regions available in four languages	(2018)	% supported SAIs that use IDI Strategic Management Handbook and successfully develop their strategic plans operational plans and performance measurement system	0 (2015)	50% (2017-2018)	% supported SAIs that largely implement their first operational plan. % INTOSAI regions that largely implement their first operational plan.	0 (2015) 0 (2015)	50% (2021) 50% (2021)
<i>Source: IDI Website</i>		<i>Source: Programme 360 degrees</i>			<i>Source: Programme 360 degrees</i>		
Courseware on Strategic planning, performance measurement and reporting developed as per IDI methodology English	(2018)	% supported regions that use IDI guidance and successfully develop their strategic plans, operational plans and performance measurement system	0 (2015)	50% (2017-2018)	% supported SAIs that report higher performance based on implementation of strategic plan % INTOSAI regions that report higher performance based on implementation of strategic plan	0 (2015) 0 (2015)	50% (2021) 50% (2021)
<i>Source : IDI Programme Monitoring System</i>		<i>Source : IDI Programme Monitoring System</i>			<i>Source : SAI and regions annual report on their performance measures., Programme 360 degrees</i>		

Number of SAIs supported	10 (2018) As per demand (2018)	% IDI trained persons used in the SAI strategic management process	0 (2015)	50% (2018) 60% (2019)			
<i>Source : IDI Programme Monitoring System</i>		<i>Source : IDI Programme Monitoring System</i>					
% regions supported as per agreed timelines	1 (2017) As per demand (2018)	No. of SAIs that report using the guidance to implement SAI strategic management	0 (2015)	25% (2021)			
<i>Source : IDI Programme Monitoring System</i>		<i>Source : INTOSAI Global survey 2019</i>					

#### Assumptions SAIs & INTOSAI Regions

- SAIs & INTOSAI Regions have resources to develop and implement strategic plans
- Readiness and buy in of SAI and regional leadership
- Willingness to change

#### Assumptions IDI

- IDI has sufficient resources (funding and staff) to manage this programme
- IDI will get in kind contribution from SAIs in terms of required resource persons and hosting facilities

### Budgets

Year	Budget in NOK
<b>TOTAL 2018</b>	<b>1 309 000</b>
<b>TOTAL 2019</b>	<b>869 000</b>
<b>TOTAL PROGRAMME 2018-2019</b>	<b>2 178 000</b>

## Exit Strategy

Activity/Measure	Description
<b>1. Cooperation Meeting with SAI top Management</b>	<i>SAI top management and Regional top management are involved in programme design and framing of programme outcomes. They sign a statement of commitments for achieving programme outcomes</i>
<b>2. Use of SAI resources</b>	<i>Professional capacity of SAI staff developed by using some as resource persons for the programme. Support for developing Regional and SAI Strategic plans, the update of the Strategic planning Guidance and training of Strategic planning Facilitators require the participation of resource people from SAIs and regions</i>
<b>3. Lessons Learned &amp; Exit Meetings</b>	<i>IDI will hold a lessons learned workshop with SAIs and regions that have been provided support in strategic planning. The lessons learned will feed into future support provided under the programme</i>
<b>4. Monitoring and follow up</b>	<i>The IDI will monitor the process at least until the implementation of the first operational plan</i>
<b>5. SAI and Regions reporting on performance</b>	<i>SAIs and regions will be supported in measuring performance and reporting on performance</i>

## Risk Management

A	B	C	D	E	F	G	H	I	J	K
No.	Risk	Impact	Probability	Risk rating	Control rating	Residual risk	Control measures	Control Owner	Notes	Alert Code
				(CXD)		(EXF)				
1.	Added value	3	1	3	0,2	0,6	IDI service delivery model followed, programme based on SAI needs, SAI commitment and SAI readiness will be ascertained	MCD Global & Regional		
2.	Sustainability	3	2	6	0,6	3,6	Involvement of SAI leadership, monitoring and follow up of implementation, creation of capacity within the SAI and region to develop own SP.	MCD Global & Regional	Availability of resources, change in SAI leadership, environmental changes.	



3.	Quality of deliverables	3	2	6	0,2	1,2	Goods developed at global level by an experienced team. Model develop after wide consultations and trials	MCD Global & Regional		
4.	Availability of resource persons	3	2	6	0,6	3,6	Identify resource persons from each round of SPMR support	MCD Global & Regional	Getting the numbers necessary for the duration required may be a challenge.	

## SAI INDEPENDENCE

### Background



Effective SAIs deliver value and benefits and make a difference to the lives of citizens by contributing to accountability, transparency and integrity, staying relevant and leading by example. To be able to deliver these value and benefits as envisaged in ISSAI 12, a SAI needs an enabling and conducive institutional framework. This includes independence as a primary requirement. Both the INTOSAI Lima and Mexico declarations define this SAI independence. SAI independence also finds central place in the March 2012 UN General Assembly resolution 66/209 promoting the efficiency, accountability, effectiveness and transparency of public administration by strengthening SAIs. The 69th UNGA Resolution from 2014 also mentions the importance of promoting and fostering the efficiency, accountability, effectiveness and transparency of public administration by strengthening SAIs.

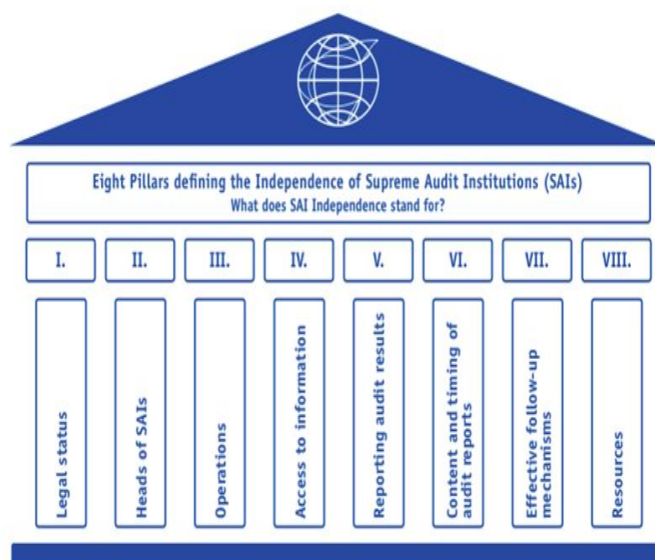
It recognizes that SAIs can accomplish their tasks objectively and effectively only if they are independent of the audited entity and are protected against outside influence. In reality, many SAIs still fall well short of the level of institutional capacity and independence defined in the

Mexico Declaration. Financial independence is necessary for adequate allocation of resources to the SAIs.

The 2017 INTOSAI Global Survey confirmed that independence remains a major issue to SAIs. For example, most SAI budgets continue to be overseen by bodies the SAI audits. Legislature oversees annual funding request in just 46% of countries – esp. low in CREFIAF, CAROSAI & ARABOSAI. Likewise, there is a sharp reported Increase in the interference of the executive in the SAI budget process. SAIs reporting executive interference in their budget process up from 41% in 2014 to 75% in 2017. SAIs continue to face restrictions in publication of their reports. For instance, 10% have no freedom to publish reports; 31% face restrictions in publishing (INTOSAI Global Survey).

Given the importance of this issue to the effectiveness of SAIs, IDI initiated this pilot programme in 2016 to contribute to the ongoing efforts.

Given the nature of the topic, it is difficult to estimate the duration of support required by the three SAIs selected for the pilot. The IDI will decide on further engagement in this area based on the results of this pilot effort. Since getting greater independence is largely a result of wide stakeholder engagement and ability to influence and persuade key stakeholders, this programme is also linked to the SAI Engaging with Stakeholders programme.



### Programme Profile

Full Name	<i>SAI Independence</i>
Duration	2016 - 2019
Link to SAI & IDI Outcomes	<p><i>As this programme is related to the enhancement of the institutional capacity of the it is linked to all three strategic priorities.</i></p> <p><i>The programme will be delivered following IDI service delivery model, it will involve the development and use of global public goods and help SAIs in establishing stronger networks with other actors/stakeholders in order to obtain a greater independence. It thus covers IDI outcomes 1, 2 and 3.</i></p>

<b>Participating SAIs</b>	<i>The programme will be piloted in three selected SAIs (Gabon, Suriname and Papa New Guinea). Based on available resources, at least one French speaking SAI from CREFIAF with a Court model and two SAIs from English speaking regions are likely to be selected for the pilot.</i>
<b>Other participating organizations</b>	<i>During SAI pilots the IDI and partners will also engage with various country level stakeholders.</i>
<b>Participants</b>	<i>Head of SAI, top management, middle management (functional heads), SAI staff involved in stakeholders engagement (audit and non-audit), representatives of SAI key Stakeholders</i>
<b>Cooperation Partners</b>	<i>INTOSAI General Secretariat, INTOSAI regions, CBC, MFA France</i>
<b>Funding Sources &amp; Budget</b>	<i>MFA France, IDI basket funds: NOK 635 000 (2018-2019)</i>

### Programme Implementation Strategy

The main objective of the programme is 'Greater SAI Independence'. SAIs have varying levels of independence as compared to the eight principles of independence elucidated by ISSAI 10. In many SAIs there is also a difference between their de facto and the de jure independence. This pilot programme aims to support SAI's in their quest for greater independence through the following three programme components.



- 1. Advocate SAI independence-** IDI will contribute to ongoing advocacy efforts by promoting the value and benefits of SAIs and the need for SAI independence at all fora that the IDI is invited to. As a part of its SAI level pilots the IDI will also advocate SAI independence to key stakeholders at country level. Advocacy at the SAI level will be done through mechanisms such as one to one conversations with country level donors, engagement with key stakeholders (executive, parliament, judiciary, media and civil society and by encouraging the SAI to participate in national accountability fora or platforms). In addition, IDI will continue to advocate for SAI Independence towards the international community by publishing relevant data and materials and representing the Global SAI Community in meetings with international stakeholders.
- 2. Guidance on SAI Independence-** The IDI has brought together the work done by stakeholders in providing practical guidance on moving towards greater SAI independence. As a result, a guidance has been developed by a global team of resource persons

between June 2016 and March 2017. The guidance aims to provide advice on drafting legislations in different local context, tackling wicked questions and developing and implementing a strategy for SAI Independence. Guidance on engaging with different stakeholders in the process of independence is linked to the guidance on SAI engaging with stakeholders. The guidance on SAI Independence is available in English and is currently translated in English, French, Arabic and Spanish and should be available INTOSAI languages by the end of 2017.

- 3. SAI level support for 3 selected SAIs**— IDI is currently providing SAI level support to the three SAIs that have been selected in early 2017. The selected SAIs are The Court of Account of Gabon (CREFIAF), the Rekenkamer of Suriname (CAROSAI), and the Office of the Auditor General of Papua New Guinea (PASAI). The first stage of the support entails a stocktaking exercise of the SAI situation, an environmental scanning and the development of a realistic strategy for greater independence. This process will be based on the guidance and using inputs from various SAI stakeholders, including INTOSAI Regions. The specific support provided to each SAI, which has started in Gabon and Suriname and will start early 2018 in Papua New Guinea, will most likely include advocacy and facilitation of SAI-stakeholder engagement, providing advice on drafting legislation, preparing for greater independence in terms of organizational and professional capacity and deciding on action to be taken when independence is achieved.

## Programme Results Framework & Indicators

**Objective:** Greater SAI independence

Programme Outputs		IDI Outcomes			SAI Outcomes		
Indicator	Target (year)	Indicator	Baseline (year)	Target (year)	Indicator	Baseline (year)	Target (year)
Guidance on SAI Independence available in English, French, Spanish and Arabic	(2017)	% participating SAIs that conduct needs assessment and develop Independence Strategy as per IDI guidance	0 (2015)	60% (2018)	% participating SAIs that report enhanced independence as per ISSAI 10	0 (2015)	33% (2022)
Source : IDI website		Source : IDI Programme Monitoring System and Programme 360 degrees			Source : Programme 360 Degrees		
No. of SAIs provided SAI level support for greater independence	3 selected SAIs (2017-2018)	% SAIs (supported at local level) which implement their Independence Strategy	0 (2015)	35% (2021)			
Source : IDI Programme Monitoring System		Source : Programme 360 Degrees					
No. of SAI leaders and staff supported in enhancing professional capacity in strategizing for independence	20 (2017) 20 (2018)						
Source: IDI Programme Monitoring System							

### Assumptions SAIs

- SAIs seek and are committed to attain independence as per provisions of ISSAI 10
- SAIs keep commitments

### Assumptions IDI

- IDI has sufficient resources (funding and staff) to manage this programme

- IDI will get in kind contribution from SAIs in terms of required resource persons and hosting facilities

#### Assumptions other stakeholders

- Programme Partners are willing to provide resources for supporting SAIs
- Stakeholders at country level are interested in enhanced independence of the SAI

### Budgets

Year	Budget in NOK
<b>TOTAL 2018</b>	<b>335 000</b>
<b>TOTAL 2019</b>	<b>300 000</b>
<b>TOTAL PROGRAMME 2018-2019</b>	<b>635 000</b>

### Exit Strategy

Activity/Measure	Description
<b>1. SAI commitment</b>	<i>SAI top management are involved in programme design and framing of programme outcomes. They sign a statement of commitments for achieving programme outcomes after the completion of the programme</i>
<b>2. Partnership with regions</b>	<i>IDI will partner with the respective region to ensure support to the SAI after the IDI pilot finishes</i>
<b>3. Lessons Learned &amp; Exit Meetings</b>	<i>IDI will organise lessons learned and exit meetings with SAI teams and SAI management. The supported SAIs will also be invited to share lessons learned with other SAIs across the INTOSAI community.</i>
<b>4 Facilitating engagement with global, regional and local stakeholders</b>	<i>IDI will facilitate engagement with global, regional and local stakeholders as a part of the support. Strengthened stakeholder relations should help SAIs in achieving and maintaining independence in the long term</i>
<b>5. Capacity Development support at local level</b>	<i>During its support visits IDI will facilitate sessions for professional capacity development of SAI staff and managers. This support will be based on IDI guidance. IDI will also provide offsite advice as needed by the SAI.</i>
<b>6. Before, during and after support</b>	<i>IDI will encourage SAIs to reflect on and implement measures before getting independence, during the independence process and after independence has been achieved. SAI Independence strategy will be aligned to SAI overall strategy</i>

## Risk Management

A	B	C	D	E	F	G	H	I	J	K
No.	Risk	Impact	Probability	Risk rating	Control rating	Residual risk	Control measures	Control Owner	Notes	Alert Code
				(CXD)		(EXF)				
1.	Added value	3	1	3	0,2	0,6	Support relevant to SAI needs, facilitation approach to build SAI capacity to engage with independence	MCD		
2.	Sustainability	3	2	6	0,8	4,8	SAI selected based on criteria, provided holistic support for enhancing independence	MCD	Local context and environmental changes beyond the control of the SAI	
3.	Quality of deliverables	3	2	6	0,2	1,2	Goods developed at global level first, involvement of competent experts and facilitators, partnership with UN and other INTOSAI bodies and stakeholders	MCD	Will be closely monitored during the piloting	
5	Stakeholder and environmental readiness	3	2	6	0,8	4,8	Facilitate SAI stakeholder engagement and advocate SAI Independence	MCD	Stakeholder behavior and environmental readiness not in control of SAI	

## Background

While a large majority of SAIs in developing countries successfully participate in regional and global IDI programmes, a number of SAIs require more extensive support to sustainably develop their capacity and performance. The objective of IDI's bilateral support is to ensure that the most challenged SAIs are assisted and are improving their performance. The target SAIs are characterized by weak internal capacity and limited support. Though not always the case, the target SAIs are often located in fragile states. The IDI is an INTOSAI body, and thus has a mandate and responsibility to support all SAIs regardless of the political environment they operate in. This involves a substantial result-risk in terms of slow SAI development, but the IDI is willing to take this risk in cooperation with its resourcing partners to ensure that "no SAI is left behind".

There is globally an increased focus on state building in fragile states. IDI's aim through its bilateral support is to make a contribution to building capacity and ensure sustainable performance improvement in SAIs in fragile states. Funding partners have contacted IDI regarding potential scaling-up of support in this area. IDI therefore plans to scale-up its broker role in provision of bilateral support to SAIs under the Global Call for Proposals (GCP) Tier 2, in partnership with INTOSAI regions and SAIs. The nature of support will, at least initially, be geared around facilitating needs assessments, developing strategic plans and sound funding proposals, and strengthening SAI capacity to effectively manage and coordinate support.

The IDI Board approved the bilateral policy in March 2017. For IDI to consider bilateral support, the SAI should request for support. IDI will assess all forms of requests using the following set of conditions:

1. The SAI faces major challenges, and there is a need for bilateral support in areas where IDI has competencies and comparative advantages
2. The SAI does not receive extensive support and there are no other INTOSAI community providers (SAIs or regional organizations) able to deliver the support needed
3. IDI has the capacity to provide support and proper working arrangements can be established
4. The SAI demonstrates a willingness and continued commitment to strengthen its performance and operate according to the principles of transparency and accountability

For SAIs that meet these conditions, the IDI may take different roles as a partner. What role IDI would take depends on the needs of the SAI, the country context and to what extent other providers are available.

## Programme Profile

Full Name	<i>IDI Bilateral Support</i>
<b>Duration</b>	<i>2015 - 2020</i>
<b>Link to SAI &amp; IDI Outcomes</b>	<i>This programme will contribute to all the SAI outcomes, but limited to the specific partner-SAIs. The IDI outcome indicators related to effective capacity development programmes, and especially IO2, are relevant. The outcomes related to IO1 are only partly relevant as they mainly cover global and regional programmes. The programme will be delivered on the basis of the principles in the IDI Bilateral policy.</i>
<b>Participating SAIs</b>	<i>Support for and SAI South Sudan will be continued. Support is also planned for SAIs under the GCP Tier 2. The nature of support, and which of the 10 SAIs under Tier 2 to support, is currently under discussions and will be dependent on the expressed needs and availability of other providers of support.</i>
<b>Other participating organizations</b>	<i>Other parts from within the PFM system in the country may also participate in programme interventions.</i>
<b>Participants</b>	<i>All levels of the SAI, incl Head of SAI, top management (for management meeting and planning/strategic planning meetings), middle management (functional heads), audit teams and SAI staff (audit and non-audit).</i>



<b>Cooperation Partners</b>	<i>AFROSAI-E is a partner in the SAI South Sudan and SAI Somalia cooperation, while SAI Kenya and SAI Norway are resource person partners for the support to SAI South Sudan. Initial discussions have taken place with AFROSAI E and CREFIAF for supporting GCP Tier 2.</i>
<b>Funding Sources &amp; Budget</b>	<i>IDI basket funds for SAI Somalia and part of support under GCP Tier 2. Prospective donor for GCP Tier 2. MFA Norway funding cooperation with SAI South Sudan 2017-2020. NOK 5 940 000 (2018-2019).</i>

## Programme Implementation Strategy

The main objective of the bilateral support programme is to “ensure that the most challenged SAIs with substantial needs for capacity development are assisted and are improving their performance”.

During 2018-2019 the IDI will therefore prioritize the following:

### 1. Bilateral support to the National Audit Chamber, South Sudan (NAC)

A joint agreement was signed between NAC, IDI and AFROSAI-E in May 2017.

The overall objective is to “Maintain and strengthen key audit-related capacities in NAC, to prepare NAC to play a strong role in the reform efforts of the Government of South Sudan to improve and sustain Public Financial Management Administration and accounting systems.” Depending on how the challenging situation in South Sudan develops, maintenance of the capacity of the audit office may be the most realistic ambition.

The project runs between May 2017 – April 2020. Support to the planning, execution, reporting and dissemination of audit results is a key part of the project. NAC has during the last years adopted audit manuals and participated in trainings in various areas, and now needs support to implement and utilize this knowledge in their audit work. NAC has underlined the need for on-the-job training. Providing support to the execution of specific audits will enable NAC to build capacity related to core activities.

The support also entails NAC participation at AFROSAI-E events, as well as sensitizing key auditees and the Public Accounts Committee (PAC) on NAC’s function, standards, operations, recent findings and how audit reports can be followed up. This sensitization is regarded to be important to prepare for a stronger role of NAC in a more stable situation in South Sudan. To ensure institutionalization of skills internally, the project also includes support to management systems and an annual knowledge sharing workshop for all staff. The management support will focus on establishing an overall annual audit plan and system for monitoring, reporting and quality control in NAC.

### 2. Bilateral support to the Federal Office of the Auditor General in Somalia (OAGS)

The objective of the cooperation 2015-17 was to develop a new Strategic Plan for the OAGS based on a needs assessment. This was concluded by a “SAI Status and Needs report” and a Strategic plan 2017-2020 finalized and shared with Development Partners in September 2017.

Continued bilateral support to OAGS in 2018-2020 is being planned in cooperation with the AFROSAI-E and in coordination with the World Bank and the African Development Bank who is currently supporting OAGS financially. To ensure robust and relevant support for all the six strategic goals of OAGS, multiple mechanisms of support needs to be established, including support for recruitment of new staff, engagement of long-term advisors, peer-support mechanisms and direct financial support for procurements related to ICT and infrastructure. This is strategized in a “Comprehensive support plan to OAGS” 2017-2020. IDI seeks to have an advisory role for the totality of external support and be the responsible provider of peer-support in cooperation with AFROSAI-E. This will be organized through three peer-teams (audit, management systems and legal/external communication) with representatives of IDI, AFROSAI-E and regional SAIs. A dialogue with the Norwegian embassy in Nairobi has been initiated to look at the possibility for funding for the peer-support component. World Bank and the African Development Bank are funding partners for the other areas in need of support.

### 3. Support to SAIs – as a part of the Global Call for Proposals Tier-2 effort

Ten SAIs have been selected by the INTOSAI-Donor Steering Committee to be a part of the Tier-2 effort: DRC, Madagascar, Guinea, Togo and Niger (CREFIAF members), and Eritrea, Zimbabwe, Sierra Leone, Gambia and Somalia (AFROSAI-E members). IDI has

communicated to the INTOSAI-Donor Steering Committee that it will explore (hereunder also discussions with the IDI Board) the scaling up of support for these SAIs, in close cooperation with AFROSAI-E and CREFIAF. AFROSAI E, CREFIAF and the IDI have discussed such a cooperation, and agreed on this as the preferred approach. Depending on the needs of the identified SAIs, and the availability of other providers of support, it is thus planned that the IDI can take on a broker role in the first phase of such an effort in a partnership with CREFIAF and AFROSAI E. Further down the line, the IDI could continue being a capacity provider in selected areas. *The broker role could entail* supporting SAIs in managing their capacity development, and preparing the way for additional support. Activities would include needs assessment and strategic planning (where not in place), such as using the SAI PMF and strategic planning tools. Support would also be provided to the SAIs in developing funding proposals and in establishing partnerships and getting support for long-term strategic improvement. The support could also encompass assisting the SAI in establishing a coordination unit for managing support.

To enable IDI to take on these roles, there is a need for additional staffing. Support to SAIs in a complex situation over time will require stable resources within the IDI. There is a need for competencies related to French language, the Court model of SAIs, understanding conditions in fragile contexts and experience in SAI reform strategies. Depending on the number of countries in Tier 2 where IDI is requested to provide support, new staff will be recruited. A dialogue with a prospective donor has been initiated to fund the effort.

#### **4. Operational guidelines and templates**

To ensure efficient management of the bilateral support, the IDI will in 2018-2019 consolidate templates and operational guidelines. This will be done drawing on the IDI handbook and templates for other programmes.

#### **5. Systematize and share experiences of working with SAIs in fragile contexts**

As working with SAIs in fragile countries raise special challenges, an extra effort will be done to systematize and share experiences related to this. This will be done through internal sessions in IDI, as well as the INTOSAI CBC work stream on SAIs in fragile situations, where best practices and new approaches for supporting such SAIs are being discussed.

## Programme Results Framework & Indicators

**Objective:** Ensure that the most challenged SAIs with substantial needs for capacity development are assisted and are improving their performance.

Programme Outputs		IDI Outcomes			SAI Outcomes		
Indicator	Target (year)	Indicator	Baseline (year)	Target (year)	Indicator	Baseline (year)	Target (year)
<b>Somalia:</b> <ul style="list-style-type: none"> <li>OAGS staff trained in SAI PMF</li> <li>OAGS staff trained in carrying out Level 2 ISSAIs and Financial audit, Performance Audit and Compliance Audit iCATs</li> <li>OAGS strategic planning team trained in developing strategic plan</li> </ul> <i>Source: IDI final report to Norad</i>	2016	<ul style="list-style-type: none"> <li>SAI PMF carried out by OAGS staff and quality assured</li> <li>OAGS staff carry out iCATs, which are reviewed by a resource team of experts</li> <li>OAGS develops its new strategic plan based on the IDI model and develops an operational plan to implement the strategy</li> </ul> <i>Source: IDI final report to Norad</i>	NA	2016	<ul style="list-style-type: none"> <li>OAGS implements the Strategic Plan developed through the cooperation with the IDI.</li> <li>The Strategic Planning process using the IDI model is institutionalized in OAGS.</li> <li>OAGS performance is enhanced by implementing the Strategic Plan.</li> </ul> <i>Source: Joint SAI PMF assessment planned in 2020</i>	NA	From 2017
<b>Afghanistan:</b> <ul style="list-style-type: none"> <li>SAOA staff trained in SAI PMF</li> <li>SAOA staff trained in carrying out Level 2 ISSAIs and Financial audit, Performance Audit and Compliance Audit iCATs</li> </ul> <i>Source: IDI final report to Norad</i>	2016	<ul style="list-style-type: none"> <li>SAI PMF carried out by SAOA staff with IDI support and quality assured</li> <li>SAOA staff carry out iCATs, which are reviewed by a resource team of experts</li> </ul> <i>Source: IDI final report to Norad</i>	NA	2016	<ul style="list-style-type: none"> <li>SAOA utilizes the results of SAI PMF assessment and iCATs review to develop their ISSAI Implementation Strategy and align it with their strategic plan.</li> <li>SAOA utilises the results of the SAI PMF assessment and iCATs review as inputs for their next round of strategic planning.</li> </ul> <i>Source: Post Programme assessment and review</i>	NA	From 2017
<b>South Sudan:</b> <ul style="list-style-type: none"> <li>Regularity audit of non-oil revenue collection by the Ministry</li> </ul>	2019	6.2 Peer-support to NAC is well managed (specific indicator not defined)		2017-20	<u>Main indicators:</u>	a. 50 % by 2019	2020

Programme Outputs		IDI Outcomes			SAI Outcomes		
<p>of Finance executed, reported and disseminated to key stakeholders</p> <ul style="list-style-type: none"> <li>• Regularity and IT-audit of the IFMIS and closing of accounts by the Ministry of Finance executed, reported and disseminated to key stakeholders</li> <li>• Regularity and it-audit of the passport system and revenue collection by the Min of Interior executed, reported and disseminated to key stakeholders</li> <li>• Systematic knowledge-sharing among staff in NAC established related to regularity and it-audit</li> <li>• Guidance material developed related to audit of IFMIS and the consolidated financial statements</li> <li>• Performance audit of the efficiency of service delivery by the Juba city council executed, reported and disseminated to key stakeholders</li> <li>• efficiency of the Juba University executed, reported and disseminated to key stakeholders</li> <li>• Performance audit of local content and Constituency development fund completed, printed, reported and disseminated</li> <li>• Performance audit skills acquired by selected staff are systematically shared with and transferred to other relevant NAC staff</li> <li>• Performance audit manual customized</li> </ul>		6.3 Lessons learned of the project identified (specific indicator not defined)			<p>a. Percentage of project supported audit reports finalized and reported to Parliament by NAC</p> <p>b. Staff turnover among auditors and managers in NAC 2017-19.</p> <p><u>Outcomes:</u></p> <ul style="list-style-type: none"> <li>• A relevant and enhanced regularity audit function in NAC</li> <li>• A relevant and enhanced performance audit function in NAC</li> <li>• Core audit management and HR-systems in place in NAC</li> <li>• Key stakeholders are familiar with NAC's function, audit findings and how reports can be utilized</li> <li>• Development of NAC in line with international best practices</li> <li>• NAC's capacity development is strategically managed and well-coordinated</li> </ul> <p>Source: External evaluation of the project in 2020</p>	b. Less than 10 % annually	

Programme Outputs		IDI Outcomes			SAI Outcomes		
<ul style="list-style-type: none"> <li>Overall annual audit plan and system for monitoring, reporting and quality control developed and implemented in NAC</li> <li>Annual SAI Performance report produced and disseminated</li> <li>Key auditees sensitized on NAC function, standards, operations and findings</li> <li>PAC sensitized on NAC function, standards and operations and how audit reports can be handled by PAC</li> <li>NAC management and staff are contributing to regional SAI development, take part in knowledge sharing, are updated on current developments of standards and best practices and maintains network with SAIs in the region</li> <li>NAC establishes a system for ensuring coordination of donor support</li> </ul>							
<p><b><u>New bilateral projects and provision of support under the GCP Tier 2 initiative</u></b></p> <p>Result framework will be developed after the Board meeting and when plans are concretized.</p>							

#### Assumptions SAIs

- SAIs are unable to benefit from the regular IDI programmes offered at the global and regional levels and they have a need for bilateral support.
- SAIs are unable to access adequate support in the relevant field from other providers of capacity development support.
- SAI leadership is committed to enhancing the capacity and performance of the SAI, and have some political space for improving the capacity of the SAI

**Assumptions IDI**

- IDI has sufficient resources (funding and staff) to manage this programme
- IDI will get in kind contribution from SAIs in terms of required resource persons and hosting facilities

**Assumptions other stakeholders**

- Other stakeholders of the SAI are not able to provide support to the SAI in the relevant area.
- Other stakeholders are in a position to support the IDI's effort in providing bilateral support to the SAI.
- Funding for new projects and GCP Tier 2 available

**Budgets**

Year	Budget in NOK
<b>TOTAL 2018</b>	2 699 000 <sup>11</sup>
<b>TOTAL 2019</b>	3 241 000 <sup>12</sup>
<b>TOTAL PROGRAMME 2018-2019</b>	<b>5 940 000</b>

**Exit Strategy**

Activity/Measure	Description
<b>1. Cooperation Meeting with SAI top Management</b>	<i>SAI top management are involved in programme design and framing of programme outcomes. They sign a Cooperation agreement for achieving programme outcomes after the completion of the programme</i>
<b>2. Use of SAI resources</b>	<i>Staff from other SAIs are used as resource persons.</i>
<b>3. Lessons Learned &amp; Exit Meetings</b>	<i>IDI will organise lessons learned and/or exit meetings with SAI teams and SAI management. External evaluation planned at the end of the project period for SAI South Sudan cooperation.</i>
<b>4. Role of SAI middle level management</b>	<i>SAI middle level management that supervises the SAI PMF assessment, iCATs and audits will be involved in the programme follow up</i>
<b>5. SAI strategic &amp; operational planning</b>	<i>The support programmes are directly linked to developing the SAIs strategic plans. The SAIs will be encouraged to also develop the operational plans following the improved strategic plans.</i>

<sup>11</sup> Additional funds from new funding partner expected.

<sup>12</sup> Additional funds from new funding partner expected.

## Risk Management

A	B	C	D	E	F	G	H	I	J	K
No.	Risk	Impact	Probability	Risk rating	Control rating	Residual risk	Control measures	Control Owner	Notes	Alert Code
				(Cx D)		(Ex F)				
1.	Added value	3	2	6	0,6	3,6	Adapt the IDI material and support to the context, regular dialogue with the SAls on how to ensure IDI add value, follow-up on resource persons	MCD Bilaterals		
2.	Sustainability	3	2	6	0,6	3,6	Programme based on involvement of SAls in programme planning, SAI commitment, exit meeting	MCD Bilaterals		
3.	Available and qualified resource persons	3	2	6	0,6	3,6	Database of resource persons, use of resource persons from the region, make long-term resource person agreements	MCD Bilaterals	Should be carefully managed if/when the portfolio of partner SAls are increased-	
4.	Availability of safe venues in-country or in neighboring country	3	1	3	0,2	1,2	Use of neighboring countries	MCD Bilaterals	IDI is not working on site in countries where health and safety risks are extreme.	
5.	SAls willing to share sensitive information regarding mandate and practices	3	2	6	0,6	3,6	Signing of statements of commitments, ensure confidentiality of shared information,	MCD Bilaterals	Varies between the partner-SAls	
6.	SAls having the required capacity or sufficient priority to implement the agreed programme activities on time	3	3	9	0,6	5,4	Adjust plans, dialogue with the SAls on priorities.	MCD Bilaterals		

A	B	C	D	E	F	G	H	I	J	K
No.	Risk	Impact	Probability	Risk rating	Control rating	Residual risk	Control measures	Control Owner	Notes	Alert Code
				(CxD)		(ExF)				
7.	Communication between IDI and the SAI	3	2	6	0,6	3,6	Frequent communication on e-mail and telephone, involve IDI top management in communication.	MCD Bilaterals	Significant improvement in 2017	



## SUPREME AUDIT INSTITUTIONS PERFORMANCE MEASUREMENT FRAMEWORK (SAI PMF)

### Background

The SAI Performance Measurement Framework (SAI PMF) is an international framework for self, peer, or external assessment of a SAI's performance against the ISSAIs and other established international good practices, thereby enabling the SAI to confidently engage internally and externally regarding its future. It has been developed under the auspices of the INTOSAI Working Group on the Value and Benefits of SAIs (WGVBS), with valuable support from the INTOSAI-Donor Cooperation. It was endorsed as an INTOSAI framework at INCOSAI in December 2016.

A SAI PMF strategy 2017-19 was endorsed at INCOSAI together with the SAI PMF itself. The strategy establishes the CBC as the strategic governance lead on behalf of INTOSAI. The INTOSAI Development Initiative (IDI) was given the responsibilities of being the operational lead on SAI PMF, with the establishment of a dedicated SAI PMF unit within IDI, acting as a global coordinator on SAI PMF, provider of support and facilitation activities. An Independent Advisory Group (IAG), comprising volunteers from INTOSAI and the donor community with experience in SAI PMF, has been established to provide strategic advice to CBC and IDI. The KSC will support knowledge sharing on SAI PMF.

### Programme Profile

<b>Full Name</b>	<i>SAI Performance Measurement Framework</i>
<b>Duration</b>	<i>Continuous, but initial focus on supporting implementation of the SAI PMF Strategy 2017-19.</i>
<b>Link to SAI &amp; IDI Outcomes</b>	<i>The SAI PMF programme contributes to assessing status and identifying needs in relation to the SAI outcomes, and measuring progress in reaching SAI outcomes.</i>  <i>It also contributes to IDI Outcome 1: effective capacity development programs; IDI Outcome 2: Global Public Goods used by Stakeholders; IDI Outcome 3: Stronger INTOSAI Regional Bodies, Networks and Communities; and IDI Outcome 4: Scaled-up and more Effective Support to SAIs.</i>
<b>Participating SAIs</b>	<i>The core support functions for SAI PMF will be available to all countries, recognizing that use of the SAI PMF by developed countries sends a positive signal to all countries about the credibility of the framework. More intensive programmatic support on SAI PMF will be focused on developing countries, though developed countries may also participate providing they finance their own participation.</i>
<b>Other participating organizations</b>	<i>Stakeholders from the donor community and consultants may participate at training courses and workshops, and also benefit from other support activities available to assessors and SAIs undergoing a SAI PMF assessment.</i>
<b>Participants</b>	<i>Heads of SAIs; senior SAI management (especially those engaged in strategic planning and coordinating capacity development initiatives); middle management (functional heads); SAI staff (audit and non-audit); donor staff involved in SAI capacity development support; consultants.</i>
<b>Cooperation Partners</b>	<i>CBC, KSC, SAI PMF Independent Advisory Group, INTOSAI regions, Donor Community</i>
<b>Funding Sources &amp; Budget</b>	<i>IDI core funds, DFAT Australia funding for PASAI, prospective donor. NOK 8 472 680 (2018-2019)</i>

### Programme Implementation Strategy

The overall purpose of the SAI PMF strategy 2017-19 is to guide the global roll out of SAI PMF after endorsement at INCOSAI 2016 to achieve sustainable improvement in SAI performance globally, through use of SAI PMF.

A single, globally recognized and broadly used needs assessment and performance measurement tool will enhance the value and contribution of SAIs across the world. It will also enable monitoring of SAI performance progress globally and regionally over time, thereby providing input to regional and global capacity development programmes.

To achieve this purpose, the following two strategic outcomes have been identified.

**Strategic outcome 2.1: To establish the SAI PMF as a widely recognised tool within INTOSAI for holistic, evidence-based SAI performance measurement, and recognised as such by in-country stakeholders and the donor community**

The first strategic outcome relates to the SAI PMF's credibility as a performance measurement framework among all key stakeholders, that it is accepted, supported and used by SAIs, INTOSAI regional organisations and other bodies of INTOSAI, and recognised by the donor community, as the SAI needs assessment and measurement framework of choice.

The following factors may impact acceptance of the SAI PMF during roll-out:

- a) INTOSAI leadership and strategic governance: There is a need for endorsement and steadfast support at all levels of INTOSAI, as well as effective strategic direction and monitoring by a dedicated INTOSAI goal committee.
- b) Expert support that is properly resourced: The establishment of a dedicated and adequately resourced unit to provide day-to-day quality support, coordination and facilitation of SAI PMF.
- c) Involvement of the regional organisations: Not all regions may be equally capacitated or inclined to immediately develop and implement needs-based regional strategies supporting the SAI PMF roll-out. However, SAI PMF provides a valuable tool that, according to demand, can be used by groups of SAIs and/or INTOSAI regions to better facilitate knowledge sharing between SAIs.
- d) Quality assessments and assessment reports: Proper training courses and workshops, guidance material, advice to assessment teams, and offering of independent review of quality of assessment reports will be vital.
- e) Continued donor engagement in SAI PMF: In order to benefit from donors sharing their experiences and knowledge; to maintain SAI PMF as the framework of choice and prevent creation and promotion of alternative assessment tools, increasing the assessment burden on SAIs; and to provide the credibility that comes from endorsement and acceptance by users external to INTOSAI.
- f) Effective communication and successful awareness-raising: Structured communication targeted at key stakeholders should raise awareness of the value of SAI PMF assessments and the real benefits to be derived from embracing the SAI PMF at SAI and regional level, and thereby drive a change in behaviour within INTOSAI and strengthen donor-wide support for the tool. Of particular importance is the need to ensure buy-in at the highest level of SAI management.

**Strategic outcome 2.2: Through an effective roll-out of the SAI PMF, with proper guidance and support activities, ensuring that all assessments are considered to be of high quality, credible and relevant by all users**

High quality SAI PMF reports based on factual accuracy are fundamental if the SAI PMF reports shall form a credible basis for strategic planning, further capacity development, monitoring performance over time, and identifying the results of capacity development initiatives. Low quality assessment reports on the other hand will not only limit the usefulness of the report for the SAI in question, but may also negatively impact the credibility of the SAI PMF. Focus on ensuring quality of assessment through training courses and workshops, guidance material, advice to assessment teams, and offering of independent review of quality of assessment reports is therefore essential.

In its 2017-22 strategic plan INTOSAI commits to fostering SAI capacity development and continuous performance improvement. The INTOSAI strategic plan recognizes the voluntary nature of SAI PMF, but seeks to allocate roles and responsibilities to create the proper environment for high quality assessments by those SAIs wishing to apply SAI PMF, and to further promote the effective use of the resulting assessments.

## IDI's responsibilities as according to the SAI PMF Strategy

- **Support to ensure quality of assessments** is one of the key responsibilities of the SAI PMF unit within IDI. It relates to being the global training body, support function and knowledge centre for SAI PMF. This includes development of guidance and training materials, delivery of training courses and workshops, providing ad-hoc support to SAIs and assessors, and development of a pool of experts to support SAI PMF roll-out in different languages.

A new training program structure with five modules was established in 2017, to ensure adequate basic training and continued development of SAI PMF expertise. The last module of the training material will be finalized in the first quarter of 2018, while all guidance material was developed in 2017. All training and guidance material will be translated to INTOSAI official languages by the first half of 2018.

Work on developing and expanding the pool of SAI PMF experts is continuously ongoing. There are different levels of SAI PMF experts, which require different types of training and support. In order to establish clear criteria attached to each role, the SAI PMF unit has created a certification system, with six progression levels A to F, as well as two training facilitation levels. The SAI PMF unit maintains an overview of SAI PMF experts and their respective certification level. This allows for easy identification of potential experts whenever there is a need to fulfil a certain role.

The SAI PMF Unit monitors the progress of SAI PMF assessments globally. In 2018 and 2019 the SAI PMF unit will develop aggregate statistics on SAI performance at a regional and global level, to support measurement of implementation of sustainable development goal number 16.

Delivery of courses and workshops is one of the key activities of the SAI PMF unit with the objective of raising awareness and supporting the quality of SAI PMF assessments. In 2018 the SAI PMF unit plans to deliver three basic training courses, one workshop to develop and certify independent reviewers of quality of SAI PMF reports, and seven half-day orientation meetings by video or skype to individual SAIs that are in the planning phase of conducting a SAI PMF assessment. In 2019 the unit plans to deliver a total of six individual training course (three basic and three advanced), two workshops for developing and certifying future independent reviewers, in addition to seven half day orientation meetings.

A significant part of support to assessment teams is provided ad-hoc through responding to queries and requests for guidance from SAIs and assessment teams, and the SAI PMF unit will continue this kind of support in 2018 and 2019. The SAI PMF Virtual Community (VC) was launched in November 2014 as an online discussion forum to enhance communication and sharing of experiences among assessors, and is available in English, French and Spanish. The VC has not been very active, and in 2018 the SAI PMF unit will revise the platform and endeavor to start discussions on a regular basis to keep it more alive.

- **Regionally tailored SAI PMF implementation plans** based on needs and resources will be developed by the SAI PMF unit in cooperation with the INTOSAI regions and other relevant committees. The plans will lay down agreements for delivery of regional training courses and events, knowledge-sharing activities, and other needs-based support. Development of regional implementation plans was discussed with all INTOSAI-regions at the IDI workshop for INTOSAI regional Secretariats in September 2017, and a communication package is being sent out later in 2017. Due to limited resources during the establishment phase of the SAI PMF unit, there will be a gradual roll-out of development of regional plans. All regional implementation plans are scheduled to be developed by the end of April 2018.
- **One of the key responsibilities of the SAI PMF unit is to maintain the independent review (quality assurance) function** for SAI PMF assessments. First it entails promoting the importance of adequate independent review processes to ensure the production of credible, high quality SAI PMF reports. Second it covers the conduct of independent reviews of assessments adherence to SAI PMF methodology, either by ourselves or by arranging other SAI PMF experts to conduct independent reviews of reports. Third it entails responsibility for the development of independent reviewers, through the development of guidance materials for independent reviews, and the provision of specific training in this regard. In 2017, the guidance

and template for the independent review report was revised to reflect the SAI PMF Endorsement Version and the revised independent review process.

In 2018 and 2019 the SAI PMF unit estimates to arrange independent review of 10 SAI PMF assessments each year. In addition, the SAI PMF unit estimates to conduct one independent review internally in 2018, and four in 2019.

- **Facilitate conduct of SAI PMF assessments and use of SAI PMF results.** The IDI has received a number of requests from INTOSAI regions, individual SAIs and donors for programs that facilitate the conduct of SAI PMF assessments and use of its results. A program to facilitate conduct of SAI PMF assessments would be a coordinated regional approach to undertaking SAI PMF, where the assessment teams will be given appropriate training through a series of sequenced modules, in addition to support and guidance from resource persons and peers during the assessment. The aim would be for the participating SAIs to complete all modules and their SAI PFM report within a period of about one year.

In 2018-19 the SAI PMF unit plans to roll out a facilitation programme for conduct of SAI PMF in the CAROSAI, supporting 12-15 SAIs. In 2018, a phase III of the SAI PMF PASAI programme is planned to be rolled out, encompassing the remaining nine SAIs in the region that have not been included in earlier phases of the programme. In 2019, it is planned to deliver a facilitation program for conduct of SAI PMF to 6-8 SAIs in CREFIAF.

Next to facilitation programs targeting specific regions, the SAI PMF unit is also involved in activities to enhance the use of SAI PMF results. In that respect, it collaborates closely with other IDI programs, such as the Strategy, Performance Measurement and Reporting program. The SAI PMF will be an integrated part of this program, as one key feature of the program will be to recommend the use of SAI PMF at various stages of the strategic management process, including: assessing the current situation (developing a baseline); developing performance indicators, monitoring and evaluation of performance (end of strategic period). The SPMR programme is from 2019 in some regions expected to be rolled out including a component of facilitation for conduct of SAI PMF assessments.

### Programme Results Framework & Indicators

The SAI PMF results framework seeks to show planned inputs, SAI PMF functions with underlying activities, outputs, outcomes and assumptions at all levels of the results chain, to provide a basis on which the SAI PMF performance measurement system can be based. The results framework also provides a basis for future evaluations, by setting out the results and assumptions considered necessary and sufficient at each level of the results chain in order to achieve the results at the next level of the results chain.

For the SAI PMF, the results chain is: **inputs-SAI PMF function (with underlying activities)-outputs-SAI PMF Outcomes-SAI Outcomes**, and the **impact** of SAIs in making a difference to the lives of citizens. The components of the results framework are defined as follows:

- **Inputs:** all inputs, including engagement of INTOSAI and donors in the CBC, SAI PMF Independent Advisory Group and the IDI board, SAI PMF Team staff and core funds, financing for specific activities and programs, participation of SAI staff and leadership in activities and programs, in-kind contributions of SAIs, involvement of INTOSAI regional bodies and committees, contributions from other SAIs including subject matter experts.
- **SAI PMF functions:** the main themes of the SAI PMF strategy, showing how inputs are used to deliver the activities underlying the individual SAI PMF functions.
- **Outputs:** tangible results of SAI PMF activities, such as training courses and workshops, guidance material developed and maintained, regional SAI PMF plans developed and implemented and assessments conducted.
- **SAI PMF Outcomes:** this focuses on whether the activities planned are successful in promoting behavior change among the INTOSAI and Donor communities towards considering the SAI PMF as the favorable SAI performance management

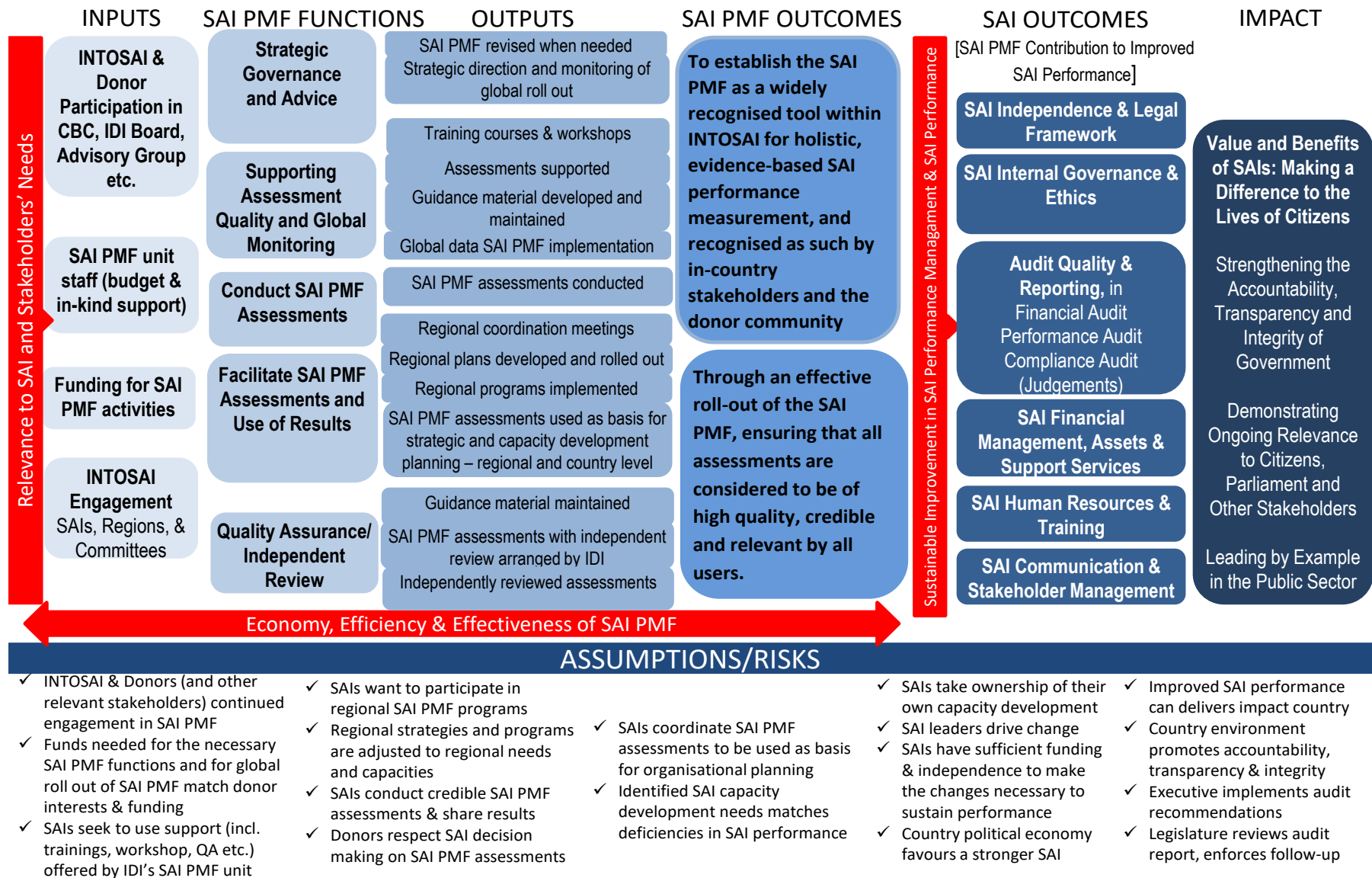
framework, and towards producing credible and high quality reports. This is the highest level of results attributable to the SAI PMF strategy, and contributes to achievement of SAI outcomes (below).

- **SAI Outcomes:** measures the desired performance improvements in SAIs that the SAI PMF strategy is intended to contribute to. This relates to independence and legal framework (including mandate); the quality of its core audit work; the quantity, submission and publication of financial, compliance and performance audits; and the effectiveness of its internal organizational systems. This is the level at which the performance of SAIs should be measured, noting that it may take 3-5 years to see performance change at this level.
- **Impact:** the contribution of SAIs in making a difference to the lives of citizens, through strengthening the accountability, transparency and integrity of government, demonstrating ongoing relevance to citizens, Parliament and other stakeholders, and leading by example in the public sector.

It is important to explicitly recognize the difference between SAI PMF outcomes on the one hand and SAI outcomes on the other hand. SAI PMF outcomes are closely attributable to the SAI PMF activities and are useful for evaluating program economy, efficiency and effectiveness. SAI outcomes are influenced by many factors beyond SAI PMF (e.g. capacity, resourcing and independence of the SAI) and are useful for monitoring and evaluating performance improvement at the level of the SAI. These have been included to recognize that SAI PMF assessments and related activities are an efficient way of contributing to strengthening the performance of SAIs around the world, and are not an end in themselves.

# SAI PMF Results Framework

Purpose: Sustainable improvement in SAI performance globally



The results system seeks to facilitate monitoring, reporting and evaluation of the SAI PMF roll-out at SAI PMF outcome level. The table below include the performance indicators used to measure the SAI PMF outcomes, these will be measured annually or every third year. The performance on SAI Outcomes will not be measured by the SAI PMF unit within the IDI, but elsewhere within INTOSAI.<sup>13</sup> A results system at output level will be linked to operational plans for implementation of the strategy.<sup>14</sup>

<b>PURPOSE: Sustainable improvement in SAI performance globally</b>				
<b>SAI PMF Outcome Indicator 1: Conducted Assessments</b>	<b>Baseline 2015</b>	<b>Milestone 1 2017</b>	<b>Milestone 2 2018</b>	<b>Target 2019</b>
Cumulative number of SAIs with a SAI performance report based on the SAI PMF framework a) First time assessment b) Repeat assessment	a) 20 <sup>15</sup> (Developing countries 80% Developed countries 20% <sup>16</sup> ) b) -	a) 40 b) -	a) 55 b) -	a) 65 b) 10 <sup>17</sup>
	<b>Achieved:</b>			
	<b>Source: Annual IDI survey tracking assessments</b>			
<b>SAI PMF Outcome Indicator 2: Quality of Assessments</b>	<b>Baseline 2016<sup>18</sup></b>	<b>Milestone 1 2017</b>	<b>Milestone 2 2018</b>	<b>Target 2019</b>
Percentage of conducted assessments finalized the last three years that includes a QA statement demonstrating independent verification of facts, as well as proper application of the SAI PMF methodology	48%	53%	58%	63%
	<b>Achieved:</b>			
	<b>Source: Annual IDI survey tracking assessments</b>			

<sup>13</sup> IDC Results Framework, IDI Strategic Plan results framework

<sup>14</sup> Operational plans for implementation of the SAI PMF strategy will be developed by the IDI

<sup>15</sup> The baseline for 2015 is measured based on the total number of finalized draft reports, as some SAIs testing SAI PMF in the pilot phase decided not to formally develop a final report.

<sup>16</sup> The SAI PMF is a performance measurement tool for all SAIs, regardless of development level. The ratio between developed and developing countries in regards of use of the SAI PMF will be monitored and reported on. Developing countries are defined as countries listed on the OECD's DAC list of ODA recipients.

<sup>17</sup> Target is low in 2019, as few SAIs will have reached the stage for development of new strategic plan for the SAI (depending on strategic period set)

<sup>18</sup> As of September 2016

SAI PMF Outcome Indicator 3: Assessment results used in SAI strategic planning and capacity development	Baseline 2015	Milestone 1 2017	Milestone 2 2018	Target 2019
Percentage of conducted assessments finalized the last three years that are reported as having been used as basis for SAI strategic planning and/or capacity building projects.	-	-	-	LDC & LI = 80% LMI = 75%; UMI = 65% HI =50% <sup>19</sup>
	Achieved:			
	Source: Annual IDI survey tracking assessments			

LDC, LI, LMI, UMI, HI refer to the classification used in the OECD DAC list: Least Developed Countries, Other Low Income Countries, Lower Middle Income Countries, Upper Middle Income Countries, and High Income Countries

### Budgets

Year	Budget in NOK
<b>Total 2018</b>	4 918 834
<b>Total 2019</b>	3 553 846
<b>TOTAL PROGRAMME 2018-2019</b>	<b>8 472 680</b>

### Exit Strategy

SAI PMF is a Global Public Good which will remain relevant for SAIs of all development levels for many years to come, and will be periodically updated to retain its relevance. The need for global support to implement the SAI PMF Strategy is also expected to continue for many years. The strategy envisages continuing to develop global and regional resources pools within INTOSAI, the donor community and other stakeholders that can contribute to implementing the SAI PMF strategy, serving as a partial exit strategy. However, there is most likely a long term need for a central support function as envisaged in the SAI PMF strategy. The role of the IDI SAI PMF Unit is therefore expected to continue for as long as the CBC and IDI Board agree.

### Risk Management

<sup>19</sup> Classification based on OECD's DAC list of ODA recipients.



Critical success factors and risks, as identified in the SAI PMF Strategy 2017-19, are as follows.

	Success factors and risks	Mitigating measures
6.1	Support for SAI PMF assessments by INTOSAI regional organisations and Heads of SAs	An effective communication strategy and positioning of the SAI PMF to enable advocacy of the strategic significance of the SAI PMF by the regional organisations and SAI heads, coupled with firm support by INTOSAI and donor leadership
6.2	Adequate and sustainable resourcing at all three levels of INTOSAI	Funds required for SAI PMF roll-out matches donor interests and funding, a properly resourced SAI PMF Unit within IDI, and willingness by SAs to make available in-kind resources
6.3	Role of the regions in supporting the SAI PMF strategy	Early consultation and cooperation with regional organisations, and regional strategies / programs are tailored to regional needs and capacities
6.4	Continued donor involvement in SAI PMF	Establishment of an effective SAI PMF Independent Advisory Group; continuation of general support from INTOSAI-Donor Cooperation, and willingness by INTOSAI and donors to make trained experts mutually available
6.5	Quality of SAI PMF assessments	Adequacy of all five support functions, especially the availability of a pool of trained experts in all regions, and the availability of training opportunities
6.6	Continued relevance of the tool	Revision of the SAI PMF at appropriate times based on proper information and advice (including from Advisory Group)

## Background

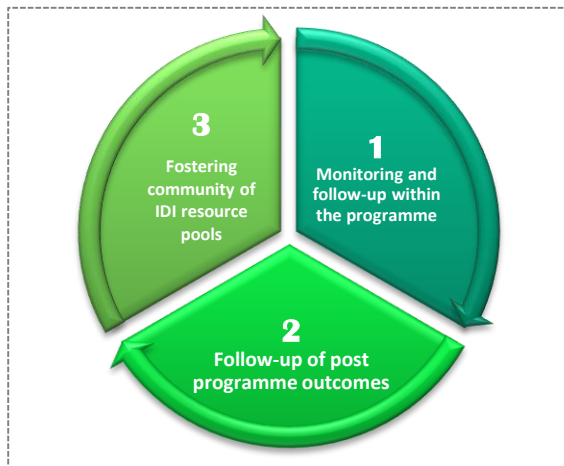
The IDI's strategic plan defines effective capacity development programmes as one of the main IDI outcomes. This entails ascertaining whether programme outcomes as described in the individual programme plans have been achieved. The IDI will introduce Programme 360 as an internal programme for monitoring and following up on programme outcomes. Programme 360 will be delivered in partnership between the IDI programme departments, and the Strategic Support Unit.



## Programme Implementation Strategy

The objective of Programme 360° is to achieve better programme results. The programme envisages achieving this objective by implementing the following strategy:

### 1. Monitoring & follow-up within the programme



The monitoring and follow-up within the programme will involve following up on the IDI outcomes to be achieved.

The IDI will monitor & follow-up activities taking place at SAI level within a given timeline for each programme such as training, product development, adaptation meetings, performance of cooperative audit, development of SAI strategy, stakeholder relations strategy etc. This monitoring will be embedded into delivery of IDI programmes, and led by the programme departments.

### 2. Follow-up of post programme outcomes

The 360 team will review the IDI and SAI outcomes identified in the individual programme plans and pick out key outcomes that indicate Programme 360 as their source. Annual plans for collecting appropriate evidence based data will

be prepared. The evidence gathering methods could be a combination of document review and interview with appropriate stakeholders like ISSAI facilitators and ISSAI mentors. Where possible, IDI will make use of existing, robust data sources, including results from SAI PMF and PEFA assessments, the INTOSAI Global Survey, and results from the Open Budget Survey. This component will be led by IDI's Strategic Support Unit.

### 3. Fostering IDI Resource Pools

Over the years the IDI has created a large number of pools of certified and other resource persons throughout the INTOSAI community. Within this component of Programme 360 the IDI will endeavour to maintain updated information on different resource pools e.g. ISSAI facilitators, SAI PMF assessors, training specialists etc. and also ascertain their utilization at SAI, regional and global level. These resource data will be updated on an annual basis. In the future as the IDI goes towards competency based certification, this system can be used for providing continuous professional development opportunities for resource persons.

In 2018, IDI aspires to develop a consolidated system for tracking and monitoring its various resource pools in relation to continuing programmes, i.e. those which IDI sees as a permanent work stream reflecting continuous SAI needs, rather than a time-bound programme. This will be taken forward by the programme departments and Strategic Support Unit.

In order to successfully implement different components of Programme 360, the IDI has setup an internal team. As its main cooperation partners the IDI will cooperate with the INTOSAI regions in this work. The IDI will request regions to identify contact points at the regional secretariats and at each SAI in the region to work together with the IDI team in monitoring and follow up.

## INTOSAI-DONOR COOPERATION (IDC)

### Background

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. It seeks to ensure that support to SAIs is country-led, that additional resources are mobilized in support of SAI strategic plans, and that all forms of support are provided in a harmonised and coordinated manner.



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. The following reflects this revised strategic direction.

IDI is host to the INTOSAI-Donor Secretariat, which supports the Cooperation to implement its work plan and manages the funds of the Cooperation.

### Programme Profile

Full Name	INTOSAI-Donor Cooperation (Phase 3)
Duration	
Link to SAI & IDI Outcomes	Contributes to all SAI Outcomes, and is the main initiative for IDI Outcome 4: Scaled-up and more Effective Support to SAIs.
Participating SAIs	As a global Strategic partnership, the IDC seeks to strengthen the environment for all developing country SAIs. It also results in positive externalities benefitting developed country SAIs.
Steering Committee Members	<p><b>INTOSAI Members:</b> SAI Brazil (Chair, Professional Standards Committee), European Court of Audit (Vice chair Professional Standards Committee), SAI South Africa (Chair, Capacity Building Committee), SAI India (Chair, Knowledge Sharing Committee), SAI Saudi-Arabia (Chair, Finance and Administration Committee), SAI USA (Vice Chair, Finance and Administration Committee), SAI Austria (Secretary General INTOSAI), SAI Cameroon (AFROSAI Secretariat), SAI Tunisia (ARABOSAI Secretariat), SAI Korea (ASOSAI Secretariat), SAI Jamaica (CAROSAI Secretariat), SAI Spain (EUROSAI Secretariat), SAI New Zealand (PASAI Secretariat), SAI Chile (OLACEFS Secretariat), SAI China (previous Chair of INTOSAI), SAI United Arab Emirates (Chair of INTOSAI), SAI Norway (as host of the IDI), INTOSAI Development Initiative</p> <p><b>Donor Members:</b> African Development Bank, Asian Development Bank, Australian Agency for International Development, Austria (Austrian Development Agency), Belgium (Belgian Ministry of Foreign Affairs, Foreign Trade, and Development Cooperation), Canada (GAC), European Commission, France (Ministry of Foreign Affairs), GAVI Alliance, Global Fund, Inter-American Development Bank, International Fund for Agricultural Development (IFAD), International Monetary Fund (IMF), Ireland, Islamic Development Bank, Netherlands, Norway (Norad), OECD, Sweden (Sida), Switzerland (SECO), United Kingdom (Department for International Development), United States of America (USAID), World Bank</p> <p><b>Permanent Observers:</b> AFROSAI-E and CREFIAP</p> <p><b>Other Observers:</b> GIZ (Deutsche Gesellschaft für Internationale Zusammenarbeit), International Federation of Accountants (IFAC), SAI Canada, SAI France, SAI Japan, SAI Portugal, SAI UK</p>

<b>INTOSAI-Donor Secretariat</b>	<i>A separate unit with IDI, which provides support to the Steering Committee to implement the Cooperation's work plan, and manages the funds of the Cooperation</i>
<b>Funding Sources &amp; Budget</b>	<i>The Austrian Development Agency, Irish Aid, and SECO Switzerland provide ring-fenced funding for the Cooperation. Budget 2018-19: 8 429 993 NOK. The current program period will end in 2018, so there is an assumption that the cooperation will continue in 2019 with similar sized budget</i>

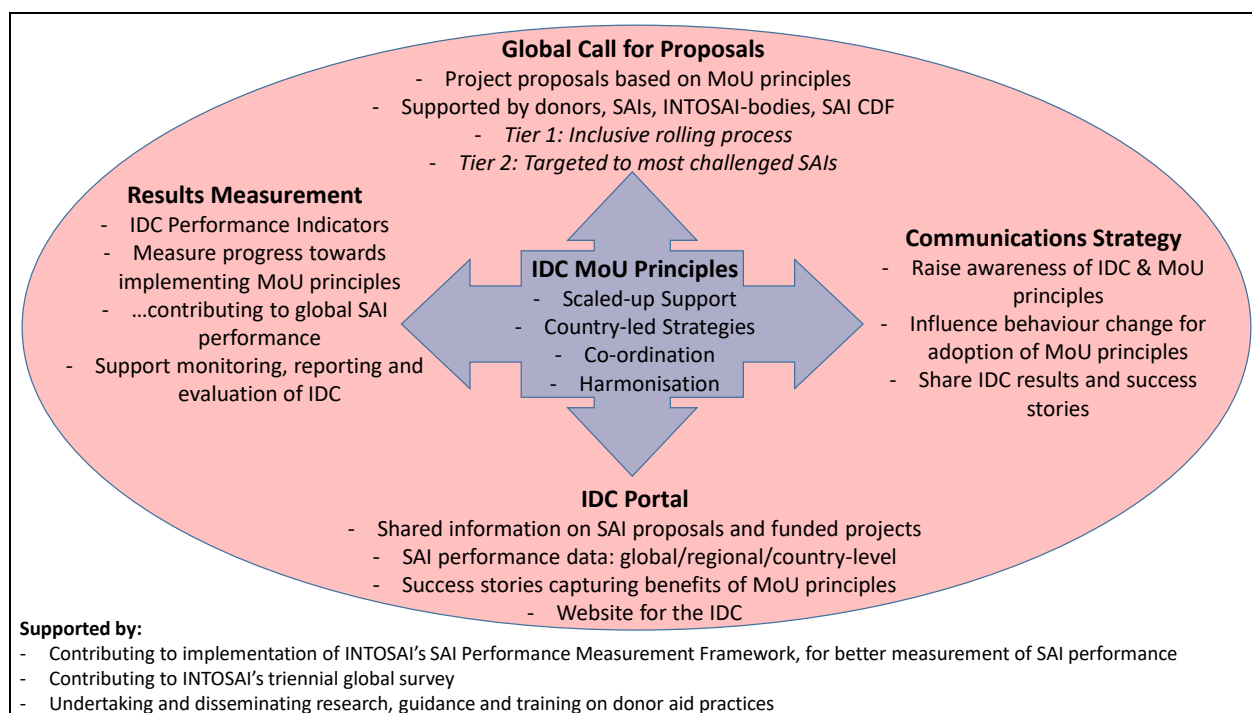
## Programme Implementation Strategy

### Value Proposition of the INTOSAI-Donor Cooperation

The Cooperation is a strategic partnership between INTOSAI and 23 development partners to scale up and strengthen support to 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.

### Strategic Pillars of the INTOSAI-Donor Cooperation

The Steering Committee responded to the findings of the INTOSAI-Donor Cooperation Evaluation<sup>20</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 following diagram.



<sup>20</sup> Evaluation of the INTOSAI-Donor Cooperation, 12 August 2015

## Global Call for Proposals

The GCP is expected to become the Cooperation's primary mechanism for scaling-up and strengthening support to SAIs in developing countries, having been ranked as one of the Cooperation's most important activities<sup>21</sup>. The Cooperation will address the evaluation findings through ensuring that proposals more firmly adhere to the MoU principles, as well as strengthening processes and communications. To ensure the GCP remains inclusive, but also recognise that the most challenged SAIs may be the least able to assess and articulate their needs, and have been the least successful in getting their proposals funded, the Cooperation agreed on the following two-tier approach:

- 1<sup>st</sup> tier: an inclusive rolling process, whereby applicants develop and submit concept notes which are checked by the Secretariat against the MoU principles, before being shared with potential providers of support on a rolling basis. This will be complemented by regular batching and circulation of all proposals to SC members.
- 2<sup>nd</sup> tier: targeted support provided to the SAIs most in need of scaled-up and strengthened support. A GCP committee will be established to oversee the process and identify a small target group, initially no more than ten SAIs. The target SAIs and interested partners will work together to develop a needs-based proposal, in-line with the MoU principles, and provide support as required throughout the project management cycle.

The GCP will seek to better manage the expectations of applicants and providers of support through:

- Improved awareness raising of the GCP in line with the IDC communication strategy.
- Developing and disseminating fact sheets to highlight which donors are active in a country, as well as their strategic priorities and funding cycles.
- An enhanced focus on the quality of proposals especially with regard to adherence to the MoU principles.
- Stronger and clearer recording of proposals in the SAI capacity development database (as a part of the new IDC Portal), and tracking of progress in matching proposals with providers of support.
- More regular reporting of progress in matching to applicants and SC members.
- A greater role for SC members to act as change agents and communication gateways within their own organisations.
- Working with INTOSAI regional bodies as strategic partners, in accordance with their differing nature and capacities.

## Results Measurement

The S C endorsed the results framework in the Program Document<sup>22</sup> and further elaborated the Cooperation's draft Performance Measurement System<sup>23</sup>. It defined key performance indicators<sup>24</sup> at the levels of Cooperation objective, intermediate objective, expected results and outputs. This includes various performance indicators to measure progress on the strategic pillars of the Cooperation, developed together with the GCP, Database and Communications working groups. It also identified how the data would be collected, quality assured and reported, and identified two indicators at the global objective level, for informal tracking.

Indicators in the performance measurement system will enable measurement of performance of the Cooperation including progress towards implementing the MoU principles, as well as changes in aspects of SAI performance, aggregated to the global and regional level. It will therefore facilitate monitoring, reporting and future evaluations, provide the driver for SC dialogue on its own performance, and further efforts to change behaviour and implement the MoU principles. Data on the performance indicators will be recorded in, and made accessible through, the IDC Portal, and key achievements communicated in line with the Cooperation's communications strategy.

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<sup>21</sup> Evaluation of the INTOSAI-Donor Cooperation, 12 August 2015, P.32

<sup>22</sup> INTOSAI-Donor Cooperation Program Document, 18 February, Annex 2

<sup>23</sup> INTOSAI-Donor Cooperation Program Document, 18 February, Annex 3

<sup>24</sup> Including baselines, milestones, targets and data sources

## **INTOSAI-Donor Cooperation Portal**

The Steering Committee agreed to establish a Portal that integrates an upgraded SAI Capacity Development Database, and the Cooperation's existing website, into a comprehensive web portal which also includes data on SAI performance and communication materials including country-focussed success stories. The IDC Portal will also include country sites, providing a country-focused overview of the information in the Portal: GCP proposals, capacity development projects (country-level, and participation in regional/global projects), published SAI performance data, and success stories.

The Steering Committee believes that by enhancing the content and usefulness of the Portal, it will address some of the incentive issues which hampered the complete, timely and accurate provision of information in the former Database. In addition, the Secretariat is continuing its efforts to address Database challenges raised in the Evaluation, through strengthening and streamlining the Database, enhancing functionality, improving guidance for users and reinforcing communications.

The IDC Portal will become the primary tool to enhance the Cooperation's visibility, and to give the Cooperation a recognisable identity and branding, supported by the new IDC logo developed by the Communications working group.

## **Communications Strategy**

The Steering Committee recognised the Evaluation findings that the Cooperation should better communicate its results, and seek to influence behaviour change among the INTOSAI and Donor communities. It approved the Cooperation's Value Proposition (above), as a strategic partnership to scale-up and strengthen support to SAIs, including through behaviour change for adoption of the MoU principles. It also developed an IDC logo to strengthen brand recognition of the Cooperation.

It also recognised that while the Cooperation has its own value proposition, identity and governance arrangements, it is one of numerous vehicles which contributes to strengthening SAI performance, and performance changes cannot be attributed solely to the work of the Cooperation. It therefore seeks to better communicate the results and success stories of the combined efforts of the INTOSAI and Donor communities in strengthening SAI performance, and where possible, show how the MoU principles and Cooperation activities contributed to these results.

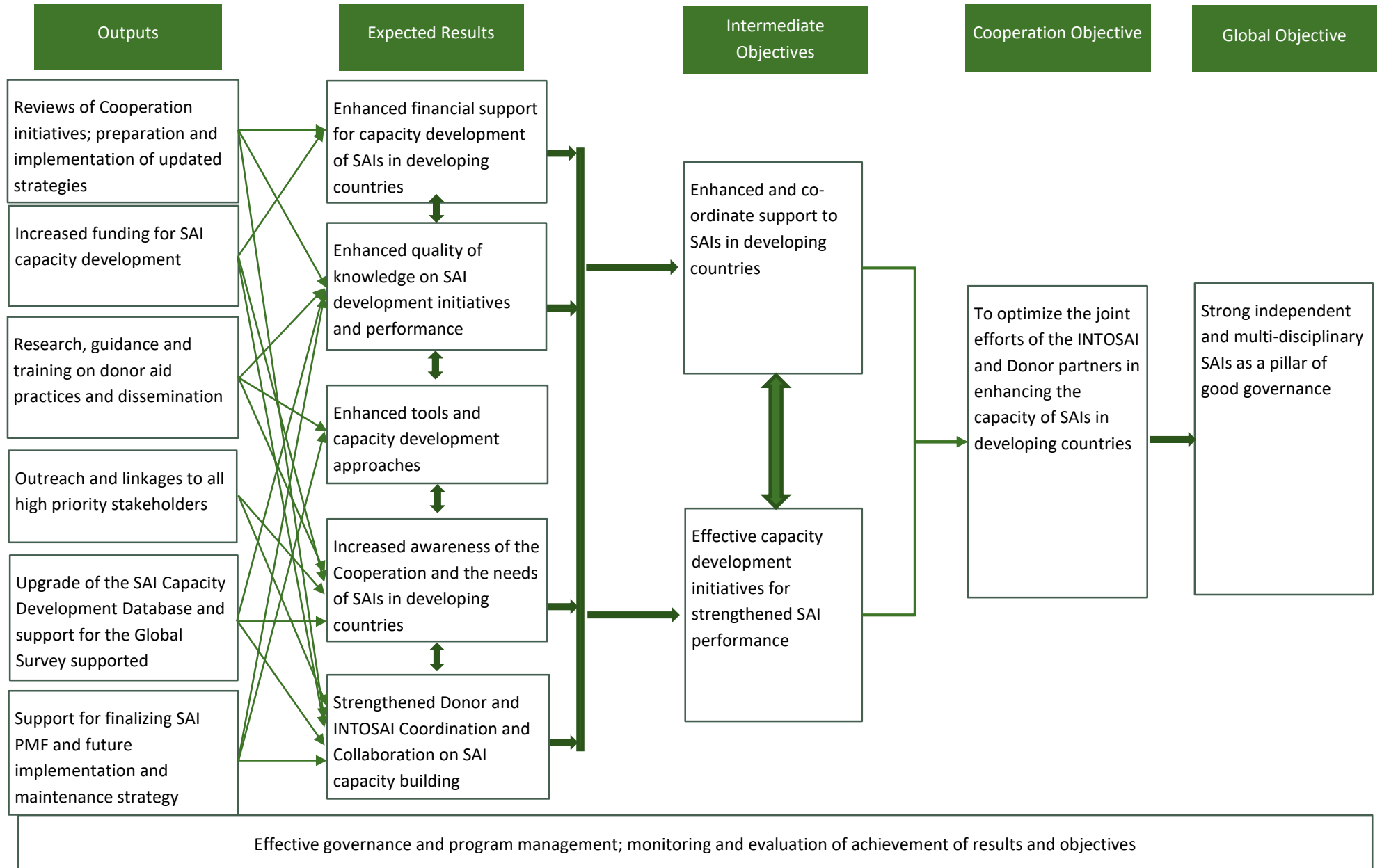
The Communications Strategy identifies five communication objectives, grouped around maintaining support for the Cooperation and influencing behaviour change. It sets forward three key messages to be consistently communicated by SC members, and proposes the development of supporting communications materials. It also highlights the fundamental role that SC members play as change agents, with the responsibility to act as the link to the relevant staff within their own organisations.

A key element of the Strategy is that country-level results and success stories from SAI capacity development initiatives should be used to reach the communication objectives and support behaviour change. The country-level lens is critical for telling a story to the audience: even a regional or global program is best illustrated by focusing on successes in specific countries.

## **Supporting Activities including SAI PMF**

A SC working group was established to make recommendations regarding the SC's future role in relation to the **SAI PMF**, following expected INTOSAI endorsement in December 2016. It worked in coordination with an INTOSAI group that developed a SAI PMF Strategy 2017-19, and considered the future strategic governance and implementation lead on SAI PMF. The SC working group recommended that future governance, implementation and resourcing for SAI PMF should be an INTOSAI responsibility, to secure INTOSAI ownership of SAI PMF. In line with this recommendation, INTOSAI placed the strategic governance lead for SAI PMF within its CBC, and IDI agreed to take on the role of operational lead. Hence from 2017 onwards, the Cooperation's activities and budgets now exclude support for SAI PMF.

## Programme Results Framework & Indicators



## INTOSAI-Donor Cooperation Results Systems

The results system seeks to facilitate monitoring, reporting and evaluation of the INTOSAI-Donor Cooperation (the Cooperation), including its relevance and contribution to sustainable performance improvements in SAIs, and ultimately the contribution of SAIs to Sustainable Development Goal 16.6: Develop effective, accountable and transparent institutions at all levels. The Cooperation's value proposition focuses on bringing together partners with shared goals, influencing policies and priorities, changing behaviours to strengthen collaboration, facilitating more effective support to strengthening SAIs, and communicating the results and successes of the INTOSAI and Donor communities in strengthening SAIs.

The necessary components of the results system are indicators, baselines, milestones and targets at relevant levels of the results chain, including contribution (*as distinct from attribution*) to the Global Objective and Cooperation Objective.<sup>25</sup> It also identifies data sources, drawing where possible on existing data, and the responsibilities, frequency and cost of data collection. Baselines are drawn *inter alia* from the 2014 Global SAI Stocktaking report, which draws on a number of diverse underlying data sources, as well as IDI's Strategic Plan Results Framework, which in addition draws on aggregated and anonymized information from SAI PMF assessments. These are supplemented by indicators and baselines from the Cooperation's 2014 Performance and Financial report. The Output Indicators may be further developed in light of the proposals by the various Steering Committee working groups.

**SAI PMF:** During the Program period, the Cooperation's role in relation to SAI PMF has changed as the role of global coordination and support for SAI PMF has been transferred from the INTOSAI-Donor Secretariat to the IDI, effective January, 2017. Also, funding for SAI PMF implementation will no longer be channelled through the Cooperation's budget. Members of the Cooperation will retain a role as members of the SAI PMF advisory group, and it is expected that the Framework will be used as the preferred global framework for assessing SAI performance. As a result, the Results System retains some indicators, at the level of expected results, relating to SAI PMF assessments, but does not include output indicators on the global coordination and support role beyond 2016.

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<sup>25</sup> Preliminary Global Objective indicators measuring the enabling environment of SAIs are tracked informally during the program period, with the intention of including them (or revised versions of them) in the results framework in the next program period. The Global Objective Indicators provide the Cooperation with important information about whether country environments support effective SAIs that can make a difference but measure important factors which are beyond the direct control of SAIs, and a long way removed from the results of the Cooperation. Please see Annex 1 of the IDC Results System.



## Measuring the Performance of the Cooperation, and its Efforts to Strengthen the Performance of SAIs<sup>26</sup>

### Cooperation Objective Indicators

<b>COOPERATION OBJECTIVE: Optimize the joint efforts of INTOSAI and Donor partners in enhancing the capacity of SAIs in developing countries<sup>27</sup></b>				
<b>Cooperation Objective Indicator CO1: Transparency of Audit Reports</b>	<b>Baseline 2014</b>	<b>Milestone 1 2016</b>	<b>Milestone 2 2017</b>	<b>Target 2020</b>
a) Percentage of developing country SAIs reporting that at least 80% of their completed audit reports were made available to the public in the previous financial year.	a) 48 % <sup>28</sup>		a) 50 %	a) 60 %
b) Percentage of developing country SAIs reporting that they did not make any reports public in the previous financial year.	b) 15 %		b) 10 %	b) 5 %
	<b>Achieved:</b>		a) 39 % b) 37 %	a) % b) %
	<b>Source:</b> a) INTOSAI triennial Global Survey (Calculation based on data from GS Q44 and 45) b) INTOSAI triennial Global Survey (Calculation based on data from GS Q44 and 45)			
<b>Cooperation Objective Indicator CO2: ISSAI Implementation</b>	<b>Baseline 2015<sup>29</sup></b>	<b>Milestone 1 2016</b>	<b>Milestone 2 2017</b>	<b>Target 2020</b>
Total number and percentage <sup>30</sup> of developing country SAIs that have undergone a SAI PMF assessment and have reached the following SAI PMF scores in their journey towards ISSAI implementation:	a) 11 (58 %) b) 9 (47 %) c) 9 (47 %)		a) To be tracked b) To be tracked c) To be tracked	a) To be tracked b) To be tracked c) To be tracked
<b>Financial Audit Process</b>	<b>Achieved:</b>		a) 11 (52%) b) 10 (48%) c) 11 (55%)	
a) SAI PMF assessment score of 2 or higher on SAI-12 [Pilot version] or SAI-10 [Endorsement version]	<b>Source:</b> Secretariat review of all available SAI PMF assessments (Note that in calculating the baselines, indicators marked as not applicable (NA) were included in the sample, effectively treating these as cases where the threshold was not met. This has been corrected in calculating the 2017 milestones).			
<b>Performance Audit Process</b>				
b) SAI PMF assessment score of 2 or higher on SAI-16 [Pilot version] or SAI-13 [Endorsement version]				
<b>Compliance Audit Process</b>				
c) SAI PMF assessment score of 2 or higher on SAI-14 [Pilot version] or SAI-16 [Endorsement version]				

<sup>26</sup> Measurement takes place at the end of the calendar year in question (i.e. "Baseline 2014" measures the situation as at 31 December 2014).

<sup>27</sup> Cooperation Objective indicators are used for monitoring the overall performance improvement of SAIs. Such high level performance changes are the result of all forms of SAI capacity development and can not be attributed solely to the INTOSAI-Donor Cooperation.

<sup>28</sup> The baseline has been corrected from 70% in a prior version. 70% was the figure for all countries globally, including high income countries. The milestones and targets have been adjusted accordingly, from 75% and 80% respectively.

<sup>29</sup> Calculated on the basis of 19 available SAI PMF-reports.

<sup>30</sup> The number of available SAI PMF assessments carried out by developing country SAIs that reached the required scores. The percentage in brackets is calculated as the percentage of the available assessments.

Cooperation Objective Indicator CO3: Strategic Planning	Baseline 2015 <sup>31</sup>	Milestone 1 2016	Milestone 2 2017	Target 2020
Percentage of developing country SAs with a high quality strategic planning cycle <b>(MoU Principle)</b> <i>a) Measured by SAI PMF assessment score of 3 or higher on SAI-8 [Pilot version] or SAI-3 [Endorsement version];</i> <i>b) Measured by answers to questions in the INTOSAI Global Survey</i>	a) 37 % b) N/A		a) 47% b) 60%	a) 57% b) 75%
	<b>Achieved:</b>		a) 28% b) 30%	a) % b) %
	<b>Source:</b> a) Secretariat review of all available SAI PMF assessments b) INTOSAI triennial Global Survey (Questions 64-68) <sup>32</sup>			
Cooperation Objective Indicator: CO4: Audit Coverage	Baseline 2014	Milestone 1 2016	Milestone 2 2017	Target 2020
Percentage of SAs in developing countries meeting the following 'audit coverage' criteria for each audit discipline: <ul style="list-style-type: none"> <li>Financial audit: at least 75% of financial statements received are audited (including the consolidated fund / public accounts or where there is no consolidated fund, the three largest ministries)</li> <li>Compliance audit: the SAI has a documented risk basis for selecting compliance audits that ensures all entities face the possibility of being subject to a compliance audit, and at least 60% (by value) of the audited entities within the SAI's mandate were subject to a compliance audit in the year</li> <li>Performance audit: on average in the past three years, the SAI has issued at least ten performance audits and/or 20% of the SAI's audit resources have been used for performance auditing</li> </ul>	<b>Financial:</b> LDC & LI = 69% LMI = 69% UMI = 66% <b>Compliance:</b> LDC & LI = 57% LMI = 64% UMI = 59% <b>Performance:</b> LDC & LI = 38% LMI = 44% UMI = 55%		<b>Financial:</b> LDC & LI = 72% LMI = 72% UMI = 69% <b>Compliance:</b> LDC & LI = 60% LMI = 67% UMI = 62% <b>Performance:</b> LDC & LI = 41% LMI = 47% UMI = 58%	<b>Financial:</b> LDC & LI = 75% LMI = 75% UMI = 72% <b>Compliance:</b> LDC & LI = 63% LMI = 70% UMI = 65% <b>Performance:</b> LDC & LI = 44% LMI = 50% UMI = 61%
	<b>Achieved:</b>		<b>Financial audit:</b> LDC & OLI = 71% LMI = 60% UMI = 69% <b>Performance audit:</b> LDC & OLI = 32% LMI = 58% UMI = 49% <b>Compliance audit:</b> LDC & OLI = 48%	<b>Financial:</b> LDC & OLI = % LMI = % UMI = % <b>Performance:</b> LDC & OLI = % LMI = % UMI = % <b>Compliance:</b> LDC & OLI = %

<sup>31</sup> Calculated on the basis of 19 available SAI PMF reports.

<sup>32</sup> Specific definition given in file 'IDC Results Framework – Explanation to Calculation of Indicators'

			LMI = 54% UMI = 69%	LMI = % UMI = %
<b>Source:</b> INTOSAI Triennial Global Survey (Questions 37, 41 & 39)				

### Intermediate Objective Indicators

<b>INTERMEDIATE OBJECTIVE 1: Enhance and Coordinate support to SAIs in Developing Countries</b>				
<b>Intermediate Objective Indicator: IO1</b>	<b>Baseline 2015</b>	<b>Milestone 1 2016</b>	<b>Milestone 2 2017</b>	<b>Target 2018</b>
a) Cumulative number of significant capacity development initiatives originating from the Global Call for Proposals and/or funded through the SAI CDF (i.e. exceeds \$0.3 million for the SAI, and/or has a duration of 2 years or longer)	a) Baseline 41 <sup>33</sup> b) 51 %	a) 45 b) 55%	a) 55 b) 60%	a) 65 b) 65%
b) Percentage of developing countries which, in the year in question, have participated in / benefitted from a significant capacity development initiative (i.e. exceeds \$0.3 million for the SAI, and/or has a duration of 2 years or longer)	<b>Achieved:</b>	a) 42 b) 41 %	a) TBC b) TBC%	a) b) %
<b>Source:</b> a) Secretariat monitoring of initiatives originating from the GCP and SAI CDF b) Secretariat calculations based on SAI Capacity Development Database				
<b>INTERMEDIATE OBJECTIVE 2: Effective capacity development initiatives for strengthened SAI performance</b>				
<b>Intermediate Objective Indicator: IO2</b>	<b>Baseline 2014</b>	<b>Milestone 1 2016</b>	<b>Milestone 2 2017</b>	<b>Target 2018</b>
Percentage of capacity development initiatives originating from the Global Call for Proposals and/or funded through the SAI CDF, which are aligned with the strategies of participating SAIs, designed based on a robust needs assessment, and (where relevant) evaluated as fully or substantially achieving their purpose <sup>34</sup> <b>(MoU Principle)</b>	100 % (Not disaggregated by type of initiative)		a) 80 % b) 80 %	
a) Global and regional initiatives b) Bilateral initiatives	<b>Achieved:</b>		a) TBC% b) TBC%	N/A
<b>Source:</b> Secretariat monitoring survey and review of evaluations of initiatives originating from the GCP and SAI CDF				

### Expected Results Indicators

<b>EXPECTED RESULT 1: Enhanced financial support for capacity development of SAIs in developing countries</b>				
<b>Expected Result Indicator: ER1</b>	<b>Baseline 2014</b>	<b>Milestone 1 2016</b>	<b>Milestone 2 2017</b>	<b>Target 2018</b>
	US \$62 million	US \$70 million	US \$75 million	US \$80 million

<sup>33</sup> Calculated on the basis of projects originating from the Global Call for Proposals and SAI CDF data.

<sup>34</sup> Baseline from a small sample, expect figures in future years on a larger sample to be smaller

Moving three year average annual financial support for the benefit of SAIs in developing countries <b>(MoU Principle)</b>	<b>Achieved:</b>	US \$69 million	US \$68.4 million	US \$ million
	<b>Source:</b> Secretariat calculations extracted from SAI Capacity Development Database. The figure is determined by calculating the average of the total annual support provided in the past three years.			
<b>EXPECTED RESULT 2: Enhanced quality of knowledge on SAI development initiatives and performance</b>				
<b>Expected Result Indicator: ER2</b>	<b>Baseline 2015</b>	<b>Milestone 1 2016</b>	<b>Milestone 2 2017</b>	<b>Target 2018</b>
Cumulative number of developing countries with a SAI performance report based on the SAI PMF framework	19	21	35	50
	<b>Achieved:</b>	19	34 (TBC at year end)	
	<b>Source:</b> IDI records of SAI PMF pilots			
<b>EXPECTED RESULT 3: Enhanced tools and capacity development approaches</b>				
<b>Expected Result Indicator: ER3</b>	<b>Baseline 2015</b>	<b>Milestone 1 2016</b>	<b>Milestone 2 2017</b>	<b>Target 2018</b>
Status of SAI PMF within INTOSAI	Pilot	Endorsed by Congress	N/A	N/A
	<b>Achieved:</b>	Endorsed by Congress	N/A	N/A
	<b>Source:</b> Official records of the XXII <sup>nd</sup> INCOSAI, and future CBC meeting records.			
<b>EXPECTED RESULT 4: Increased awareness of the Cooperation and Collaboration on SAI capacity development</b>				
<b>Expected Result Indicator: ER4</b>	<b>Baseline 2015</b>	<b>Milestone 1 2016</b>	<b>Milestone 2 2017</b>	<b>Target 2018</b>
Percentage of survey respondents stating that they are fully/significantly aware of:  a) The nature of the Cooperation as a Strategic Partnership b) The Cooperation’s main outputs c) The MoU principles, as stated in the Communications Strategy	N/A	N/A	N/A	75% (for each response)
	<b>Achieved:</b>	N/A	N/A	a) % b) % c) %
	<b>Source:</b> Triannual communications survey, sent to donor SC members for distribution to a representative sample of staff involved in PFM / SAI capacity development work; and staff of SAI international relations departments in a representative sample of SAIs across different regions.			
<b>EXPECTED RESULT 5: Strengthened donor and INTOSAI coordination and collaboration on SAI capacity development</b>				
<b>Expected Result Indicator: ER5</b>	<b>Baseline 2014</b>	<b>Milestone 1 2016</b>	<b>Milestone 2 2017</b>	<b>Target 2018</b>
Percentage of developing countries with an established donor coordination group to facilitate coordination of support to the SAI, in which all providers of support participate <b>(MoU Principle)</b>  a) As reported by SAIs	a) 35% b) N/A	N/A	a) 50% b) 50%	N/A
	<b>Achieved:</b>	N/A	a) 47% b) TBC%	N/A

b) As reported by donors	<b>Source:</b> a) INTOSAI Triennial Global Survey (next due 2017) b) Targeted survey among donor members of the SC
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#### Technical Notes

Origin of Initiatives: A number of indicators within the results system refer to “capacity development initiatives originating from the Global Call for Proposals and/or funded through the SAI CDF”. To collect data on these indicators, the Secretariat will compile a list of such initiatives as the target population. In cases where the origin of the initiative is unclear or disputed, the Secretariat shall initially follow a broad and inclusive approach by considering all initiatives that are linked to GCP concept notes as originating from the GCP, and shall seek confirmation of this from the recipient SAI (and if applicable, provider of support). Where the recipient SAI confirms an initiative does not match with its GCP concept note, it shall be excluded from the target population.

## Exit Strategy

Towards the end of each program phase, the INTOSAI-Donor Steering Committee will review the continuing need for the Cooperation, and make a decision on its continuation, and will also make decision on the continued hosting of the Secretariat in IDI, in consultation with the IDI Board.

Similarly, the IDI Board will make decisions on the continued hosting of the Secretariat by IDI, in consultation with INTOSAI Donor SC, following review of the Cooperation's Program Document for the forthcoming period, and subject to satisfactory funding (or likely commitments) being made available for the work of the Secretariat.

## Risk Management

For the Cooperation to achieve its purpose, key risks must be identified and effectively managed. As the highest organ of the Cooperation, the SC is collectively responsible for the risk management framework and approving the risk management approach. Between SC meetings, the SC leadership will be responsible for risk management, and will decide whether and when to raise issues with the full SC. The Secretariat will be responsible for maintenance of the risk register, and bringing new risks to the attention of the SC leadership.

The SC will:

- Annually review (at the SC meeting) the risk register, to ensure all significant risks are identified and effectively managed, and approve the risk management approach

The SC leadership will:

- Review the risk register every six months (including prior to the SC meeting), to ensure all significant risks are identified and effectively managed, and approve the risk management approach.
- Review new critical risks and risks that are being realized, when brought to its attention by the Secretariat, and approve the approach to managing these risks

The Secretariat will:

- Develop and maintain a risk register recording critical risks to implementation of the program purpose (below)
- Propose a risk response (tolerate, treat, transfer or terminate) to each critical risk identified
- Propose mitigating measures to reduce the likelihood and/or impact of residual risks
- Propose a risk owner to undertake the mitigating measures for each residual risk
- Regularly review and update the risk register, and submit to the SC leadership and full SC for approval as required above
- Bring new critical risks and risks that are being realised to the attention of the SC leadership, IDI board, funding donors and SC as appropriate

### Identification of Key Risks

Key risks are those factors which are under the control of members of the Cooperation, but which could undermine achievement of the program purpose if not appropriately managed. Risks outside the control of members of the Cooperation are considered program assumptions, and dealt with as part of the program results framework.

## INTOSAI-Donor Cooperation Program Risk Register

Risk	Likelihood (H/M/L)	Impact (H/M/L)	Response	Mitigating Measures	Responsibility for Mitigating Measures	Residual Risk
1. Secretariat has insufficient staff and financial resources to provide the requested support to the Cooperation	Medium	High	Treat	Give high priority to recruitment processes. Focus on high priority activities and cost cutting. Seek further donor funding. Seek more in-kind support from SAIs.	All SC members, Secretariat	Medium
2. Perceptions of potential conflicts of interest within the governance structures of the Cooperation damages its credibility and undermines support for the Cooperation and its potential impact	Low	High	Treat	SC to remain vigilant against potential conflicts of interest, and to raise any such conflicts at SC meetings, for inclusion on the Cooperation risk register. Existing perceived conflicts included below.  Define capacity development roles clearly and segregate duties where ever potential conflicts arise.	All SC members	Low
3. There is insufficient awareness and application of the MoU principles among the INTOSAI and Donor communities, thus not delivering the behavioural change required to enhance the effectiveness of SAI capacity development support	Medium	High	Treat	Increased awareness raising of the MoU principles within INTOSAI and international development fora.  Increased communication of results and successes, and implementation of communications strategy.	All SC members, Secretariat	Medium
4. There are insufficient donors willing to fund the SAI CDF, leading to it being closed down. This could undermine the ability of the Cooperation to ensure SAI capacity development funding goes where it is most needed.	High	Medium	Treat	The current SAI CDF funding is committed and without replenishment, the SAI CDF will be closed down. The managing agent will make one final advocacy effort on the benefits of pooled funding, to secure contributions from new donors.	SC donor members	High
5. Information on the database is inaccurate and incomplete, undermining its effectiveness in facilitating better coordination of capacity development support, and tracking volumes of support	High	Medium	Treat	Development of new IDC Portal will make the database/ website more useful and interesting  SC members to provide updated information regularly  Secretariat to carry out quality control of the data	All SC members, Secretariat	Medium

Risk	Likelihood (H/M/L)	Impact (H/M/L)	Response	Mitigating Measures	Responsibility for Mitigating Measures	Residual Risk
6. Insufficient, credible global and regional information on SAI performance and results from SAI capacity development initiatives to demonstrate the results and achievements of the Cooperation.	Medium	High	Treat	<ul style="list-style-type: none"> <li>• Collaboration between partners that also need such global and regional information</li> </ul>	Secretariat, all SC members	Medium
				<ul style="list-style-type: none"> <li>• Establish systems to collect and aggregate such information, and guarantee anonymity of country level information where requested</li> </ul>	Secretariat and IDI	
				<ul style="list-style-type: none"> <li>• Continually promote measurement of SAI performance and SAI capacity development results, and publication where appropriate</li> </ul>	All SC members	
7. Insufficient donor interest for supporting GCP Tier 2	Medium	High	Treat	Ramp up engagement activities and promotion work to emphasize the importance of tier 2 round	All SC members	Medium
8. Insufficient SAI engagement in participating in Tier 1	High	Medium		Reach out to eligible SAIs and regional organizations to stimulate submission of new concept notes.	Secretariat	Medium
9. Insufficient donor interest for supporting Tier 1	High	Medium	Treat	<p>Work to improve upon concept notes in target SAIs and engage with potential donors who are active in their regions.</p> <p>Engage with other providers of support</p>	Secretariat	Medium



## IDI DEVELOPMENT

### Background

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
- Strong stakeholder relations and partnerships

To effectively implement its mandate, the IDI needs however to continuously improve its own capacity and performance. In the period 2018-19 IDI gives priority to the following internal development projects to achieve the outcomes set out in the strategic plan<sup>35</sup>:

1. Embed the Organisational Review
2. Further Develop and Implement IDI Policies
3. Improve the Efficiency of Internal Processes
4. Staff Development
5. Mid-term External Review of Implementation of the IDI Strategic Plan 2014-2018
6. Develop the New IDI Strategic Plan
7. Strengthen Communications

### Programme Profile

<b>Full Name</b>	<i>IDI Capacity Development</i>
<b>Duration</b>	<i>2018 - 2019</i>
<b>Link to SAI &amp; IDI Outcomes</b>	<i>Linked to all strategic priorities of the IDI. It will facilitate IDI in improving the efficiency of the capacity development programmes and its role as host for the INTOSAI-Donor Cooperation Secretariat, by facilitating better use of available resources. It covers the IDI outcomes 1, 2 and 4.</i>
<b>Participants</b>	<i>IDI Board, IDI management and IDI staff</i>
<b>Cooperation Partners</b>	
<b>Funding Sources &amp; Budget</b>	<i>IDI basket funds</i>

### Project Implementation Matrix

The projects will be implemented by involvement of the IDI Board, management and staff through a participative approach where staff are involved in the different projects including planning, developing and implementing them as new IDI practices.

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<sup>35</sup> Note that this list does not include delivery of recurring internal activities, such as maintenance of the new website, implementation of IDI's communication activities (newsletters and social media), appointment of new Board members etc.

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DEVELOPMENT AREA	2018	2019
<b>IDI Organizational Review</b>	1. Make further changes as required following organisational review, e.g. adjust budgeting and accounting system, clarify reporting lines for program managers with responsibility for different INTOSAI regions	
<b>IDI Policies</b>	1. Revise IDI Policies: Special focus on remuneration in first quarter and compliance with new EU Data Storage Requirements in second quarter. 2. Launch activities for implementation of updated policies	
<b>Improve the Efficiency of Internal Processes</b>	1. Review administrative processes for budgeting, monitoring and reporting (including performance measurement systems and success stories)	1. Further examination of digitization of administrative and archiving processes
<b>Staff Development</b>	1. Training according to needs identified through the annual staff appraisals in 2017 2. Develop IDI competency framework to inform recruitment, induction, staff development and performance appraisal system.	1. Training according to needs identified through the annual staff appraisals in 2018 2. Embed competency framework into IDI HR systems
<b>Mid-term Review of the Implementation of the IDI Strategic Plan 2014-2018</b>	1. Formulate IDI response to review and factor into development of Strategic Plan	
<b>Develop New IDI Strategic Plan</b>	1. Continue with the development of the new IDI Strategic Plan 2. IDI Strategic Plan to be approved by the IDI Board in November 2018	
<b>Strengthen Communications</b>	1. Develop IDI Communications Strategy for next Strategic Planning Period, based on stakeholder analysis	1. Implement Communications Strategy 2. Strengthen management of IDI contacts and link to communication activities

## ANNEX 1: IDI RESULTS FRAMEWORK

To effectively monitor the performance of IDI during the Strategic Plan period 2014-2018, the IDI Results Framework has been developed. The framework will monitor the results in the context of SAI and IDI Outcomes. The framework endeavours to ascertain SAI outcomes, which describe the value and benefits delivered by SAIs. SAI Outcomes are the results of the three aspects of values and benefits of SAIs being ‘contributing to strengthening the accountability, transparency and integrity of government and public entities sector; demonstrating ongoing relevance to citizens and other stakeholders; and leading by example’. The SAIs are responsible for these outcomes which are determined by a number of contributing factors. They have been included in the IDI’s results framework because these are the ultimate ends to which all IDI programmes aim to contribute, even though these changes may go beyond the scope of influence of the IDI, and SAIs’ performance cannot be fully attributed to the IDI outcomes. The IDI outcomes are the results achieved in the four main areas of IDI strategy – effective capacity development programmes, use of global public goods, stronger regional bodies, networks and communities and scaled up and more effective support. The measures in these areas indicate the degree of success achieved by the IDI in the implementation of this strategic plan. While the IDI is fully responsible for the nature and extent of capacity development efforts, the IDI only has influence on outcomes that largely lie within the control of the SAIs.

The indicators are monitored through the results framework in respect of the results applicable to the IDI beneficiary base comprising SAIs of countries or territories on the DAC list of ODA eligible recipients, which are members of INTOSAI and/or INTOSAI Regional and Sub-Regional Bodies

The results framework relies on different sources of information to set baselines, milestones and targets. These sources include the triennial IDI/INTOSAI Global Surveys (2014 and 2017), SAI PMF assessments<sup>36</sup>, iCAT (ISSAI Compliance Assessment Tools) reviews, PEFA data<sup>37</sup>, the International Budget Partnership’s Open Budget Survey<sup>38</sup>, the annual IDI Performance and Accountability Reports, INTOSAI-Donor Cooperation reports, Global Call for Proposals’ consolidated results, results from Internal/External evaluations at the IDI, SAI Capacity Development Database and a monitoring sample<sup>39</sup>.

The SAI Outcome indicators along with the constituent sub indicators are monitored with respect to the baselines figures applicable for 2014. The targets have been indicated for 2017 and the results will feed into the development of the next IDI strategic plan 2019-2023 during 2018. The main reason for monitoring the SAI outcomes on a triennial basis is the convenience of obtaining data as these indicators pertain to the SAIs’ performance and results.

Most of the IDI Outcome indicators will be monitored on an annual basis through till 2017 in comparison to the baselines set for 2014. The targets for 2015 and 2016 have not been indicated for some of the indicators which rely on the triennial IDI/INTOSAI Global Survey for information. In case of indicators measuring cumulative results, the figures for 2015 and 2016 will be treated as milestones towards 2017 targets. Results for 2015 have been updated where applicable.

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<sup>36</sup> Note that for SAI PMF assessments, any self-assessment reports must have a QA statement demonstrating independent verification of the facts, as well as the proper application of the SAI PMF methodology, otherwise they are not used for this results framework.

<sup>37</sup> The Public Expenditure and Financial Accountability (PEFA) Programme was founded in 2001 as a multi-donor partnership between seven donor agencies and international financial institutions to assess the condition of country’s public expenditure, procurement and financial accountability systems and develop a practical sequence for reform and capacity-building actions. It contains two specific indicators which capture the performance of SAIs.

<sup>38</sup> The Open Budget Survey is an independent, comparative, and regular measure of budget transparency, participation, and oversight. It scores and ranks countries around the world through a bi-annual survey that measures observable facts in the above areas. Data is currently available for 2006, 2008, 2010 and 2012. 2014 data is expected shortly. It includes a number of questions related to SAIs.

<sup>39</sup> In 2014, IDI collected data from a Monitoring Sample of 30 SAIs. SAIs for the sample were selected to represent all INTOSAI regions, SAIs of different sizes, and the availability of data on the SAIs. Different sources of existing data were used to assess the 30 SAIs. In addition, a questionnaire and semi-structured telephone interviews were conducted with 15 SAIs, to crosscheck and complement other sources of information.

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**SAI Outcome Indicators:**

<b>SAI Outcome Indicator: SO1 (Timely Issuance of Audit Reports)</b>	<b>Baseline 2014<sup>40</sup></b>	<b>Target 2017</b>
<b>SO1</b> Percentage of SAIs in developing countries that issue <sup>41</sup> their annual audit reports within the established legal time frame	LDC & OLI = 53 % LMI = 77 % UMI = 72%	LDC & OLI = 60% LMI = 80% UMI = 80%
	<b>Achieved:</b>	LDC & OLI = 50% LMI = 81% UMI = 83%
	<b>Source:</b> INTOSAI Triennial Global Survey 2017, Question 43, as reported in the INTOSAI Stocktaking Report 2017.	
<b>SAI Outcome Indicator: SO2 (Timely Publication of Audit Reports)</b>	<b>Baseline 2014</b>	<b>Target 2017</b>
<b>SO2</b> Percentage of SAIs in developing countries (for which a PEFA assessment is publicly available) in which all external audit reports on central government consolidated operations are made available to the public through appropriate means within six months of completed audit.	LDC & OLI = 40% LMI = 70% UMI = 80%	LDC & OLI = 50% LMI = 75% UMI = 85%
	<b>Achieved:</b>	LDC & OLI = 41% LMI = 73% UMI = 64%
	<b>Source:</b> IDI review of latest published PEFA reports (PEFA 2011 PI-10, criteria (iv), or PEFA 2016 PI-9 element 5), as reported in the INTOSAI Stocktaking Report 2017.	
<b>SAI Outcome Indicator: SO3 (Implementing the ISSAI Prerequisites)</b>	<b>Baseline 2014</b>	<b>Target 2017</b>
<b>SO3</b> Percentage of SAIs in developing countries that have undertaken an assessment of their mandate, transparency and accountability, quality and ethical practices which confirm the provisions of Level 2 ISSAIs – Prerequisites for functioning of Supreme Audit Institutions – are generally implemented in practice <b>Sub-indicators</b>		
<b>SO3.1</b> % of SAIs in developing countries that have decided to adopt the level 2 ISSAIs <sup>42</sup>	83%	95%
	<b>Achieved:</b>	N/A
	<b>Source:</b> Monitoring Sample	<b>Source:</b> None. Global survey only asked about level 3 ISSAI adoption. IDI decided not to conduct a monitoring survey as almost all data could be collected from other sources.

<sup>40</sup> Classification based on OECD-DAC classification effective for reporting on 2012 and 2013 flows. LDC = least developed countries. LI = other low income countries. LMI = lower middle income countries. UMI = upper middle income countries.

<sup>41</sup> Refers to the issuing of the audit reports by the SAI to the Parliament or other recipients determined by law.

<sup>42</sup> ISSAI 20, 30 and 40, as ISSAI 10 is not a SAI decision

<b>SO3.2</b> % of SAIs in developing countries that have undertaken an assessment of their compliance with the level 2 ISSAIs, using the level 2 iCATs and/or SAI PMF	20%	30%
	<b>Achieved:</b>	47%
	<b>Source:</b> Records of SAI PMF and iCAT assessments	<b>Source:</b> Analysis of records of SAI PMF and iCAT assessments, by IDI Strategic Support Unit (SSU).
<b>SO3.3</b> % of SAIs in developing countries that have ISSAI compliant manuals and policies in place for:		
SO3.3 (i) Code of Ethics (ISSAI 30), including monitoring system	77%	85%
	<b>Achieved:</b>	80%
	<b>Source:</b> Monitoring Sample	<b>Source:</b> SAI PMF (Pilot): SAI-18 dim (i) score 1 or higher, or SAI PMF (Final): SAI-4 dim (i) score 1 or higher. Analysis by IDI SSU.
SO3.3 (ii) Quality Control (ISSAI 40) a. Quality control b. Quality assurance	a. No baseline b. 47%	a. 55% b. 55%
	<b>Achieved:</b>	a. 40% b. 21%
	<b>Source:</b> a. NA b. Monitoring Sample	<b>Source:</b> a. SAI PMF (Pilot): SAI-9 dim (iii) score 3 or higher, or SAI PMF (Final): SAI-4 dim (iii) score 3 or higher. Analysis by IDI SSU. b. SAI PMF (Pilot): SAI-9 dim (iv) score 3 or higher <sup>43</sup> . Analysis by IDI SSU.
<b>SO3.4</b> % of SAIs in developing countries that have generally implemented the ISSAIs, in practice, for:		
SO3.4 (i) Independence (ISSAI 10)	12%	20%
	<b>Achieved:</b>	44%
	<b>Source:</b> Global Survey: Q8, Q22, Q23, Q24 OBI: Q90, Q92 [All criteria to be met for a 'yes']	<b>Source:</b> SAI PMF (Pilot): SAI-6 and SAI-7, score 3 or higher on both (ignore any that are N/A); or SAI PMF (Final): SAI-1 and SAI-2, score 3 or higher on both (ignore any that are N/A). Analysis by IDI SSU.
SO3.4 (ii) Transparency and accountability (ISSAI 20) a. % of SAIs in developing countries that publish at least 80% of their completed audit reports b. % of SAIs in developing countries that measure and report publicly on their annual performance	a. 48% b. No baseline available	a. 55% b. 25%
	<b>Achieved:</b>	a. 39% b. 14%
	<b>Source:</b> a. Global Survey b. NA	<b>Source:</b> a. INTOSAI Triennial Global Survey 2017, Question 44-45, as reported in the INTOSAI Stocktaking Report 2017.

<sup>43</sup> Note there is no equivalent measure in the SAI PMF (final) version

		b. SAI PMF (Pilot): SAI-5 dim (iii), score 3 or higher, or SAI PMF (Final): SAI-3 dim (iv), score 3 or higher. Analysis by IDI SSU.
SO3.4 (iii) Code of Ethics (ISSAI 30), including monitoring system	7%	15%
	<b>Achieved:</b>	10%
	<b>Source:</b> Monitoring Sample	<b>Source:</b> SAI PMF (Pilot): SAI-18 dim (i), score 3 or higher, or SAI PMF (Final): SAI-4 dim (i), score 2 or higher <sup>44</sup> . Analysis by IDI SSU.
SO3.4 (iv) Quality Control (ISSAI 40) a. Quality control b. Quality assurance	a. No baseline available b. 7%	a. 15% b. 15%
	<b>Achieved:</b>	a. 20% b. 18%
	<b>Source:</b> a. No data available b. Monitoring Sample	<b>Source:</b> a. SAI PMF (Pilot): SAI-11 dim (iii), SAI-13 dim (iii), SAI-15 dim (iii) all score 3 or higher (ignore any that are N/A), or SAI PMF (Final): SAI-9 dim (iii), SAI-12 dim (iii), SAI-15 dim (iii) all score 3 or higher (ignore any that are N/A). Analysis by IDI SSU. b. SAI PMF (Pilot): SAI-10, score 3 or higher, or SAI PMF (Final): SAI-4 dim (iv), score 3 or higher. Analysis by IDI SSU.
<b>SO3.5</b> % of SAI in developing countries that have an external Quality Assurance review which confirms that the level 2 ISSAIs are generally met, in practice	0%	5%
	<b>Achieved:</b>	0%
	<b>Source:</b> Number of countries (from Monitoring Sample) for which all criteria under (3) and (4) above are met, and they have done a level 2 iCAT and/or SAI PMF	<b>Source:</b> Percentage of countries meeting all the criteria under (3) and (4) above, based on received SAI PMF assessment reports. Analysis by IDI SSU.
<b>SAI Outcome Indicator: SO4 (Implementing the ISSAI Auditing Principles)</b>	<b>Baseline 2014</b>	<b>Target 2017</b>
Percentage of SAIs in developing countries that have developed or adopted relevant audit standards based on or consistent with the relevant ISSAIs, and have undertaken an assessment of their audit practices (including review of a sample of audits) which confirm the adopted audit standards are generally implemented in practice: <b>Sub Indicators:</b>		
<b>SO4.1</b> % of SAIs in developing countries that have decided to adopt the ISSAIs on:	i. Financial: 100% ii. Performance: 90% iii. Compliance: 97%	i. Financial: 95% ii. Performance: 95% iii. Compliance: 95%

<sup>44</sup> Note the adjustment to a score of 2 or higher reflects a change in the scoring criteria for this dimension, and is considered equivalent to a 3 or higher in the SAI PMF pilot version

i. Financial Audit ii. Performance Audit iii. Compliance Audit	<b>Achieved:</b>	i. Financial: 67% ii. Performance: 66% iii. Compliance: 59%
	<b>Source:</b> Monitoring Sample	<b>Source:</b> INTOSAI Triennial Global Survey 2017, Question 69, responses indicating the SAI has developed or adopted standards based on or consistent with the relevant level 3 or 4 ISSAIs, as reported in the INTOSAI Stocktaking Report 2017.
<b>SO4.2</b> % of SAIs in developing countries that have undertaken an assessment of their compliance with the ISSAIs with iCATs on: i. Financial Audit ii. Performance Audit iii. Compliance Audit	i. Financial: 17% ii. Performance: 15% iii. Compliance: 15%	i. Financial: 35% ii. Performance: 30% iii. Compliance: 30%
	<b>Achieved:</b>	i. Financial: 52% ii. Performance: 51% iii. Compliance: 50%
	<b>Source:</b> Monitoring Sample	<b>Source:</b> SAI PMF and iCAT records – Total number of countries completing relevant level 4 iCATs and/or SAI PMF assessments (completed to at least draft stage, as at milestone date), compared to total population (developing country SAIs). Analysis by IDI SSU.
<b>SO4.3</b> % of SAIs in developing countries that have ISSAI compliant manuals and policies in place for: i. Financial Audit ii. Performance Audit iii. Compliance Audit	No baseline available	i. Financial: 25% ii. Performance: 25% iii. Compliance: 25%
	<b>Achieved:</b>	i. Financial: 32% ii. Performance: 44% iii. Compliance: 35%
	<b>Source:</b> No data available	<b>Source:</b> i. Financial: SAI PMF (Pilot): SAI-11 dim (i) score 3 or higher, or SAI PMF (Final): SAI-9 dim (i) score 3 or higher. Analysis by IDI SSU. ii. Performance: SAI PMF (Pilot): SAI-15 dim (i) score 3 or higher, or SAI PMF (Final): SAI-12 dim (i) score 3 or higher. Analysis by IDI SSU. iii. Compliance: SAI PMF (Pilot): SAI-13 dim (i) score 3 or higher, or SAI PMF (Final): SAI-15 dim (i) score 3 or higher. Analysis by IDI SSU.
<b>SO4.4</b> % of SAIs in developing countries that have generally implemented the ISSAIs, in practice, for: i. Financial Audit ii. Performance Audit iii. Compliance Audit	i. Financial: 3% ii. Performance: 7% iii. Compliance: 10%	i. Financial: 10% ii. Performance: 15% iii. Compliance: 15%
	<b>Achieved:</b>	i. Financial: 10% ii. Performance: 14% iii. Compliance: 25%
	<b>Source:</b> Monitoring Sample	<b>Source:</b> i. Financial: SAI PMF (Pilot): SAI-12, score 3 or higher, or SAI PMF (Final): SAI-10 score 3 or higher. Analysis by IDI SSU.

		ii. Performance: SAI PMF (Pilot): SAI-16, score 3 or higher, or SAI PMF (Final): SAI-13 score 3 or higher. Analysis by IDI SSU. iii. Compliance: SAI PMF (Pilot): SAI-14, score 3 or higher, or SAI PMF (Final): SAI-16 score 3 or higher. Analysis by IDI SSU.
<b>SAI Outcome Indicator: SO5 (Audit Coverage)</b>	<b>Baseline 2014</b>	<b>Target 2017</b>
<p><b>SO5</b> Percentage of SAIs in developing countries meeting the following 'audit coverage' criteria for each audit discipline:</p> <p><b>SO5.1</b> Financial audit: at least 75% of financial statements received are audited (including the consolidated fund / public accounts or where there is no consolidated fund, the three largest ministries)</p> <p><b>SO5.2</b> Performance audit: on average in the past three years, the SAI has issued at least ten performance audits and/or 20% of the SAI's audit resources have been used for performance auditing</p> <p><b>SO5.3</b> Compliance audit: the SAI has a documented risk basis for selecting compliance audits that ensures all entities face the possibility of being subject to a compliance audit, and at least 60% (by value) of the audited entities within the SAI's mandate were subject to a compliance audit in the year</p>	<p><b>Financial audit:</b> LDC &amp; OLI = 69% LMI = 69% UMI = 66%</p> <p><b>Performance audit:</b> LDC &amp; OLI = 38% LMI = 44% UMI = 55%</p> <p><b>Compliance audit:</b> LDC &amp; OLI = 57% LMI = 64% UMI = 59%</p>	<p><b>Financial audit:</b> LDC &amp; OLI = 72% LMI = 72% UMI = 69%</p> <p><b>Performance audit:</b> LDC &amp; OLI = 41% LMI = 47% UMI = 58%</p> <p><b>Compliance audit:</b> LDC &amp; OLI = 60% LMI = 67% UMI = 62%</p>
	<b>Achieved:</b>	<p><b>Financial audit:</b> LDC &amp; OLI = 71% LMI = 60% UMI = 69%</p> <p><b>Performance audit:</b> LDC &amp; OLI = 32% LMI = 58% UMI = 49%</p> <p><b>Compliance audit:</b> LDC &amp; OLI = 48% LMI = 54% UMI = 69%</p>
	<b>Source:</b> INTOSAI Triennial Global Survey 2017, questions 37, 41, & 39, as reported in the INTOSAI Stocktaking Report 2017.	



**IDI Outcome Indicators:**

IDI Outcome Indicator: IO1.1 (Effective SAI capacity development programmes)	Baseline 2014	Target 2015	Target 2016	Target 2017
<b>IO1.1</b> Percentage of IDI SAI capacity development programmes delivered which follow the IDI service delivery model. Programmes are selected on the basis of criteria defined by the IDI.	88%	90%	90%	90%
	<b>Achieved:</b>	94%	100%	TBC% when PAR drafted
	<b>Source:</b> IDI Performance and Accountability Report Note that the sub indicators mentioned in the Strategic Plan document have been merged to facilitate reporting. Also, the source has been changed from evaluations to IDI Programme reports to obtain the baseline as the IDI Service Delivery Model has been in operation from 2014 and there was no data available in this regard from previous programme evaluations.			
IDI Outcome Indicator: IO1.2 (Effective SAI capacity development programmes)	Baseline 2014	Target 2015	Target 2016	Target 2017
<b>IO1.2</b> Percentage of IDI programmes completed for which a post-programme evaluation finds that: a) The programme fully or substantially achieved its defined intermediate outcomes b) Programme expenditure did not exceed the final budget by more than 10% c) Programme was completed no more than three months after the planned/revised completion date	a) NA% b) NA% c) NA%	a) 90% b) 90% c) 90%	a) 90% b) 90% c) 90%	a) 90% b) 90% c) 90%
	<b>Achieved:</b>	a) 100% b) 100% c) 100%	NA - No Programme Evaluations planned in 2016	a) 100% b) 100% c) 100% (Based on evaluation of 3i ARABOSAI programme)
	<b>Source:</b> Internal and/or external evaluations of IDI Programmes. Data synthesised by IDI SSU.			
IDI Outcome Indicator: IO2.1 (Global Public Goods used by Stakeholders)	Baseline 2014	Target 2015	Target 2016	Target 2017
<b>IO2.1 (i)</b> Number of SAIs <sup>45</sup> actively used relevant global public goods (or tools tailored or developed from these global public goods) in the last three years: a) iCAT: Financial Audit b) iCAT: Compliance Audit c) iCAT: Performance Audit d) ISSAI Implementation Handbook FA e) ISSAI Implementation Handbooks CA f) ISSAI Implementation Handbooks PA g) SAI PMF h) Strategic Planning Handbook i) IT Audit Guidance	(i) SAIs: a) 52 b) 40 c) 49 d) NA <sup>47</sup> e) NA f) NA g) 44 h) 52 i) NA <sup>48</sup> (ii) Donors: 2	NA	NA	(i) SAIs: a. 60 b. 60 c. 60 d. 60 e. 60 f. 60 g. 60 h. 60 i. 60 (ii) Donors: 12
	<b>Achieved:</b>	NA	NA	(i) SAIs:

<sup>45</sup> As global public goods are intended for use by all SAIs, the figures in this indicator relate to all SAIs, not just developing country SAIs.

<sup>47</sup> d), e) & f) developed in 2014

<sup>48</sup> Developed in late 2013

<b>IO2.1 (ii)</b> Cumulative number of donor signatories to the INTOSAI-Donor MoU responding that their organisations have actively used <sup>46</sup> SAI PMF in the past 3 years.				a. 63 b. 59 c. 62 d. 88 <sup>49</sup> e. 88 f. 88 g. 69 h. 56 i. 48 (ii) Donors: <b>TBC</b> when PAR drafted
	<b>Source:</b> <b>A.</b> a) – f): 3i program records. g), h) & i): INTOSAI Triennial Global Survey 2017, question 120, as reported in the INTOSAI Stocktaking Report 2017. <b>B.</b> Survey among donor signatories to the INTOSAI-Donor MoU, by the SAI PMF Unit in IDI..			
<b>IDI Outcome Indicator: IO3.1 (Stronger regional bodies, networks and communities)</b>	<b>Baseline 2014</b>	<b>Target 2015</b>	<b>Target 2016</b>	<b>Target 2017</b>
<b>IO3.1</b> Cumulative no. of resource persons (i.e. SAI staff, Regions, INTOSAI Committees, donors, consultants) developed: a) ISSAI Facilitators b) SAI PMF Facilitators c) PDA Champions <sup>50</sup> d) Donor staff understanding of working with SAIs e) Total (All IDI Programmes)	<b>Male &amp; Female</b> a) 52 & 71 b) 146 & 74 c) NA <sup>51</sup> d) NA <sup>52</sup> e) 386 & 123	<b>Male &amp; Female</b> a) 136 & 88 b) 231 & 159 c) NA d) 25 & 25 e) 392 & 272	<b>Male &amp; Female</b> a) 175 & 119 b) 336 & 264 c) NA d) 40 & 40 e) 551 & 423	<b>Male &amp; Female</b> a) 175 & 139 b) 476 & 404 c) NA d) 60 & 60 e) 711 & 603
	<b>Achieved:</b>	<b>Male &amp; Female</b> a) 115 & 150 b) 536 & 305 c) NA d) 28 & 20 e) 679 & 475	<b>Male &amp; Female</b> a) 222 & 211 b) 546 & 321 c) NA d) 28 & 20 <b>e) 796 &amp; 552</b>	<b>Male &amp; Female</b> a) 222 & 211 b) 586 & 343 c) NA d) 28 & 20 e) 836 & 574
	<b>Source:</b> IDI programme monitoring records			
<b>IDI Outcome Indicator: IO3.2 (Stronger regional bodies, networks and communities)</b>	<b>Baseline 2014</b>	<b>Target 2015</b>	<b>Target 2016</b>	<b>Target 2017</b>

<sup>46</sup> Embedded in organisational level policy and/or guidance or disseminated across organisation and staff is encouraged to use

<sup>49</sup> Figures for d, e and f relate to the ISSAI implementation handbook in general, as the 2017 Global Survey did not ask for use of global public good disaggregated by audit stream.

<sup>50</sup> Certification of PDA Champions has been removed from the programme results framework. Since certification is currently being discussed in INTOSAI and since there are plans to pilot certification of auditors at a later date, the IDI is not investing separate resources at this stage in a certification programme for public debt experts.

<sup>51</sup> Programme launched in 2013

<sup>52</sup> Programme launched in 2014

<b>IO3.2</b> No. of INTOSAI regional bodies <sup>53</sup> benefiting from IDI support during last three years relating to: a) Strategic plan development <sup>54</sup> b) Accessing external funding <sup>55</sup> c) Capacity development programmes d) Development of e-learning capacity	a) 2 b) NA <sup>56</sup> c) 8 d) 0	NA	NA	a) 2 b) 2 c) 8 d) 2
	<b>Achieved:</b>	NA	NA	a) 4 (ARABOSAI, ASOSAI, CAROSAI & CREFIAF) b) 4 (GCP 2013) c) 8 d) 3 (ASOSAI, CAROSAI, EUROSAI)
	<b>Source</b> a), c) & d): IDI Annual Performance and Accountability Reports b): GCP monitoring reports prepared by the INTOSAI-Donor Secretariat			
<b>IDI Outcome Indicator: IO4.1 (Scaled-up and more effective support to SAls)</b>	<b>Baseline 2014</b>	<b>Target 2015</b>	<b>Target 2016</b>	<b>Target 2017</b>
<b>IO4.1</b> Moving three year average annual financial support for the benefit of SAls in ODA eligible countries	US \$55 million	US \$60 million	US \$65 million <sup>57</sup>	US \$70 million
	<b>Achieved:</b>	US \$68 million	US \$69 million	US \$ 68.4million
	Source: INTOSAI-Donor Secretariat calculations extracted from SAI Capacity Development Database, by the INTOSAI-Donor Secretariat			
<b>IDI Outcome Indicator: IO4.2 (Scaled-up and more effective support to SAls)</b>	<b>Baseline 2014</b>	<b>Target 2015</b>	<b>Target 2016</b>	<b>Target 2017</b>

<sup>53</sup> Including AFROSAI, AFROSAI-E and CREFIAF

<sup>54</sup> Not limited to one time comments, but being an active member of task force/ providing comments at multiple draft stages/ participation in workshops and engagement throughout the process

<sup>55</sup> Successful in terms of funding being arranged through Global Call for Proposals or otherwise

<sup>56</sup> Premature in terms of both GCP 2011 and GCP 2013

<sup>57</sup> Milestones were set as part of the IDI results framework in 2014. Against these milestones, the performance is on track. In 2016, the INTOSAI-Donor Cooperation developed its results framework for 2016-18, and set new milestones of \$70, \$75 and \$80 million for 2016, 2017 and 2018 respectively. This reflected that achievement in 2015 was already \$68 million. Compared to these milestones, the 2016 target was narrowly missed.

<b>IO4.2</b> Support aligned and coordinated behind SAI-led strategies: a) Percentage of SAls in developing countries with a strategic plan b) Percentage of SAls in developing countries with a development action / operational plan currently in place c) Percentage of country level projects ongoing during last three years where support is aligned behind strategic plan d) Percentage of developing countries with an established donor coordination group to facilitate coordination of support to the SAI, in which all providers of support participate	<b>a. Strategic Plan:</b> LDC & OLI = 98% LMI = 89% UMI = 100% <b>b. Development Action Plan:</b> LDC & OLI = 85% LMI = 100% UMI = 98% <b>c. Support aligned behind SP</b> LDC & OLI = 75% LMI = 66% UMI = 48% <b>d. Donor Coordination Group:</b> 35%			<b>a. Strategic Plan:</b> LDC & OLI = 99% LMI = 92% UMI = 100% <b>b. Development Action Plan:</b> LDC & OLI = 87% LMI = 100% UMI = 99% <b>c. Support aligned behind SP</b> LDC & OLI = 80% LMI = 75% UMI = 60% <b>d. Donor Coordination Group:</b> 50%
	<b>Achieved:</b>			<b>a. Strategic Plan:</b> LDC & OLI = 95% LMI = 86% UMI = 98% <b>b. Development Action Plan:</b> LDC & OLI = 81% LMI = 88% UMI = 90% <b>c. Support aligned behind SP</b> LDC & OLI = 75% LMI = 71% UMI = 69% <b>d. Donor Coordination Group:</b> 47%

	<b>Source:</b> a), b) & d) INTOSAI Triennial Global Survey 2017 questions 64, 66 & 128, as reported in the INTOSAI Stocktaking 2017. c) SAI Capacity Development Database, calculations by INTOSAI-Donor Secretariat.			
<b>IDI Outcome Indicator: I4.3 (Scaled-up and more effective support to SAIs)</b>	<b>Baseline 2014</b>	<b>Target 2015</b>	<b>Target 2016</b>	<b>Target 2017</b>
<b>IO4.3</b> Percentage of applications under last completed Global Call for Proposals that have funding approved	51%	55%	NA	60%
	<b>Achieved:</b>	53%	NA	NA
	<b>Source:</b> Global call for Proposals monitoring reports. Note: After the GCP 2013, the next GCP was launched in March 2017 as a rolling process. The first monitoring report for this is not expected before 2018.			
<b>IDI Outcome Indicator: I4.4 (Scaled-up and more effective support to SAIs)</b>	<b>Baseline 2014</b>	<b>Target 2015</b>	<b>Target 2016</b>	<b>Target 2017</b>
<b>IO4.4</b> Percentage of SAI providers of support scored as fully or substantially competent in their delivery of support, by the SAI / INTOSAI body receiving support	100%	NA	NA	90%
	<b>Achieved:</b>	NA	NA	NA
	<b>Source:</b> None Note: As neither IDI nor the INTOSAI-Donor Cooperation are supporting the strengthening of providers of support, no question on this was included in the INTOSAI Global Survey.			



## APPENDIX TO THE OPERATIONAL PLAN 2018-2019