Table of Contents

THE IDI STRATEGIC PLAN 2007-2012 – AN OVERVIEW

VISION

A global leader in strengthening capacities of Supreme Audit Institutions

MISSION

The IDI is a non-profit organisation that aims to enhance the institutional capacity of Supreme Audit Institutions in developing countries through needs-based, collaborative and sustainable development programmes in INTOSAI regions and groups of SAIs to meet the existing and emerging needs of stakeholders.

GOAL 1

To effectively enhance the professional capacity of SAI staff

GOAL 2

To support institutional strengthening efforts in SAIs

GOAL 3

To contribute to SAIs' knowledge sharing efforts

GOAL 4

To organise and manage the IDI in ways that secure economical, efficient and effective operations while promoting a motivational working environment

1.1 To organise and deliver development projects for supervisory staff at different levels	2.1 To facilitate the implementation of audit systems and procedures in line with best practice	3.1 To develop an effective knowledge management system accessible to authorised stakeholders	4.1 To secure sufficient and stable funding
1.2 To facilitate the dissemination and application of professional guidance in cooperation with INTOSAI Working Groups and Standing Committees and external professional institutions	2.2 To facilitate the development and strengthening of support services	3.2 To cooperate with other INTOSAI bodies and external professional institutions to promote knowledge sharing	4.2 To ensure a well-functioning interaction with all stakeholders
1.3 To conduct follow-up programmes to ensure the sustainability of staff development			4.3 To maintain a team of competent and motivated professionals
			4.4 To provide quality-assured services to stakeholders
			4.5 To have appropriate planning and reporting systems in place
			4.6 To provide an effective administrative support for execution of operations

CORE VALUES

COOPERATION   DIVERSITY   INNOVATION   INTEGRITY   OPENNESS   RELEVANCE

INTOSAI DEVELOPMENT INITIATIVE (IDI)
STRATEGIC PLAN 2007-2012

Introduction

The purpose of this document is to present the IDI's long-term strategy for the period 2007-2012. Over the last few years, there has been an increasing emphasis on moving ahead from just classroom training to "training for impact". This was necessary to ensure that training did not become an end in itself but remained only a means to the ultimate end of actually strengthening the capabilities of target SAIs. This has also been reflected in the INTOSAI Strategic Plan 2005-2010 where the IDI is seen as an important partner in the achievement of its strategic Goal 2 on institutional capacity-building rather than merely as "the training arm" of INTOSAI. The IDI strategic plan 2007-2012 aspires to progress further in the direction of this strategic shift and uphold the excellent reputation that the IDI enjoys in the INTOSAI community. At the same time, the IDI will coordinate its efforts with the INTOSAI Capacity Building Committee and other INTOSAI entities to ensure synergy and avoid duplication of effort.

VISION

A global leader in strengthening capacities of Supreme Audit Institutions

In recent years there has been increasing concern about governance issues in the development debate. While good governance has been defined in different ways, promotion of accountability and transparency have been globally accepted as vital to the achievement of good governance in the public sector. SAIs can play a vital role in promoting public

accountability and transparency. Fulfilling this challenging role demands that they have the capacity to audit at an effective level, and many SAIs welcome assistance to build this capacity. The IDI is one of many institutions engaged in providing assistance to SAIs. By consistently delivering effective capacity-building interventions across all INTOSAI regions, the IDI believes it can become a global leader in strengthening SAIs around the world. The IDI's Vision is to be recognised by all stakeholders as a leader in facilitating the strengthening of capacities of Supreme Audit Institutions.

MISSION

The IDI is a non-profit organisation that aims to enhance the institutional capacity of Supreme Audit Institutions in developing countries through needs-based, collaborative and sustainable development programmes in INTOSAI regions and groups of SAIs to meet the existing and emerging needs of stakeholders

In order to promote better governance, Supreme Audit Institutions are expected to discharge their roles effectively while remaining relevant. By continuously upgrading their capabilities to meet both existing

needs better and the challenges posed by emerging needs in a dynamic public sector environment, this becomes possible. In developing nations this can be particularly so. In these nations, government's and the wider public sector's roles can be a key ingredient in promoting healthy socio-economic growth and development. Consequently, the SAIs of these nations are expected to constructively help public sector institutions utilise their resources wisely and in compliance with legal and other regulatory frameworks.

The IDI believes that it can help these SAIs fulfil their roles by delivering suitable developmental interventions. It is important for the IDI that the nature and content of these capacity building programmes are decided in close collaboration with INTOSAI regions and/or groups of SAIs. This is necessary to ensure that the programmes are relevant to the priority needs of partner SAIs and are designed with deference to the views and opinions of these partners.

The IDI must also consider how sustainable its programmes are. Programme interventions should be designed and delivered to provide reasonable assurance that positive impacts on SAIs become long-term benefits. IDI interventions should also be sustainable by creating the capacity amongst partner SAIs to take control of their own growth as an alternative to dependence on external assistance.

STRATEGIC GOALS AND OBJECTIVES

GOAL 1
To effectively enhance the professional capacity of SAI staff

A key component in strengthening the capacities of SAIs is to enhance the professional competence of its staff. To meet this Goal, the IDI will focus on three key intervention strategies as reflected in the strategic Objectives beneath this Goal.

1.1   *To organise and deliver development projects for supervisory staff at different levels*

Competent supervisory staff at different levels can be effective agents of change. By being role models of professional competence, they can guide and influence the enhancement of the professional knowledge and skills of the staff they supervise. At the same time, competent supervisors can materially influence the proper documentation and application of best practice methods and procedures and thereby help strengthen the standard operating procedures in their audit institutions. Supervisory staff are the helping hands for an organisation's management. In that capacity they have the potential to influence the formulation of SAI policies that can create a continuous learning environment for staff.

1.2   *To facilitate the dissemination and application of professional guidance in cooperation with INTOSAI Working Groups and Standing Committees and external professional institutions*

INTOSAI Working Groups and Standing Committees and various external professional institutions are

conducting substantive research in the development of best practice for auditors and audit institutions. The effective dissemination and application of the products of these organisations is an essential step and the IDI is ideally placed to do just that. Past experience has amply demonstrated the synergy available from such cooperation. With its large pool of training specialists and contacts with auditing experts, the IDI will continue to facilitate the design of effective interventions to transfer the best practice developed by these bodies to audit teams in client SAIs.

1.3 To conduct follow-up programmes to ensure the sustainability of staff development

The IDI has learned from its extensive experience that one-off staff development programmes may not have the desired long-term impact. Therefore, it will deliver needs-based follow-up programmes for participants of previous programmes to share challenges faced in the application of new knowledge and skills, lessons learned and agree on further courses of action.

GOAL 2
To support institutional strengthening efforts in SAIs

A second component of strengthening capacities of SAIs is the strategic development of the SAI as an institution. Such institutional strengthening requires implementation of better systems and support services within SAIs. It also demands a strengthening of the external framework within which the SAI operates, covering such issues as SAI independence, mandate, auditor-auditee relationship and relationship with institutions to which the SAI reports.

The IDI's strategy will be to focus on the following two internal aspects of institutional strengthening.

2.1 To facilitate the implementation of audit systems and procedures in line with best practice

Audit, like any other function, is based on pre-defined systems, methods and standard operating procedures. Poor systems and procedures reduce the economy, efficiency and effectiveness of audits and vice versa. The IDI will deliver interventions focused on the establishment and promotion of auditing systems and procedures within targeted SAIs. This could cover systems relating to planning, field auditing, reporting, internal controls and quality assurance, amongst others.

2.2 To facilitate the development and strengthening of support services

Support services can be defined as all activities within the SAI that are not directly related to auditing but are necessary for auditors to perform their jobs effectively. Examples of support services include training, information technology, internal administration and events management. Recognising the importance of support services for effective auditing, the IDI will collaborate with stakeholders to assist SAIs in improving the quality of their support services.

GOAL 3
To contribute to SAIs' knowledge sharing efforts

Effective knowledge sharing and knowledge management are vital tools for SAIs to remain at the cutting edge of their profession. Government auditors are engaged in examining almost all branches of the public sector, with each branch engaged in a different

business. In order to remain effective, it is desirable that SAIs and their staff have access on demand not just to information on branches of the public sector, but also to the collective knowledge of all those in the business of audit and audit support services. This Goal reflects the IDI's commitment to contribute to the growth of SAIs as knowledge organisations. This being a vast domain, the IDI will scope its knowledge sharing efforts to issues more closely related to its key competency of capacity building in SAIs.

3.1 To develop an effective knowledge management system accessible to authorised stakeholders

Ever since its inception, the IDI has engaged in the dissemination of information and best practice, particularly through its training programmes. Interaction and experience sharing within the INTOSAI community has increased significantly over the years. This, coupled with rapid advances in information and communications technology, provides the IDI with a valuable opportunity to become a virtual knowledge centre accessible by stakeholders to draw from, as well as contribute to, the ever-growing collective knowledge of the auditing community. The IDI aims to develop a web-based knowledge portal that can provide a single point of access to knowledge in auditing and related disciplines from anywhere, anytime and on demand by internal and external stakeholders. This portal would not simply boost knowledge sharing but also promote dynamic knowledge creation and distance learning.

3.2 To cooperate with other INTOSAI bodies and external professional institutions to promote knowledge sharing

The IDI has an excellent record of cooperating with INTOSAI standing committees and working groups, helping in the effective dissemination of their professional products to SAIs around the world. The IDI will continue this form of cooperation and liaise with external professional institutions, where appropriate, to further promote knowledge sharing on auditing and related fields.

GOAL 4

To organise and manage the IDI in ways that secure economical, efficient and effective operations while promoting a motivational working environment

The IDI is funded by public money and is, therefore, conscious of its accountability for the way that these funds are utilised. It will continue its efforts to operate economically, efficiently and effectively.

The staff of the IDI Secretariat are a crucial element in helping the IDI meet its Strategic Plan Goals. The IDI will strive to provide a working environment that promotes personal well-being, creativity and job satisfaction.

4.1 To secure sufficient and stable funding

Although the IDI has, to date, received strong support from donors, the availability of sufficient funds for managing both developmental programmes and the running costs of the IDI Secretariat must remain a priority. In addition to retaining current donors, the IDI will endeavour to broaden the donor base, to the extent necessary, to assure stability in funding.

4.2 To ensure a well-functioning interaction with all stakeholders

The IDI has numerous stakeholders, each with differing priorities. It will continue to interact closely with them in order to understand these priorities.

4.3   To maintain a team of competent and motivated professionals

A crucial element for the success of the IDI is the people who work in its Secretariat. Whether it is the securing of funds, management of programmes or performing administrative functions, the IDI's staff play a vital role in achieving organisational outcomes and impacts. Therefore, the IDI aims to retain a team of competent and motivated professionals in all areas relating to its external programmes and internal activities.

4.4   To provide quality-assured services to stakeholders

The IDI is committed to providing all stakeholders with quality information and other services.

4.5   To have appropriate planning and reporting systems in place

Economical, efficient and effective operations are substantially dependent on good planning, while proper reporting promotes accountability and transparency. The IDI will, therefore, strengthen its planning and reporting systems as part of its drive for self-improvement.

4.6   To provide an effective administrative support for execution of operations

This objective recognises that success in the IDI's external, capacity-building operations are materially affected by the quality of administrative support provided to those responsible for managing programmes and activities. The IDI will, therefore, review and, if necessary, restructure its work processes to enable effective administrative support to external programmes.

CORE VALUES

The IDI's core values state the organisation's essential and enduring tenets. They constitute a set of guiding principles that have a profound impact on how management and staff at the IDI think and act while striving to achieve the organisational Vision.

Cooperation: Working together defines our working methodology. As colleagues we support each other and collaborate with our stakeholders to meet our objectives. We believe that strong partnerships guarantee better results. No matter how talented we may be as individuals or as an organisation, we are confident that cooperation and team spirit are essential to success.

Diversity: We respect and encourage diversity in its various forms, including diversity of ideas, diversity across cultures and gender diversity. We recognise the value of multiple perspectives and diverse experience. Diversity is reflected in our staffing as well as in the way our work caters to diverse needs.

Innovation: We constantly strive to find new ways to improve and meet stakeholder needs with greater effectiveness. For us change is an opportunity rather than a threat. We encourage creativity and are not afraid to take informed, responsible risks.

Integrity: In our view integrity is the bedrock of all values. We make commitments in order to uphold them. As far as we are concerned honesty of purpose and promoting the best interests of our stakeholders are not negotiable. We are always willing to walk the extra mile for the benefit of those we work with.

Openness: We encourage free and frank discussions without judgment. We are flexible and open to others' suggestions. For us, criticism provides a valuable opportunity to assess and strengthen ourselves. We are transparent in our dealings and are committed to keeping our stakeholders informed of our work.

Relevance: We are committed to delivering only those programmes that are relevant to the needs of our stakeholders. We believe in collaborating with our stakeholders to identify their priorities and how we can help meet those needs.

Critical Success Factors for IDI Activities

Regional operations: It is crucial that the IDI works in close cooperation with INTOSAI's regional bodies. To promote efficiency in the use of resources, the IDI must focus its efforts on meeting the needs of SAIs at a regional level or, at the very least, from the perspective of groups of SAIs. Even when delivering interventions for groups of SAIs, the IDI will collaborate with the regions of which these SAIs are members. It remains the case that collaboration with individual SAIs is not feasible.

Local ownership: Widespread commitment of IDI stakeholders, including their ownership of long-term regional projects, is essential. This commitment will be promoted through ongoing information gathering and consultation with regional and international bodies. In order to capitalise on the experience and expertise available within INTOSAI's regions, the IDI will encourage the use, wherever possible, of regional/local expertise in delivery of its programmes.

Stable funding: To be successful, the IDI needs access to financial resources from a broad range of funding agencies and institutions. Retaining the support of current donors and widening the donor base to the extent necessary are critical to ensure adequate and stable funding over the lifetime of the new strategic plan.

Programme Monitoring and Evaluation

Two key components of the IDI's strategy are monitoring and evaluation. Programmes will continue to be monitored by IDI Managers. In addition, and to increase regional ownership, the IDI will encourage INTOSAI regions to monitor and take appropriate follow-up action to promote the implementation of new methods and practices.

The IDI has developed indicators of success to help determine how successfully this strategic plan has been implemented. It is the first time that such evaluation parameters have been defined during the development stage of an IDI strategic plan. This reflects the commitment of the IDI to evaluate its performance. The indicators of success were developed in close consultation with stakeholders and consequently the IDI's evaluation strategy, as with its planned programmes and activities, is stakeholder oriented.

In addition to internal evaluation, the IDI will continue, from time to time, to engage external evaluators to independently review its performance.
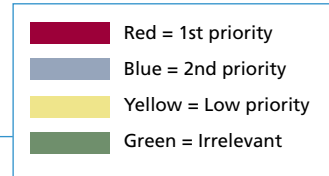
Implementing the Strategic Plan

Detailed annual operational plans will be developed to implement this Strategic Plan. While this Strategic Plan points to a defined path over the next few years, it is also recognised that the Strategic Plan is a living document and may change over time to reflect changing priorities. The Goals are unlikely to change in a significant way, but the Objectives beneath each Goal might be amended if demanded by emerging needs of stakeholders. Such flexibility is essential to ensure that the IDI remains an agile organisation able to respond to new situations.
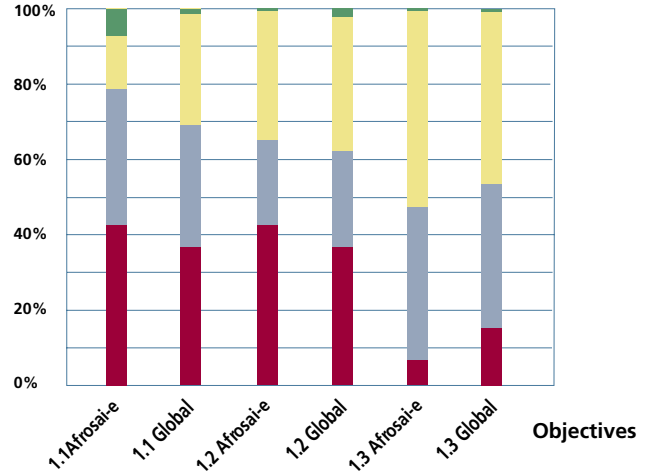
ANNEXES

ANNEX 1 A

AFROSAI-E vs GLOBAL PRIORITIES

Legend:
- Red = 1st priority
- Blue = 2nd priority
- Yellow = Low priority
- Green = Irrelevant

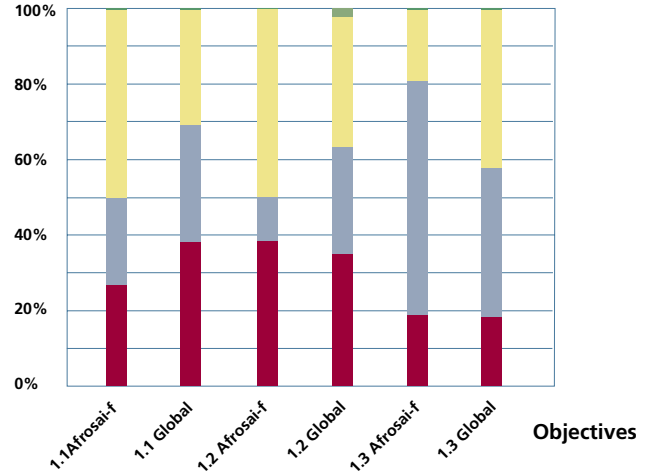### Goal 1 To effectively enhance the professional capacity of SAI staff

1.1 *To organise and deliver development projects for supervisory staff at different levels*

1.2 *To facilitate the dissemination and application of professional guidance in cooperation with INTOSAI Working Groups and Standing Committees and external professional institutions*

1.3 *To conduct follow-up programmes to ensure the sustainability of staff development*
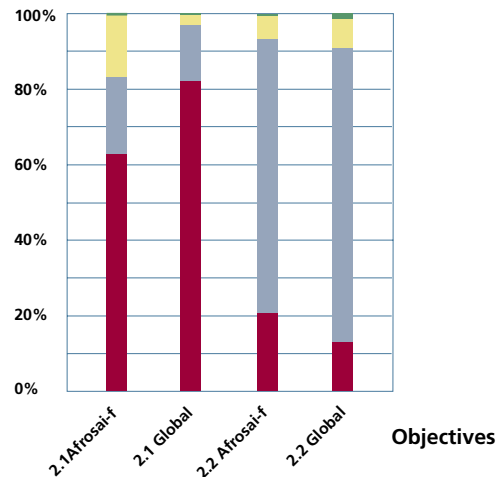
Goal 1

Goal 2 To support institutional strengthening efforts in SAIs

2.1 *To facilitate the implementation of audit systems and procedures in line with best practices.*

2.2 *To facilitate the development and strengthening of support services*
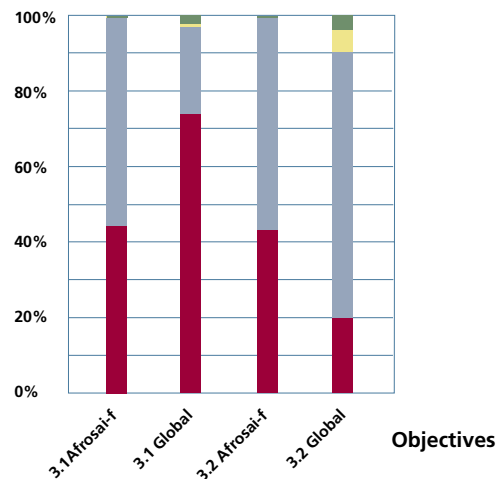
Goal 2

Goal 3 To contribute to SAIs' knowledge sharing efforts
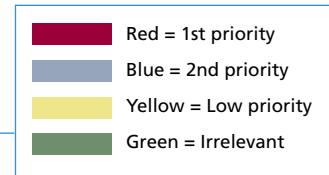
3.1 *To develop an effective knowledge management system accessible to authorised stakeholders*

3.2 *To cooperate with other INTOSAI bodies and external professional institutions to promote knowledge sharing*
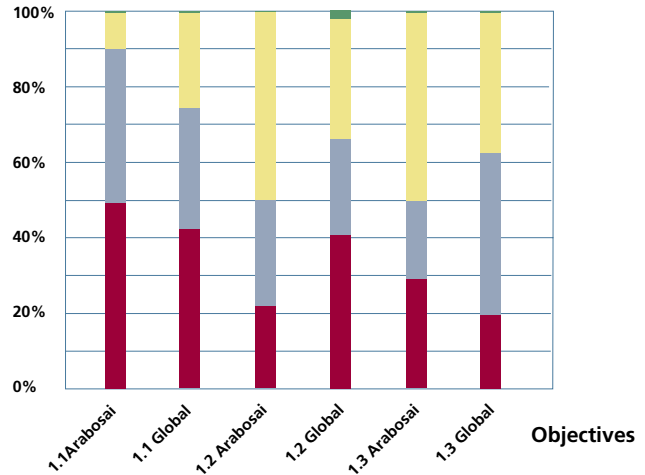
Goal 3

ANNEX 1 B

AFROSAI-F vs GLOBAL PRIORITIES

Goal 1 To effectively enhance the professional capacity of SAI staff

1.1 *To organise and deliver development projects for supervisory staff at different levels*

1.2 *To facilitate the dissemination and application of professional guidance in cooperation with INTOSAI Working Groups and Standing Committees and external professional institutions*

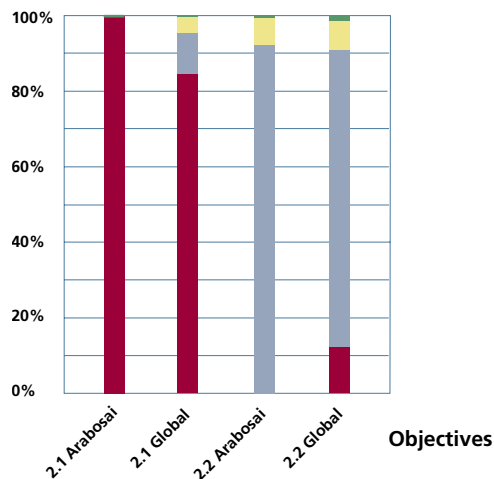**1.3** *To conduct follow-up programmes to ensure the sustainability of staff development*

Goal 2 To support institutional strengthening efforts in SAIs

2.1 *To facilitate the implementation of audit systems and procedures in line with best practices.*

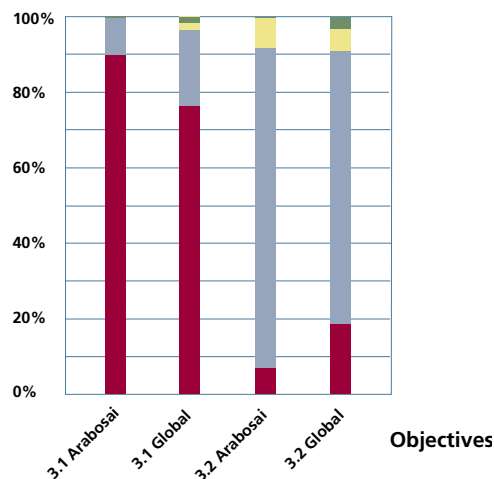**2.2** *To facilitate the development and strengthening of support services*

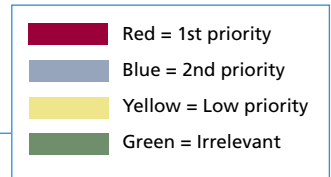### Goal 3 To contribute to SAIs' knowledge sharing efforts

3.1 *To develop an effective knowledge management system accessible to authorised stakeholders*

3.2 *To cooperate with other INTOSAI bodies and external professional institutions to promote knowledge sharing*

Legend:
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- Blue = 2nd priority
- Yellow = Low priority
- Green = Irrelevant

ANNEX 1 C

ARABOSAI vs GLOBAL PRIORITIES

Legend:
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- Blue = 2nd priority
- Yellow = Low priority
- Green = Irrelevant

Goal 1 To effectively enhance the professional capacity of SAI staff

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1.2 *To facilitate the dissemination and application of professional guidance in cooperation with INTOSAI Working Groups and Standing Committees and external professional institutions*

1.3 *To conduct follow-up programmes to ensure the sustainability of staff development*

Goal 1

Goal 2 To support institutional strengthening efforts in SAIs

2.1 *To facilitate the implementation of audit systems and procedures in line with best practices.*

2.2 *To facilitate the development and strengthening of support services*

Goal 2

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3.1 *To develop an effective knowledge management system accessible to authorised stakeholders*

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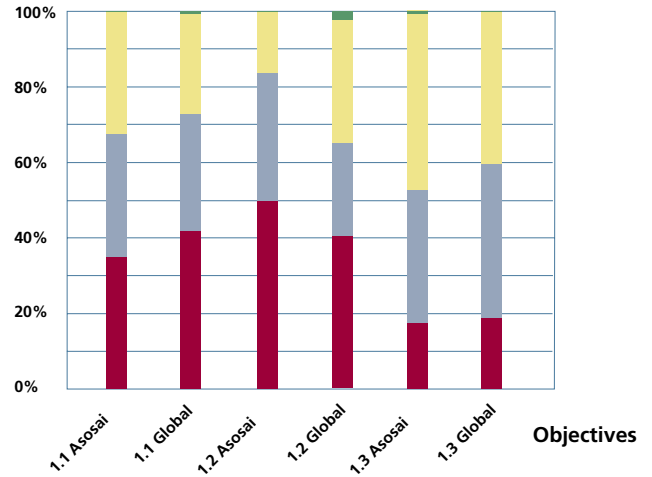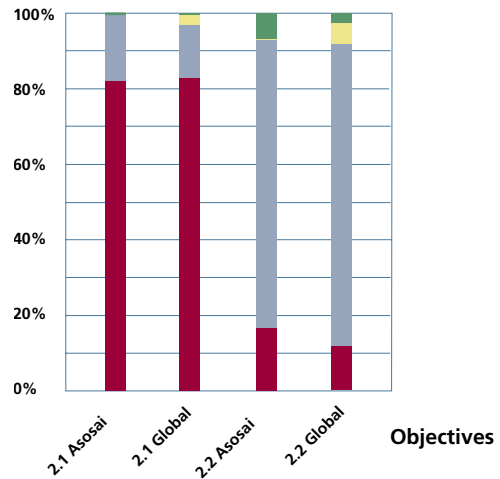
Goal 3

ANNEX 1 D

ASOSAI vs GLOBAL PRIORITIES

Goal 1 To effectively enhance the professional capacity of SAI staff

1.1 *To organise and deliver development projects for supervisory staff at different levels*

1.2 *To facilitate the dissemination and application of professional guidance in cooperation with INTOSAI Working Groups and Standing Committees and external professional institutions*

1.3 *To conduct follow-up programmes to ensure the sustainability of staff development*

Goal 2 To support institutional strengthening efforts in SAIs

2.1 *To facilitate the implementation of audit systems and procedures in line with best practices.*

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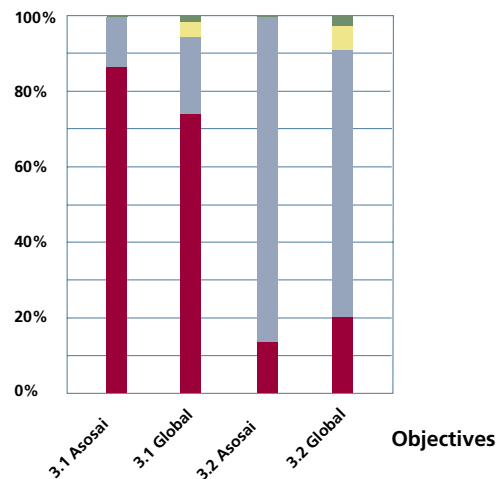
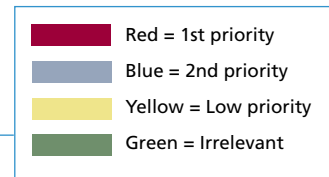### Goal 3 To contribute to SAIs' knowledge sharing efforts

3.1 *To develop an effective knowledge management system accessible to authorised stakeholders*

3.2 *To cooperate with other INTOSAI bodies and external professional institutions to promote knowledge sharing*

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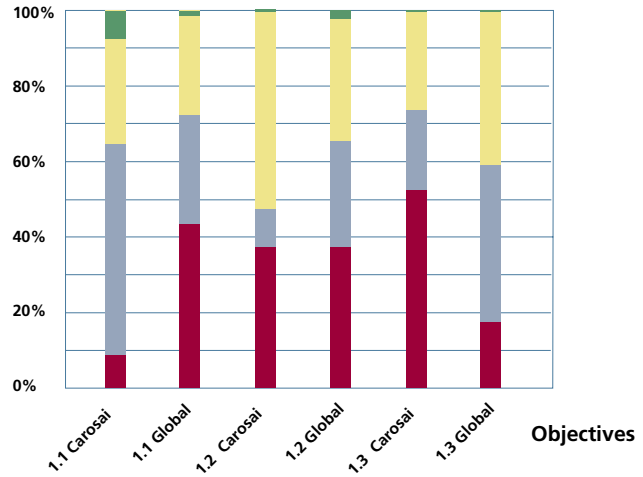**Goal 1**

Goal 2

Goal 3

ANNEX 1 E

CAROSAI vs GLOBAL PRIORITIEES

Goal 1 To effectively enhance the professional capacity of SAI staff

1.1 *To organise and deliver development projects for supervisory staff at different levels*

1.2 *To facilitate the dissemination and application of professional guidance in cooperation with INTOSAI Working Groups and Standing Committees and external professional institutions*

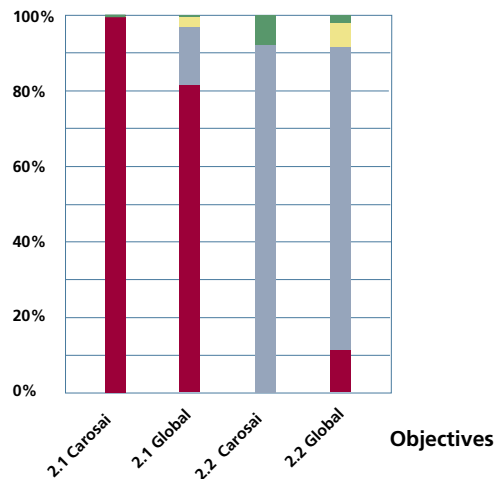**1.3** *To conduct follow-up programmes to ensure the sustainability of staff development*

Red = 1st priority
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Yellow = Low priority
Green = Irrelevant

Goal 1

Goal 2 To support institutional strengthening efforts in SAIs

2.1 *To facilitate the implementation of audit systems and procedures in line with best practices.*

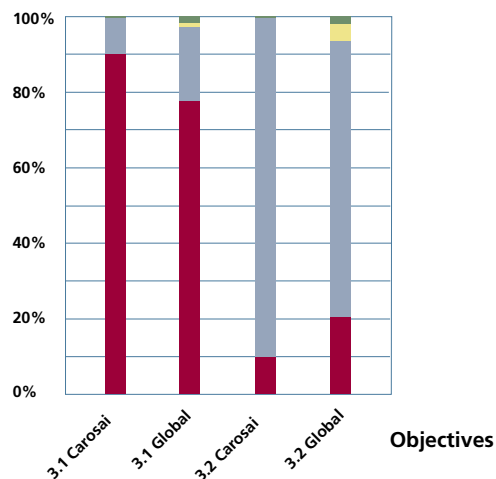**2.2** *To facilitate the development and strengthening of support services*

Goal 2

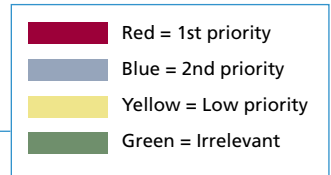### Goal 3 To contribute to SAIs' knowledge sharing efforts

3.1 *To develop an effective knowledge management system accessible to authorised stakeholders*

3.2 *To cooperate with other INTOSAI bodies and external professional institutions to promote knowledge sharing*
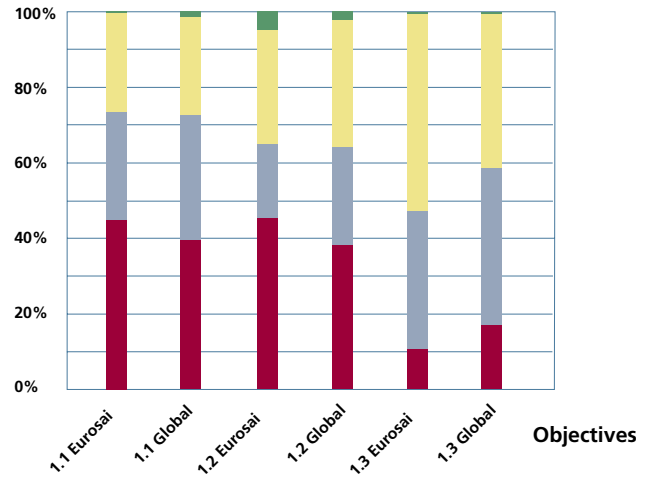
Goal 3

ANNEX 1 F

EUROSAI vs GLOBAL PRIORITIES

Goal 1 To effectively enhance the professional capacity of SAI staff

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1.2 *To facilitate the dissemination and application of professional guidance in cooperation with INTOSAI Working Groups and Standing Committees and external professional institutions*

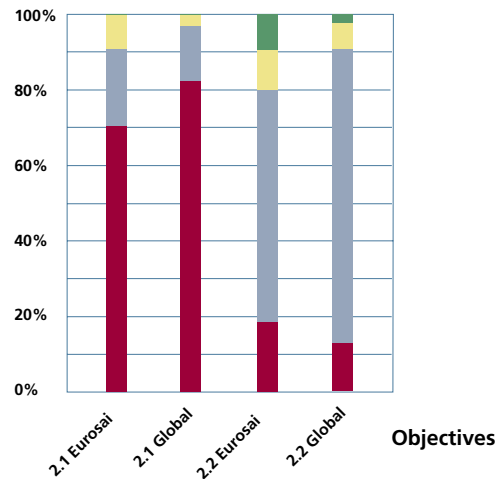**1.3** *To conduct follow-up programmes to ensure the sustainability of staff development*

Goal 1

Goal 2 To support institutional strengthening efforts in SAIs

2.1 *To facilitate the implementation of audit systems and procedures in line with best practices.*

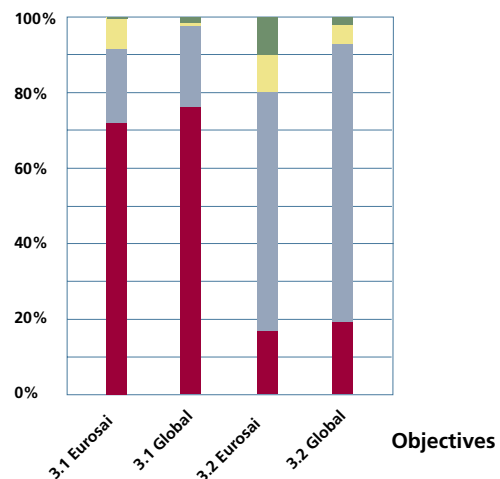**2.2** *To facilitate the development and strengthening of support services*

Goal 2

Goal 3 To contribute to SAIs' knowledge sharing efforts
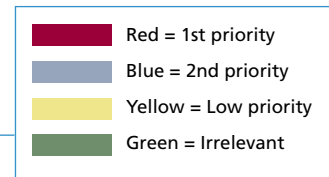
3.1 *To develop an effective knowledge management system accessible to authorised stakeholders*

3.2 *To cooperate with other INTOSAI bodies and external professional institutions to promote knowledge sharing*

Goal 3

Red = 1st priority
Blue = 2nd priority
Yellow = Low priority
Green = Irrelevant

ANNEX 1 G

OLACEFS vs GLOBAL PRIORITIES

Red = 1st priority
Blue = 2nd priority
Yellow = Low priority
Green = Irrelevant

Goal 1 To effectively enhance the professional capacity of SAI staff

1.1 *To organise and deliver development projects for supervisory staff at different levels*

1.2 *To facilitate the dissemination and application of professional guidance in cooperation with INTOSAI Working Groups and Standing Committees and external professional institutions*

1.3 *To conduct follow-up programmes to ensure the sustainability of staff development*

Goal 1

100%
80%
60%
40%
20%
0%

1.1 Olacefs | 1.1 Global | 1.2 Olacefs | 1.2 Global | 1.3 Olacefs | 1.3 Global

Objectives

Goal 2 To support institutional strengthening efforts in SAIs

2.1 *To facilitate the implementation of audit systems and procedures in line with best practices.*

2.2 *To facilitate the development and strengthening of support services*

Goal 2

100%
80%
60%
40%
20%
0%

2.1 Olacefs | 2.1 Global | 2.2 Olacefs | 2.2 Global

Objectives

Goal 3 To contribute to SAIs' knowledge sharing efforts

3.1 *To develop an effective knowledge management system accessible to authorised stakeholders*

3.2 *To cooperate with other INTOSAI bodies and external professional institutions to promote knowledge sharing*

Goal 3

100%
80%
60%
40%
20%
0%

3.1 Olacefs | 3.1 Global | 3.2 Olacefs | 3.2 Global
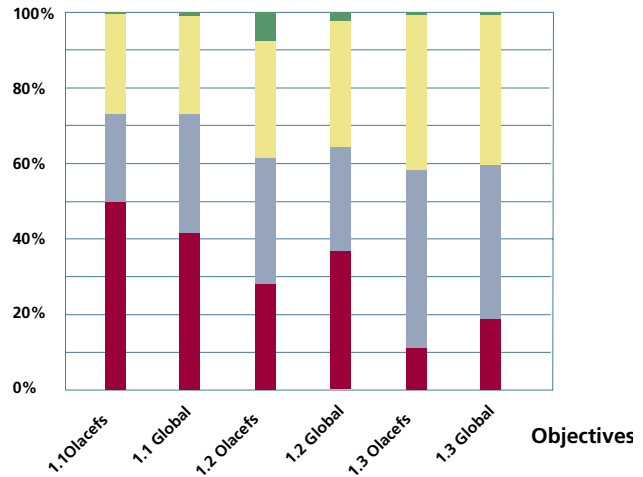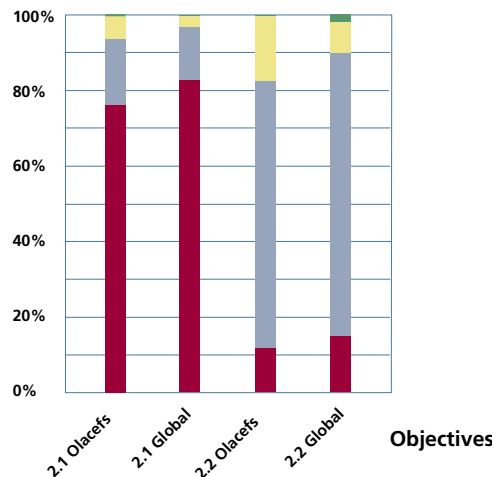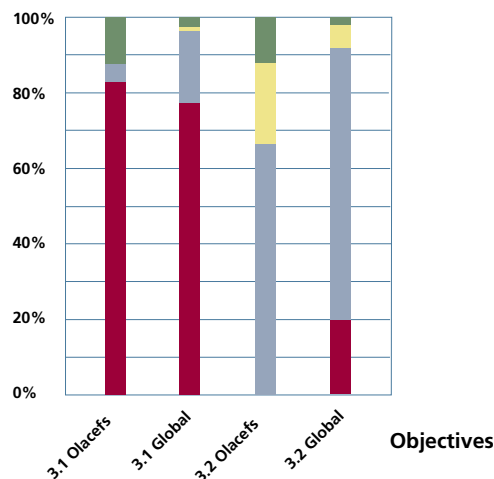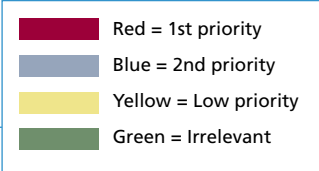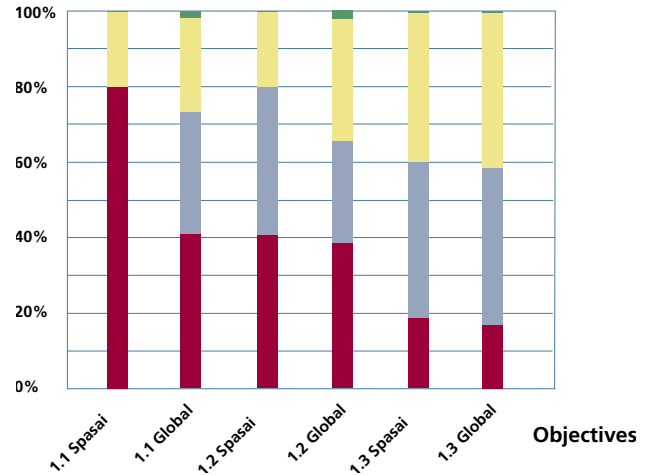
Objectives

ANNEX 1 H

SPASAI vs GLOBAL PRIORITIES

Goal 1 To effectively enhance the professional capacity of SAI staff

1.1 *To organise and deliver development projects for supervisory staff at different levels*

1.2 *To facilitate the dissemination and application of professional guidance in cooperation with INTOSAI Working Groups and Standing Committees and external professional institutions*

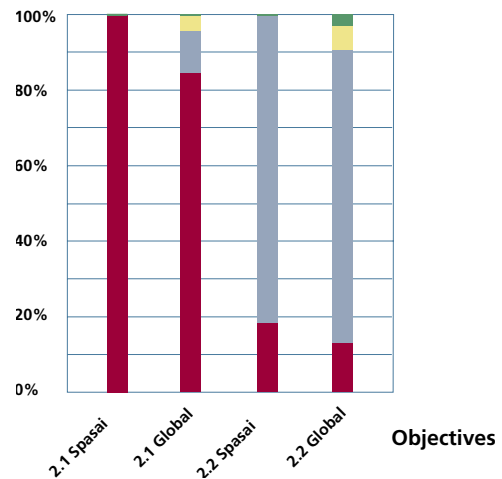**1.3** *To conduct follow-up programmes to ensure the sustainability of staff development*

Goal 2 To support institutional strengthening efforts in SAIs

2.1 *To facilitate the implementation of audit systems and procedures in line with best practices.*

2.2 *To facilitate the development and strengthening of support services*

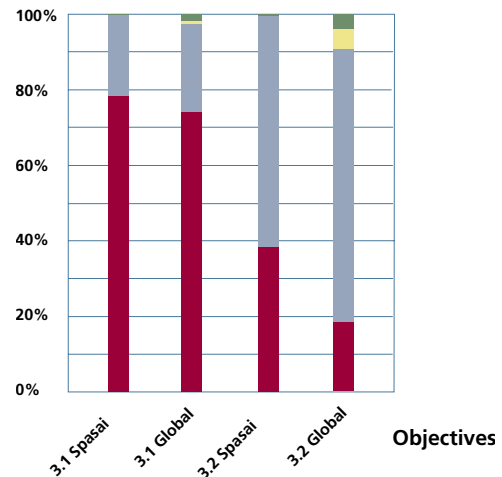### Goal 3 To contribute to SAIs' knowledge sharing efforts

3.1 *To develop an effective knowledge management system accessible to authorised stakeholders*

3.2 *To cooperate with other INTOSAI bodies and external professional institutions to promote knowledge sharing*

Legend:
Red = 1st priority
Blue = 2nd priority
Yellow = Low priority
Green = Irrelevant

Goal 1

Goal 2

Goal 3

ANNEX 2

The Strategic Planning Process and Analysis of Survey Results

After intensive consultations with the IDI Board, a Focus Group of invited Heads of SAIs[1], the Working Committee of the Board and the Staff of the IDI Secretariat, a set of proposed strategic goals and objectives was crafted.

In November 2005 the IDI conducted a worldwide survey to define the priorities amongst SAIs in developing countries of the proposed goals and objectives. The survey was sent to 141 developing-country SAIs in the seven INTOSAI regions. In addition, comments were invited from the developed-country member SAIs of the IDI Advisory Committee.

One of the primary objectives of the survey was to gather feedback from respondents on the IDI's future strategic direction. The survey invited the SAIs to rank the relative importance of suggested objectives under three proposed external goals. The respondents were also given the opportunity to highlight any objectives they deemed irrelevant to their needs and to suggest additional objectives.

Respondents were asked their opinions on what could be used as indicators of success for IDI operations. By defining indicators of success the IDI will be able to formulate, well in advance, a strategy to evaluate its achievements. Respondents were asked to comment on proposed indicators and were given the opportunity to suggest additional indicators. Finally, the survey invited other comments from respondents in order to ensure adequate two-way communication.

115 SAIs (82%) responded to the survey, demonstrating a high degree of support and commitment to the work of the IDI. The regional response was as follows:

Region	No. of SAIs	No. of responses	Response rate (%)
AFROSAI-E[2]	22	18	82
AFROSAI-F[3]	23	17	74
ARABOSAI	15	14	93
ASOSAI	20	19	95
CAROSAI	16	13	81
EUROSAI	13	11	85
OLACEFS	19	18	95
SPASAI	13	5	38
ALL REGIONS	141	115	82

The results were very supportive of the strategic direction suggested in the survey questionnaire.

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[1] The Focus Group included at least one Head of SAI from each INTOSAI region. The Chair of the INTOSAI Capacity Building Committee also participated, while the Goal Liaison of INTOSAI Strategic Goal 2 on capacity building shared his comments through a DVD presentation.

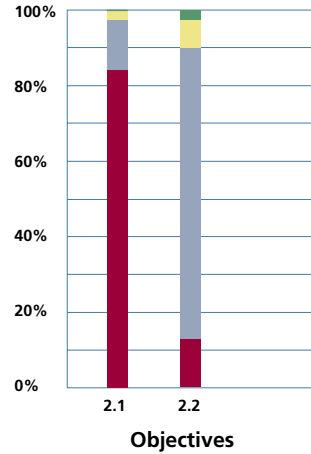[2] Consists of African SAIs with whom the IDI delivers English-speaking programmes

[3] Consists of African SAIs with whom the IDI delivers French-speaking programmes
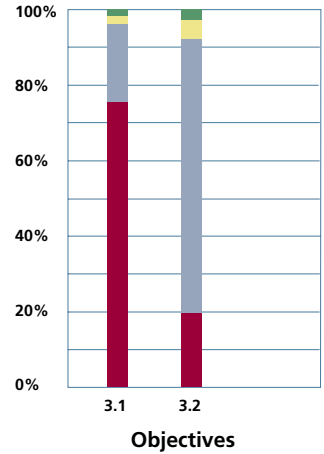
Global and regional priorities

Goal 1 Global priorities
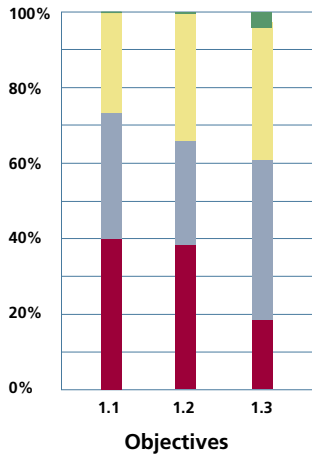
Goal 2 Global priorities

Goal 3 Global priorities

Red = 1st priority
Blue = 2nd priority
Yellow = Low priority
Green = Irrelevant

As evident from Figure 1, the survey results revealed that only a small percentage of respondents, both globally and per region, ranked any of the proposed Objectives as irrelevant to their needs.

Moreover, the majority of respondents ranked six out of the seven proposed Objectives as either their first or second priority.

The only Objective on which there was a mixed reaction was 1.3, "*To conduct follow-up programmes to ensure the sustainability of staff development*". There was almost an equal number of respondents who considered it second in priority (40%) and those that considered it as a low priority (40%). However, none of the respondents considered it irrelevant to their needs.

All regions prioritised Objectives beneath Goals 2 and 3 in a similar way. With regard to Goal 1, ARABOSAI and OLACEFS indicated a clear preference for Objective 1.1 ("To organise and deliver development projects for supervisory staff at different levels") over 1.2 ("To facilitate the dissemination and application of professional guidance in cooperation with INTOSAI Working Groups and Standing Committees and external professional institutions"), while CAROSAI clearly preferred Objective 1.3 ("To conduct follow-up programmes to ensure the sustainability of staff development"). Where regional priorities do not correspond to global priorities, the IDI will work with the Regional Institutional Strengthening / Training Committees to identify an agenda that reflects priority needs and interests. Graphical synopses of each region's priorities can be seen in Annex 1 above.

Responding SAIs suggested many additional objectives. Based on these suggestions some of the Objectives were redrafted to ensure greater clarity.

By and large the objectives suggested by respondents were very specific in nature, and these will help the IDI to define suitable objectives in the annual operational plans that will be developed to implement this strategic plan.

From analysis of survey responses it is quite clear that the primary clients[4] of the IDI perceive the suggested strategic direction to be both relevant as well as focused on their priorities.

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[4] Supreme Audit Institutions of developing nations.

ANNEX 3

The IDI over the years

Since its inception in 1986, the INTOSAI Development Initiative (IDI) has been at the forefront of the efforts of the International Organization of Supreme Audit Institutions (INTOSAI) to continuously upgrade the audit capabilities of member Supreme Audit Institutions (SAIs), particularly those from developing nations.

INTOSAI members comprise some 186 Supreme Audit Institutions and the great majority of these countries are members of the World Bank. Approximately 140 of these SAIs are 'developing' nations. Membership is granted, upon request, to SAIs of nations that are members of the United Nations. INTOSAI is subdivided into seven regional groups, each served by a Secretariat attached to the office of a member SAI.

During the period 1986 to 2000, the IDI Secretariat was attached to the Office of the Auditor General of Canada. As of 1 January 2001 the Secretariat was transferred to Norway with the Auditor General of Norway as the Chairman of the IDI Board.

The fundamental principle of the IDI's operations has been to design and deliver capacity-building programmes for audit practitioners and trainers who then train others, using materials provided by, or through, the IDI. Such interventions are focused at the regional level, and the IDI works closely with the Secretariats of the regional groups to plan and execute these programmes.

Over the years the IDI has changed its focus and shifted its emphasis in response to emerging needs and circumstances. The overall thrust for the first nine years was to assist SAIs from developing nations to strengthen their training and audit capabilities

through direct provision of technical audit training programmes. These programmes were aimed primarily at audit practitioners. The purpose was to strengthen existing audit techniques and tools as well as introduce new ones. This approach included the development and distribution of the IDI's *International Directory of Information for Audit Training*. With the Long Term Regional Training Program (LTRTP), launched in 1996, the IDI's focus changed to strengthening training capacity in the INTOSAI regions through the establishment of a sustainable regional training infrastructure. An anticipated result of this capacity-building approach was that participating regions, and their member SAIs, would take on the responsibility for assessing their training needs, and offer the required technical audit training workshops.

ANNEX 4

Acronyms

AFROSAI-E	African Organisation of Supreme Audit Institutions (English-speaking sub region)
AFROSAI-F	African Organisation of Supreme Audit Institutions (French-speaking sub region)
ARABOSAI	Arabic Organisation of Supreme Audit Institutions
ASOSAI	Asian Organisation of Supreme Audit Institutions
CAROSAI	Caribbean Organisation of Supreme Audit Institutions
EUROSAI	European Organisation of Supreme Audit Institutions
OLACEFS	Organización Latinoamericana y del Caribe de Entidades Fiscalizadoras Superiores (Latin American and Carribean Organisation of Supreme Audit Institutions)
SPASAI	South Pacific Association of Supreme Audit Institutions