

# EVALUATION REPORT

## Mid-Term Evaluation of Implementation of the IDI Strategic Plan 2019-23

### **VOLUME I: SCOPE and FINDINGS**

The Evaluation Reporting consist of 2 volumes, Volume I present the evaluation scope and findings, and Volume II containing the annexures with further analysis, illustrations and detailed discussions.

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## LIST OF ACRONYMS

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BM	Business Model (that the functioning of SAIs are based on)
CBC	INTOSAI's Capacity Building Committee
CC	Crosscutting issues
CRISP	IDI's Risk and Crisis Management for SAI Performance initiative
CRR	IDI Corporate Risk Register (Confidential), dated November 2021
CSOs	Civic Society Organizations
ET	Evaluation Team
EQ	Evaluation Question
GBA	Gender Based Equality
GCP	Global Call for Proposals (Tier 1 or Tier 2)
GFU	IDI's Global Foundation Unit (priority)
GPG	Global Public Goods
GSSR	Global SAI Stocktaking Report
HR	Human Resources
IDC	INTOSAI-Donor Cooperation
IDSC	INTOSAI-Donor Steering Committee
IFPP	INTOSAI Framework of Professional Pronouncements
IGS	INTOSAI Global Survey
INTOSAI	International Organisation of Supreme Audit Institutions
IRCP	INTOSAI Regions Coordination Platform
IRMS	IDI's Results Measurement System
ISAM	IDI's SDG Audit Model
ISSAI	International Audit Standards of Supreme Audit Institutions
JC	Judgement Criteria (used for each EQ)
KS	Key Stakeholders
MASTERY	IDI's initiative for Masterclass for SAI Leaders
MDAs	Government Ministries; Departments and Agencies
MTR	Mid Term Review/Evaluation
OP	(annual) Operational Plan
PAR	(annual) Performance and Accountability Report
PEFA	Public Expenditure and Accountability Framework
PESA-P	IDI's Professional Education for SAI Auditors initiative
PFMA	Public Financial Management Act
PFMR	Public Financial Management Regulations
pICTure	IDI's initiative focussing on ICT Governance of SAIs
PMF	Performance Management Framework
Portfolio	Refers to all initiatives, modalities that IDI delivers.
Priority	Refers to the (1-4) Work Streams, (5) Bilateral Support program and (6) GFU.
QA	Quality Assurance
QAM	Quality Assurance Management
QAR	Quality Assurance Review

RFI	Request for Information (issued by the evaluation team)
RM	Risk Management
SAI	Supreme Audit Institution
SBM	SAI Business Model
SDG	United Nation's Sustainable Development Goals 2030
SHE	Stakeholder Engagement
SIGA	SAI-IDC Goodwill Ambassador
SIRAM	IDI's SAI Independence Rapid Advocacy Mechanism initiative
SIRC	IDI's SAI Independence Resource Centre initiative
SP	Strategic Plan
SPMF	SAI PMF
SPMR	SAI Performance Measurement & Reporting
SSU	IDI's Strategic Support Unit
SYL	IDI's initiative on SAI Young Leaders
TC	Technical Cooperation
TAI	Transparency, Accountability and Inclusiveness (audits)
TOGETHER	IDI initiative for HR, Ethics and Gender for SAIs
ToR	Terms of Reference (for the IDI's MTR on its SP 2019-23)
UN	The United Nations
WG	(INTOSAI) Working Group
WSs	IDI Work Streams
WS-I	IDI Work Stream – Independent SAIs
WS-P	IDI Work Stream – Professional SAIs
WS-R	IDI Work Stream – Relevant SAIs
WS-WG	IDI Work Stream – Well Governed SAIs

### EXECUTIVE SUMMARY

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#### OBJECTIVE OF THE EVALUATION

The main purpose of the mid-term evaluation is (i) to strengthen IDI's organisational structure and strategic management for implementation of the 2019-23 Strategic Plan, and (ii) to assess IDI's contribution to SAI performance or possible expected (intended and unintended) change in SAI outcomes. As provided In the ToR, the mid-term evaluation was done based on the DAC criteria, excluding outcomes and Impact, and for three levels i.e. organizational, priority (work stream) and SAI levels.

IDI management provided a set of high-level questions as part of the terms of reference where it expects that the evaluation results will contribute to formulate management strategies for the remaining 18 months of the current strategic plan and as input into the next strategic planning process. These questions are reflected on later in this section.

Where appropriate, outcomes of other evaluations were also considered.

#### IDI MANDATE AND ITS DIVERSIFIED PORTFOLIO

IDI is an autonomous entity within the broader INTOSAI community whose mandate and objective includes supporting SAIs within developing countries to comply with the ISSAIs, through enhancing SAI capacity and sustainable performance on an ongoing basis. INTOSAI's vision, with which the IDI strategic plan aligns, is to promote SAI performance for the value and benefit of citizens. IDI also ensured that its strategic plan is fully aligned to the INTOSAI 2018-2022 Strategic Plan and more specifically its focus areas.

IDI structured Its 2019-23 Strategic Plan according to 6 Priorities consisting of 4 work streams, a Bilateral Support programme and a Global Foundations Unit (GFU). In addition, throughout each of these Priorities, a gender responsive and 3 cross-cutting focus areas are embedded. This structure is perceived to be a significant shift (change) from previous strategic plan formats and structures. Each Priority has defined components, initiatives and activities that form the basis of each Delivery Model, and in its Results Framework annual targets, timeframes are provided for monitoring and evaluation purposes. Accompanying the strategic planning process is also a Risk Management model under the custodianship of the IDI Board.

The IDI Delivery Model recognises that partnering with the INTOSAI Community is important given the profile of its portfolio which can briefly be analysed as the INTOSAI bodies and Regions; around 134 SAIs from developing countries and territories; and approximately 125 000 auditors globally. This portfolio is extremely diversified as it (i) is served in 4 languages, (English, French, Spanish and Arabic), (ii) providing for the various SAI models (Judicial, Parliamentary basis and other formats, governed by single SAI heads or by Boards), and (iii) the types of audits that can be done (Financial, Compliance and Performance auditing). In addition, (iv) special audit focus areas are also provided for example auditing the SDGs, auditing the use of the Covid-19 resources and developing strategies for audit within the electronic information technology environment (taking cognisance of the 4th Industrial

Revolution and impact on information management at government level and the audit thereof). The portfolio is further complicated by (v) different legislative frameworks adopted in countries that impact on the level of independence of the SAI, and (vi) the governance structures in countries for example where federal government systems are in place (INTOSAI membership is limited to one SAI per country).

Whilst most products are aimed at targeting the global portfolio [market], arrangements are also in place for targeting groups and individual SAIs such as conducting cooperative audits on a regional basis, brokering donor support by GFU, SAI Peer-to-Peer support, and through the IDI's Bilateral Support program (currently supporting 11 challenged SAIs).

INTOSAI is the custodian of the IFPP and ultimately bears the reputational risk of the framework being misused (i.e. audits stating compliance with the standards when in fact those audits do not comply). While SAIs are sovereign and take responsibility for the proper use of standards, INTOSAI needs to play a strong role pertaining to strengthening systems of audit quality management as part of its risk management strategies. IDI's role is to support SAIs in developing countries to strengthen their capacities and performance, including in relation to systems of audit quality management. In some instances, INTOSAI bodies and IDI have agreed roles and responsibilities for development, maintenance and support to key relationships and tools. For example, IDI and different INTOSAI bodies have agreed their respective roles regarding the SAI Performance Measurement Framework (PMF), the INTOSAI-Donor Cooperation (IDC) and the three yearly INTOSAI Global Survey and stocktaking report.

Strengthening the standard of the (government) independent external auditing profession globally is an ongoing process that requires ongoing monitoring and regular evaluation where having a Quality Management methodology in place is essential. Audit quality management is required at both SAI process and system levels, as are individual auditor skills and competencies. Whilst IDI and INTOSAI have developed assessment (monitoring) tools such as the SAI PMF, Peer Reviews and ISSAI 150: Auditor Competence<sup>1</sup>, use of such assessment tools and survey participation by SAIs remain voluntary. Statistics indicate relatively low participation levels to date, especially regarding repeat assessments that track performance changes over time. IDI's support function is regarded as an invaluable catalyst in increasing participation levels and strengthen SAI capacities and performance.

The evaluation team developed a "*SAI Business Model*" (purely for illustration purposes for this assignment) as a generic basis for aligning IDI products and services to the various generic governance, operational and business management processes (components) within SAIs, i.e. (i) the SAI Enabling Framework, (ii) SAI Governance and Mandate, (iii) Audit Activities, (iv) Reporting and Oversight, and (v) Stakeholder and more specifically Citizen Engagement (as the final step to achieve the IDI vision).

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<sup>1</sup> Developed as a draft in 2019 and used by IDI, it is set to be approved as ISSAI 150 at the INTOSAI Congress in November 2022



### EVALUATION WORKPLAN

The evaluation was conducted by a combination of document and literature review, conducting interviews on a 360° basis (IDI staff, donor representatives, Peer-SAIs, 5 developing country SAIs, INTOSAI (CBC and General Secretariat), and conducting one site visit to SAI Botswana.

A selection of IDI initiatives were examined for deep-diving and gathering information to address the evaluation questions agreed with the Evaluation-Manager as part of the Inception Report, approved 08 April 2022. These questions are discussed in detail in this report as part of the evaluation team's responding to the selected judgement criteria and relevant indicators.

### LIMITATIONS

Without limiting the evaluation opinion (outcome) it is however important to take cognisance of the following issues:

- Not all regions were covered by SAI interviews, and that 5 SAIs were interviewed in total.
- Confidential data was not interrogated such as individual SAI PMF scores which could, if analysed, reflect on possible categories of risks, challenges and root causes.
- All statistics were extracted from information supplied to the evaluation team and were not validated for completeness and accuracy.
- The document review was limited to those reports and documents that are freely available on the IDI website and/or shared with the evaluation team. In some Instances, recommendations were revised and/or deleted where management Indicated that such Information was received by IDI In confidence and could not be published without explicit permission from the relevant SAIs.

### MAIN FINDINGS

At the organisational level, the IDI organogram and staff establishment are aligned to the IDI Strategic Plan and adequately resourced given IDI's funding levels. IDI has also adopted gender equity, has a gender strategy and policies promoting gender equality internally, and promotes it externally as part of its strategic plan and annual operational plans (as a crosscutting priority).

The 2019-23 Strategic Plan provides for structuring IDI's Delivery Model aligned to 6 Priorities with a comprehensive Results Framework and annual monitoring, evaluation and reporting processes. On an overall basis, IDI reported that it Fully Met 57% of all SAI output targets for the three years 2019-2021 (and fully met 61% of the IDI Output Indicators). These figures Increase to 86% and 92% respectively when considering targets that were almost met However, SAI Independence and ISSAI compliance remain significant challenges and concerns. In response to the Covid-19, IDI managed to restructure its delivery model efficiently and effectively within the global constraints.

In developing the Results Framework, targets are set for initiatives and activities based on anticipated or known SAI participation trends, budget availability and existing IDI capacity, and reviewed annually when as part of the annual operational planning process.

Throughout the IDI strategic plan, annual operational plans and initiatives for promoting communication and Stakeholder Engagement are included, providing for advocacy and support at the SAI level. SAs however reported a decline in their level of engagement with stakeholders due to the Covid-19 pandemic, which in some instances have not yet recovered.

Measuring IDI induced performance at SAI level is based on information supplied on a voluntary basis by SAs for example through participating in the INTOSAI Global Survey and/or conducting and sharing SAI PMF assessments. When analysing SAI PMF records, to date [2012-2021] 65 SAs have submitted assessment reports (47%) since 2012, and 9 of those SAs have done and submitted repeat assessment reports (6%). Additional information processed in the Results Framework indicated that for the three-year period under review, 50% of IDI-support SAI Output indicators were Fully Met.

SAI participation in initiatives showed a significant improvement in 2021, given 2020 being an abnormal year because of the pandemic, and illustrate IDI's response thereto being effective, with the Relevant SAs and Professional SAs workstreams attracting the highest participation levels.

### CONCLUSION

The conclusions are structured around a "multiple dimension structure" i.e. the 6 DAC Criteria; three levels (IDI Organisational; Priority (work stream) and SAI levels), and its diversified SAI portfolio. The conclusion is presented through two sub-sections i.e., in terms of the DAC Criteria, and responding to the high-level questions that were given in the Terms of Reference (section 4).

Evaluation findings summarised by DAC Criteria

<u>DAC</u>	<u>Organisational</u>	<u>Priority Level</u>	<u>SAI Level</u>
<b>Relevance</b>	Light green, perhaps some organisational aspects to take advantage of distance learning, re-assign more resources to some priorities.	Green, IDI is delivering on its mandate	Green, IDI is responsive to SAI
<b>Coherence</b>	Green	Green, align to INTOSAI family and INTOSAI standards	Green, in that support is made available to one audit organisation in each country or territory that are members of INTOSAI or an INTOSAI region. However, other public audit bodies with the country-level mandate to audit the public sector may be left behind. For example, in countries where multiple audit bodies claim to be the external audit body, or in federal states where sub-national audit bodies operate autonomously.
<b>Effectiveness</b>	Green	Green, but tools to be better used to test for induced change at SAI level as outcomes are those of the SAI work. These outcomes should be evaluated through SAI PMF and other surveys to monitor what changes in SAIs	Green, but the form of delivery assumes that SAIs have the capacity to provide individual learning, transfer the knowledge acquired from IDI into their processes and tools and to their staff through organisational learning. This may not be the case. On COVID-19, and more widely SDGs, SAIs need to become learning organisations that adjust to their external environment and engage citizens. This has not received sufficient attention.
<b>Efficiency</b>	Green	Green, IDI is a well-oiled machine that can frame priorities, developing programmes and delivering them.	Green, but efficiency is lost if SAIs don't have capacity to coordinate and make IDI support coherent with other support from the INTOSAI and donor communities. IDI does not check this as it relies on SAIs selecting which Initiatives they will join and does not require SAIs to evidence how they have used previous support and will use requested support.

<u>DAC</u>	<u>Organisational</u>	<u>Priority Level</u>	<u>SAI Level</u>
<b>Sustainability</b>	Green, IDI as an INTOSAI body is an entity with a specific mandate and resourcing framework for providing support on an ongoing basis, at both the global and regional level, and is directed by SAI needs and challenges.	See SAI Level	Sustainability is not achieved, due to two issues: (i) IDI is mandated to deliver its Portfolio to members of INTOSAI and INTOSAI regions. This excludes certain organisations that undertake Independent, external audit of the public sector, including autonomous sub-national public audit bodies operating in federal government systems. This is a significant limitation as a significant portion of budget execution auditing (and citizen representation) is excluded from IDI support. (ii) IDI support does not yet fully support three levels of learning: individual, organisation and societal. <i>Individual level</i> is necessary (such as the launch of PESA-P pilot and eventually the roll out in full) for enabling SAIs to make better use of IDI initiatives. This means SAI staff need clearer and more open access to be able to benefit from IDI's learning materials, tools and guides. <i>Organisational level</i> learning requires IDI ensuring that SAI focal persons and their teams have the capacity, mandate and resources, to transfer the acquired knowledge, and should check that (i.e. that IDI support contributes to sustainable change at the SAI level). <i>Societal learning</i> requires a dedicated citizen engagement programme, which is the final step in ensuring IDI can achieve its vision. However, IDI's support for SAIs Engaging with Stakeholders (SES) ended, yet SAIs need further support with implementing their engagement strategies.
<b>Value Added</b>	Green, IDI acts de facto as a broker of knowledge and of dialogue with development partners and the INTOSAI community.	See SAI	Green, IDI's Portfolio is designed to respond to needs, determined with feedback from SAI and for which no alternative support is offered.

High Level Questions posed by IDI.

## BOX 1: QUESTIONS GIVEN IN TOR

High level questions (ToR)	Ref EQ	Evaluation Response
Whether IDI's organizational structure, staffing and ways of working effectively support delivery of its six strategic plan priorities (four work streams, bilateral support and global foundations)?	EQ6	Concluded as positive.
Whether IDI has successfully implemented its planned strategic shift from discrete, time bound programmes to continuous and regular support under work streams covering the core functions of SAIs, and what more needs to be done?	EQ5	The planned shift was successfully implemented. The Evaluation Team does however advise that IDI consider escalating initiatives promoting Citizen Engagement at the SAI level
Whether IDI has successfully implemented its planned strategic shift to integrate gender in its work, as well as its other cross-cutting priorities in the strategic plan, and what more needs to be done?	EQ5	Yes, the gender (and inclusivity aspect) features throughout all the Priorities.
Whether IDI has effective strategic management arrangements to guide the delivery of its strategic plan, ensure appropriate accountability and lesson learning?	EQ1; EQ4; EQ5; EQ6	Assessing SAI Performance remains a challenge though due to relatively low response rate in conducting SAI PMF baseline assessments and especially the repeat assessments. This information, together with the Three-Yearly Global survey, is important in developing both strategic and the annual operational plans.
Whether IDI made appropriate and timely responses to the initial and ongoing COVID-19 pandemic?	EQ6	Yes, the Delivery Model adapted instantly whilst logistical arrangements allowed continuation with limited negative consequences. Vacancy levels have returned to the pre-Covid state i.e. 7%. Expenditure levels have also increased in 2021; 2022.
Whether IDI's Global Foundations Unit has successfully transitioned from a ring-fenced unit (IDS) to an integrated part of IDI, and whether the	EQ4 & EQ6	As one of the 6 Priorities within the IDI, and a matrix to align IDC goals and GFU initiatives have been developed to illustrate the actual alignment.

High level questions (ToR)	Ref EQ	Evaluation Response
relationship and responsibilities between the INTOSAI- Donor Cooperation and IDI are clear and appropriate?		
Whether IDI has successfully expanded and strengthened its partnerships to increase the breadth and depth of its support to SAIs?	EQ3; EQ5; EQ6	Beyond the INTOSAI community, IDI has strengthened its partnerships, including with the IMF, IPU, IBP, TI, EITI, UN Women and WJP. Within INTOSAI, IDI maintained cooperation with individual INTOSAI bodies and regions through virtual means. However, one Important cross-INTOSAI coordination mechanism, the INTOSAI Regions Coordination Platform (IRCP), did not take place in 2020 and 2021 due to the Covid-19 pandemic. This resumed in May 2022.
Whether, within the six strategic priorities, IDI has selected appropriate initiatives and delivery mechanisms to support SAIs in line with its strategic plan, and whether these contributed to improved SAI outputs and outcomes?	EQ1; EQ2; EQ6	IDI Portfolio on offer is continuously upgraded and improved. Measuring improvement at SAI level is however a challenge due to the lack of ongoing feedback from SAIs, and actual negative trends highlighted in the Global Surveys. It is acknowledged that Trends are affected by many factors beyond control of IDI and SAI so measuring needs to focus on induced changes at the SAI level.
Whether, from a SAI perspective, IDI's service offer adds value to SAIs and is inclusive, coherent and well-coordinated, and if not, what could IDI and SAIs do to improve this?	EQ 8	SAI feedback confirmed positive impact and coordinated operations by IDI.

## 1 INTRODUCTION, CONTEXT, OBJECTIVE AND SCOPE OF THE EVALUATION

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### 1.1 INTRODUCTION

The evaluation is aimed at assessing the status of implementation of the IDI's 2019-23 Strategic Plan and focuses on the first three completed years 2019 – 2021 (i.e., conducted as a "Mid-Term Evaluation").

### 1.2 CONTEXT

The INTOSAI Development Initiative (IDI) is recognised as a separate autonomous legal entity (organ) within INTOSAI family in addition to the INTOSAI regional bodies<sup>2</sup>. Its mandate and function are reflected in the INTOSAI 2017-22 Strategic Plan as an INTOSAI body that supports Supreme Audit Institutions in developing countries in their efforts to sustainably enhance performance, independence and professionalism. IDI works across all INTOSAI goal areas including:

- Implementation of international standards, including the ISSAIs, where INTOSAI standards are issued as part of the INTOSAI Framework of Professional Pronouncements (IFPP).
- Development of institutional, organizational and professional staff capacities
- Knowledge sharing and implementation of good practices.
- Scaled up and more effective support to SAIs through partnerships with stakeholders.

The IDI mandate includes supporting over 140 SAIs with over 125 000 auditors globally (which is further discussed in more detail in 2.2 here below). Whilst focussing on supporting SAIs with compliance with the ISSAIs and with the UN Agenda 2030 (auditing of the SDGs) on an ongoing basis, the Covid-19 pandemic that started in 2020 for example resulted in IDI introducing adaptation responses both internally (changing its delivery model for example) and externally for example by developing audit guidelines for the audit of Covid-19 funds.

Audit Quality Management and Capacity Development are two of the most important components of strategies for Improving SAI performance and is shared between the various role players within the INTOSAI Community. IDI plays a significant role in implementing strategies and work closely with the INTOSAI regional bodies, the INTOSAI Capacity Building Committee, Peer SAIs and donor community for example. This requires an integrated and coordinated strategy to limit overlap and ensure pitching support at the right level, at the right time and targeting prioritized challenges.

IDI compiles its strategic plans on a 5-year cycle, the current cycle covers the period 01 January 2019 to 31 December 2023 and each year having an Operational Plan aligned to the strategic plan. Of significance is the change in the structure of setting objectives and activities from the previous discrete, time bound programme based strategic plan of 2014-18, to that of

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<sup>2</sup> INTOSAI recognizes Regional Organizations as related autonomous entities, established for the purpose of promoting the professional and technical cooperation of its members on a regional basis.  
<https://www.intosai.org/about-us/regional-organizations>

continuous and regular support work streams in the 2019-23 strategic plan and integrating a gender perspective throughout its operations and its support to SAIs, relying on a supply of initiatives. This change is aimed at promoting stronger alignment to SAI needs and a more efficient distribution of work and promoting effectiveness and sustainability of IDI support.

As organ within INTOSAI, IDI acknowledge the focus and priorities of INTOSAI<sup>3</sup>, as embedded in the IDI 2019-23 Strategic Plan, and through the partnerships with regional bodies aims at aligning the work streams and initiatives to minimise duplication and compliment development and support of SAIs. IDI seeks to promote its work streams, in collaboration with its partners, in those areas where the INTOSAI bodies and other development partners are not actively involved [# Annex M:EQ 1.1 - Box 21].

The evaluation team developed the SAI Business Model Illustration for purpose of this evaluation to show which are the generic components or processes within a SAI, and then to indicate to what extent the IDI work streams and Initiatives, cross-cutting priorities align to these components [# Annex M:EQ 2.1 - Box 23].

### 1.3 OBJECTIVE OF THE EVALUATION

The IDI commissions mid-term evaluation of strategic plans creating opportunity for learning and adjustment i.e. (i) to examine progress during the mid-term (normally the first 2 – 3 years), (ii) which provides an opportunity for adjustments during the remainder of the plan, and (iii) is regarded as a key input to the development of the next strategic plan. In addition, (iv) the final report is used as an input by the IDI's financial partners to assess how effectively funds have been used, and (v) as an opportunity for lesson learning.

The evaluation has two purposes i.e.

- ◆ to strengthen the IDI's organizational structure and strategic management for delivery of the strategic plan, and the design and implementation of IDI work streams, bilateral support and GFU, including selection of initiatives (i.e., Lessons learned exercise), and
- ◆ to assess the status of implementation of the strategic plan, including contribution to the defined outputs.

### 1.4 SCOPE OF THE EVALUATION

The evaluation will focus on the three-year period 2019 to 2021, assessing implementation at three levels i.e.

- the organizational level – examining IDI's structure, staffing, strategic management,

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<sup>3</sup> The activities and initiatives of INTOSAI focus mainly on fostering and promoting the essential prerequisites for **independent** and efficient SAIs, the cooperation with the United Nations and its specialized agencies, on the 17 Sustainable Development Goals (SDGs) and the raising of awareness for the important contribution of SAIs to monitoring the implementation of the 2030 Agenda for Sustainable Development. A further focus lies on the elaboration, maintenance and update of auditing standards and guidelines and on facilitating initiatives in support of SAIs and regions to build and develop their capacities and enhance their capabilities. <https://www.intosai.org/focus-areas>



- implementation of its 2 strategic shifts, cross cutting priorities and expanding partnerships
- the work stream and initiative level – an independent selection to be done by the evaluator.
- at SAI level – and specifically assessing whether IDI's Portfolio adds value to SAIs, and is inclusive, coherent and well-coordinated from a SAI perspective. In this regard a sample of earmarked SAIs will be selected, already pre-defined in the ToR.

It is not expected of the Evaluation Team to cover all Priorities, Work Streams and/or initiatives but to rather do a selection of initiatives that (i) are deemed significant for the IDI achieving its vision and objectives, (ii) have not recently been assessed, (iii) are still active, and (iv) will be relevant to the remainder of the Strategic Plan's cycle. As part of the Inception Report (section 5) the following initiatives were selected for the mid-term evaluation i.e.

WS: Independent SAIs (4 Initiatives):

- Demonstrate Values and Benefits of SAIs
- SAI Independence Resource Centre (SRC)
- SAI Independence Rapid Advocacy Mechanism (SIRAM)
- Support SAI-IDC Goodwill Ambassador

WS: Well Governed SAIs (2 Initiatives, where the focus is only on the design of these new initiatives)

- Human Resources; Ethics and Gender for SAIs (TOGETHER)
- Masterclass for SAI Leaders (MASTERY)

WS: Professional SAIs (3 Initiatives)

- Quality Assurance Reviewer Panels
- FSG Cooperative Audit PASAI
- IDI Audit Quality Management Framework for Cooperative Audits

WS: Relevant SAIs (2 Initiatives)

- Develop and Pilot IDI's SDG Audit Model
- Facilitating Audit Impact Initiative

The Global Foundations Unit (2 Initiatives)

- Support IDC Strategy 2020-30 [read with the Advocacy and Communication for Behaviour Change Component]
- Strengthening Peer-to-Peer Support

## 2 UNDERSTANDING THE SAI BUSINESS MODEL

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To conceptualise the role and function of IDI, as an organ of INTOSAI, it is important to understand the nature and purpose of SAIs as it defines the nature and extent of support services required from the IDI in partnership with the regional bodies and other stakeholders. These roles and functions of the IDI are discussed in further detail in Annexes C & D.

Supreme Audit Institutions (SAIs) are national institutions usually established independently from governments, but not always, to oversee the use of government resources **for delivering services to the citizens of a country**. The INTOSAI vision states: "SAIs help their respective governments improve performance, enhance transparency, ensure accountability, maintain credibility, fight corruption, promote public trust, and foster the efficient and effective receipt and use of public resources **for the benefit of their citizens**." Their duties and powers are usually provided for in a country's constitution, public financial management act and in some instances audit act. INTOSAI statutes No 2 determines that a country may nominate only one institution to become a member of INTOSAI and the preference is that it should be the SAI responsible for external auditing of the government.

Three broadly different types<sup>4</sup> of SAIs exist i.e., the judiciary model (a court), the parliamentary model (also referred to as Westminster) and an Executive model, which differences have an impact, at least for some workstream and initiatives, on the support role that IDI plays. In practice, most SAIs converge towards providing the services as stated in INTOSAI's vision, carrying audit and reporting function that are becoming standardised, supporting a capacity building function.

## 2.1 THE SAI BUSINESS MODEL

For purpose of the evaluation a SBM is designed comprising of the following components which in section 6 of this report will then be aligned to the IDI's Portfolio, i.e.

- Enabling Framework  
This describes the country's legislative framework providing for the establishment of the SAI, its roles and responsibilities, rights and obligations. The relevant legal framework varies from country to country, but as a minimum consist of its constitution, standing orders, PFMA, PFMR, Audit Act and any combination thereof. The SAI model will be determined by the framework and types of audits to be conducted and how the SAI will be resourced.
- Governance and Mandate  
Includes the standards governing the SAI, including for example how it is structured, its policies and procedures, management, quality assurance and reporting lines (if not specifically outlined in the enabling framework). It refers to Strategic and Operational planning practices and monitoring and evaluation strategies to promote ongoing capacity development and improvement.
- Audit Activities  
Audit assignments follow a generic process consisting of three phases (planning, execution and reporting) in line with the adopted audit standards. Specifically, the IDI portfolio focuses on those SAIs that are members of INTOSAI and IDI has committed to ensuring its support for audit capacity development is aligned with INTOSAI efforts to promote Implementation of the ISSAIs.
- Reporting and Oversight Role

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<sup>4</sup> SAIs are managed at Board Level or Single Head Level

Audit reports are (should be) disseminated and distributed to promote transparency, accountability of government financial and performance management. Targeted recipients (key stakeholders) include the legislature, sub-committees of parliament charged with oversight functions such as the PAC, Judiciary, those with vested interests such as the donor community involved with budget support for example, and executive accountability structures such as accounting officers, internal audit units and PFM Reform champions.

- Citizen Engagement

The final component of the SBM aims at closing the loop by keeping citizens informed.

## 2.2 IDI's SAI PORTFOLIO

The 2019-23 Strategic Plan presents IDI's purpose through its vision and mission statements and adopted core principles which is discussed in further detail in Annex C.

## 2.3 CITIZENS AND SAIs AS BENEFICIARIES

For the period under evaluation (2019 -2021) the IDI reported annually on the extent that SAIs or SAI officials participated in initiatives and activities. Included in EQ 3 is a summary of SAI participation for the past two years in the various priorities reflecting on the impact of Covid-19 in 2020 [refer Annex M: EQ 3.3 - Box 26]. SAIs interviewed confirmed that in most instances Stakeholder Engagement was compromised as result of the pandemic. In total, 191 SAIs (includes participation from SAIs in developed countries) benefitted in the IDI initiatives offered in 2021 (2020 – 167 SAIs, 2019 - 169).

"Citizen Engagement" is not specifically earmarked as a Priority, Work Stream, Component, Initiative or as an indicator in the IDI Results Framework 2019-23 and as such is not reported on in the annual PAR. Included as recommendation is elevating Citizen Engagement activities to a more prominent status such as a component within a work stream or at least as an initiative in order to illustrate how IDI will achieve its vision in rendering services to the value and benefit of citizens.

## 2.4 SAIs & IDI (STRATEGIC) PARTNERSHIPS

IDI does not function in isolation and various strategies are in place to coordinate activities aimed at supporting SAIs, consisting of both external and internal partnerships, where "external" refers to entities not within the INTOSAI structure.

### 2.4.1 Formal Partnerships

- GFU and IDC Structure
- IMF

### 2.4.2 Informal Partnerships

- INTOSAI Committees, Work Groups
- INTOSAI Regional Bodies

- SAI Peer-to-Peer initiatives

## 2.5 SAIs & IDI'S CROSS-CUTTING ISSUES

Throughout IDI's strategic and operational plans, annual PARs, information is presented on the following three cross-cutting priorities i.e.

### 2.5.1 Cross-Cutting Issues: Gender Responsiveness

Gender responsiveness is promoted at three levels i.e.-

- Within IDI
- Within SAIs as organisations
- Within SAI audit assignments (implementation in the public sector)

### 2.5.2 Cross-Cutting Issues – Other

These issues are manifested throughout all work streams.

- SAI Communication and Stakeholder Management
- SAI Culture and Leadership

In 2020 the Covid-19 pandemic arrived, i.e., in the second year of the IDI's 2019-23 Strategic Plan which required that IDI adapted to the pandemic through internal arrangements cross-cutting all 6 Priorities, its administration as well as supporting SAIs to address the challenges resulting from it.

## 3 EVALUATION METHODOLOGY AND INTERVENTION LOGIC

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Adelante's methodology and approach to this mid-term evaluation is set out in more detail in Annexes A; B and E together with our understanding of both how the SP was developed and its Intervention Logic. This helps elaborate a methodology that is theory based and to evaluate according to the OECD DAC criteria. Our approach provides for 3 distinct phases i.e., the Inception Phase, the Analysis Phase and the third phase dealing with presenting the Evaluation Results. Specific requirements by IDI set out In the ToR are presented In Annex E.

## 4 IDI INSTITUTIONAL ARRANGEMENTS; DIAGNOSTICS AND PLANNING

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This section was developed specifically to enable a better understanding of the mandate, resourcing IDI, processes (modalities) of IDI for delivery of its Portfolio on offer and structure of initiatives, notably their specificities and to present the support provided to SAIs. It is supported by further detail contained in the annexes to the report. It was important to take the time to map out those initiatives and the Delivery Model and how they unravel at institutional level directly impact on the design of products and more so on the approach for cooperation. It provides an understanding of IDI's strategy development and planning.

## 4.1 BACKGROUND

### 4.1.1 MANDATE AND VISION

IDI is an autonomous INTOSAI body focussing on supporting SAIs in developing countries (classified in line with DAC classification, Refer to Annex L for a list of these countries) that are members of INTOSAI (or one of Its regional bodies) with the overall objective of promoting the professional conduct and performance of SAIs. This is done through various modalities that included for example capacity development, development of technical guidelines, knowledge sharing, advocacy and engaging in awareness campaigns. It serves as a valuable source available to fill technical skills gaps at SAI level, however it remains a voluntary process for SAIs to initiate and elect to participate in.

In summary: IDI is-

- A not-for profit, autonomous implementing body
- Part of the family of the International Organisation of Supreme Audit Institutions (INTOSAI)
- Uniquely mandated to serve the needs of Supreme Audit Institutions in all developing countries
- Not tied to any country's specific geographic or political interests
- Managed by a Board with representation for INTOSAI and the professions (SAIs)

Five-yearly Strategic Plan and Annual Operational Plans approved at Board level directs IDI's annual operations.

Its Vision statement is presented as follows i.e.

*"Effective, accountable and inclusive Supreme Audit Institutions (SAIs) making a difference in the quality of public sector governance and service delivery for the value and benefit of citizens."*

To achieve its vision, the IDI Portfolio (refer to the section below for a more detailed discussion) is aimed at supporting SAIs in the independent and professional conduct of audit assignments in line with adopted INTOSAI standards, offering services both on a global basis to SAIs, and through initiatives targeting specific SAIs. It provides services through a combination of modalities, ranging from one-on-one interaction, group or committee participation to global offerings. Its portfolio includes advocacy and awareness initiatives, publication of technical guidelines, conducting workshops and technical discussion sessions, capacity development programmes, participating in INTOSAI and Regional Body initiatives, (bilateral) support to qualifying SAIs, and intermediary dialogue with donors and Peer- SAIs. IDI is also involved in participating in technical planning and development activities within INTOSAI and INTOSAI regional bodies' initiatives.

#### 4.1.2 RESOURCING THE IDI

IDI is funded through annual donor grants and is directly supported by the Norwegian SAI that provides funding and logistical support within Oslo where the IDI office is based.

Through the GFU and SAI-Peer support, IDI is also serving as catalyst to promote and coordinate donor and peer support to beneficiary SAIs, and through brokering services promote implementation support to SAIs independently from IDI.

To place the IDI portfolio in perspective, it serves approximately 142 SAIs globally, participates in activities of 8 work groups at INTOSAI level (refer Annex H for details), and is involved to various degrees with all INTOSAI Regional Bodies and bilaterally with around a dozen individual SAIs.

#### 4.1.3 DECISIONS: STRATEGIC FOCUS AREAS AND PLANNING

Based on its mandate, IDI compiles strategic plans in five-year cycles, aligned to INTOSAI strategies and supported by a Results Framework setting out detailed activities, projects, targets and timeframes. On an annual basis, IDI compiles Operational Plans for each work stream and initiative, and includes detailed analysis of activities, its delivery model, risk assessment and alignment to its Results Framework. Management has confirmed that detailed budget analysis is also done per work stream and presented to the IDI Board.

Development of IDI's 2019-23 Strategic Plan is primarily informed by its mandate, mission and vision, institutional history, ongoing interaction with the INTOSAI family (which includes INTOSAI Working Groups, Regional Bodies, SAIs) and the Donor Community. It is further supported by analysing results of surveys and diagnostic tools such as the three yearly INTOSAI Global Survey, SAI PMF Assessments, and needs expressed directly by SAIs. In addition, challenges identified and developments impacting on SAIs such as the in-country adoption of SDG's; dealing with the Covid-19 pandemic and auditing in the information technology environment. There are also alternative diagnostic tools managed by donor partners for example PEFA assessments and the Open Budget Survey that serve as additional but valuable resources.

The 2019-23 Strategic Plan was compiled by IDI adopting a new approach to planning by structuring the Strategic Plan providing for 6 Priorities (4 work streams, a Bilateral Support Program and the Global Foundation Unit), with some ongoing activities rolled over from one strategic planning cycle to another. Previous strategic plans were project based with more explicit start-end dates attached to activities. A similar mid-term evaluation was done on the 2014-2018 Strategic Plan, refer Annex J, where valuable recommendations were accepted and built into the 2019-23 cycle. These Priorities are discussed in more detail here below i.e.:

- 4 Workstreams
  - Independent SAIs
  - Well Governed SAIs

- Professional SAIs
- Relevant SAIs
- Bilateral Support Programme
- Global Fund Unit (GFU)

In addition to the Priorities, IDI also included a set of cross-cutting issues throughout all its Priorities i.e.-

- Inclusiveness and Gender (Responsiveness)
- SAI Culture and Leadership
- SAI Communications and Stakeholder Engagement

#### 4.1.4 IDI PORTFOLIO AND DELIVERY METHODS/ MODALITIES

The design and development of the IDI Portfolio is “demand driven” to cater for different challenges identified and/or expressed at SAI level. In the Strategic Plan, the IDI portfolio was designed to be delivered through (i) bilateral partnerships; (ii) targeted SAI level support; (iii) regional and sub-regional support; and (iv) global support. Across its portfolio, IDI Initiatives can be grouped into three broad categories:

- Deep, long-term capacity development Initiatives (the bulk of the portfolio, and where most IDI work has always focused) requiring participating SAIs to sign commitment statements and participate throughout the Initiative.
- Knowledge sharing and awareness raising events (which enable SAIs and SAI staff to dip into a topic without making a commitment to participate in a long-term Initiative)
- Stand-alone training (focused on building SAI competence and INTOSAI-wide resource pools in a specific area, often linked to an IDI or INTOSAI product such as SAI PMF)

IDI's capacity development Initiatives often run for several years, and include a variety of different delivery modes, all of which are Interlinked to contribute to sustainable performance Improvement In a specific area. They are geared towards change at the SAI level, rather than solely developing the competence of Individual SAI staff. An Initiative may Include developing technical guidance, Identifying and/or developing a pool of INTOSAI experts in the area, providing broader training to staff from participating SAIs, assisting with SAI-level application such as cooperative audits or developing a SAI strategic plan or Improved HRM system, facilitating reviews of draft SAI outputs in these areas, and supporting quality management processes. All IDI Initiatives are delivered together with partners, with the relevant INTOSAI regional bodies acting as key partners for the delivery of Initiatives within each region.

Some other forms of engagement within the portfolio Include:

- Advocacy and awareness campaigns
- Supporting INTOSAI and Regional Body initiatives (advisory or in observatory capacity)
- “One-on-One” long-term bilateral support to selected SAIs.
- Brokering Support between the donor community and SAIs
- Facilitating ongoing research, monitoring and evaluation through surveys and providing global support for the SAI PMF assessment process

All services are available to INTOSAI members. IDI does not charge participation fees to SAIs. IDI often covers the participation costs of SAI staff from developing countries, as well as resource persons from SAIs that help IDI deliver the Initiative. Participation of SAIs in long-term initiatives is governed by the signing of a commitment statement between IDI and each SAI. These are intended to ensure SAIs understand what is required of them throughout the initiative, and that SAI staff nominated to participate have the appropriate positions in the SAI and competencies to lead the SAI's work in the relevant area. IDI's guidance documents are developed as global public goods, free to download via the IDI website. IDI training materials are not generally published, as they are intended to be delivered only by suitably trained trainers in the context of an IDI Initiative. However, IDI has licensed some experienced trainers to deliver its materials on its behalf. With Covid, IDI's delivery model adapted due to lockdown rules and revised travel arrangements to remote, online communication.

During Covid, IDI adopted its delivery model, with its initiatives delivered on a remote basis. Post Covid, IDI will return to a blended delivery model, but with a lot more online delivery than pre-Covid.

#### 4.1.5 MONITORING; EVALUATION AND REPORTING

Monitoring and evaluation of IDI activities is mainly aligned with the Results Framework and regular reporting to IDI Management and the IDI Board, compiling annual performance reports (PARs) and through interaction within the INTOSAI family. IDI is also using social media platforms such as LinkedIn to great success, sharing progress on initiatives and activities with the public at large.

Assessing the impact of IDI intervention at SAI level is somewhat more complex. IDI commissions independent evaluations of its global, regional and bilateral support projects, based on its published rolling evaluation plan. Further, IDI obtains data on SAI performance from many SAIs, but it is a voluntary process. Two main sources used are the Three-Yearly INTOSAI Global Survey (leading to the SAI Global Stock Take Report) and SAI PMF Assessments. SAI PMF assessments remain voluntary, and at present there are a very limited number of SAIs with repeat assessments. Refer further discussions below.

## 4.2 STRATEGIC PRIORITIZATION

IDI's enabling mandate is vested within the INTOSAI objectives (purpose), statutes and its strategic priorities<sup>5</sup> namely (i) promoting SAI independence; (ii) promoting compliance to the ISSAIs, and (iii) audit of the SDGs. Priority focus areas for IDI is mainly based on a consolidation of outcomes from a set of diagnostic tools used internally within the INTOSAI family as well as by external key stakeholders.

#### 4.2.1 Internal Diagnostic Tools Used in Strategic Prioritisation

- The INTOSAI Global Survey is conducted on a three-year cycle, 2020 being the most recent. It covers a broad spectrum of indicators (refer Annex I for a summary of the outcomes for

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<sup>5</sup> INTOSAI Focus Areas: <https://www.intosai.org/focus-areas>



both 2017 and 2020 surveys) and is one of the primary sources for IDI's strategic planning processes.

- The SAI Performance Management Framework is an assessment framework applied at the SAI level, on a voluntary basis. INTOSAI recommends that the assessment be done in three-to five-year cycles. IDI monitors the extent that SAIs use the tool, the outcomes and how SAIs plan to improve outcomes. Within the WS: WG-SAIs, IDI has provided for supporting SAI PMF assessments as a stand-alone function, as well as through its SAI Strategy, Performance Measurement & Reporting (SPMR) initiative. Within the Professional SAI workstream tools include the ISSAI Compliance Assessment Tools (iCAT) for example for financial and compliance audits.

#### 4.2.2 External Diagnostic Tools

These include for example the PEFA assessments and Open Budget Surveys. Results from both are included in IDI's Global SAI Stocktaking report and inform development of IDI's strategic plan and portfolio.

#### 4.2.3 Coordination within the INTOSAI structures

As stated in 2.4.2 above ("Informal partnerships"), IDI partners with various INTOSAI committees, working groups and all INTOSAI regional organisations, which informs strategic and operational planning and prioritization. Through solid coordination, IDI should be able to strengthen its efficiency in the implementation of the initiatives. One key coordination platform is the INTOSAI-Regions Coordination platform, involving IDI, all INTOSAI committees and regional bodies. This is regarded as possibly the most important coordination platform. It was set up around 2017 as an annual event; it didn't meet during 2020 and 2021 due to COVID but resumed in 2022 (May-June). Also worth mentioning is that key INTOSAI players also sit on the IDI Board wearing multiple hats (INTOSAI Secretary General, Chair and Vice chair of the CBC) and that IDI attends the INTOSAI Governing Board meetings and participates in the INTOSAI strategic plan task force.

#### 4.2.4 Mid-Term Review and Ad-Hoc Surveys

IDI adopted a strategy to conduct mid-term evaluations on its strategic plans as well as on selected initiatives within its 6 Priorities. A list of these reviews is set out in Annexures J (MTR on the 2014-18 Strategic Plan) and Annex K for evaluations of selected initiatives and programmes.

### 4.3 DETAILED PLANNING

On a three-year cycle IDI compiles a Global SAI Stocktaking Report, based on results from the INTOSAI Global Survey as well as incorporating the outcomes of other internal and external diagnostic assessments. The 2017 report for example was used as primary basis for compiling its 2019-23 Strategic Plan and then the 2020 report which was recently published (September 2021) serves as a basis for redress i.e. (i) assessment of changes that is happening at SAI level (both positive and negative trends), (ii) identifying new, emerging risks and impact on goals and planned targets, and (iii) assessing the relevance, ongoing need and extent to which

existing initiatives and programmes should be continued such as pilot projects that can be extended to the entire portfolio once concluded.

At work stream level, indicators and measurable targets are formulated in the IDI's Results Framework, covering the Strategic Plan cycle. The initial Results Framework (compiled in 2018 as part of the 2019-23 strategic planning process) contained 34 indicators in total which have since been extended to 47 indicators, providing for the impact of Covid-19 (e.g. on auditing the use of earmarked funding), how the IDI delivery model has changed, and new initiatives commencing after the strategic plan was set. Refer Annexes C & D for details.

Annually each Priority compiles Operational Plans setting out in more detail targets and strategies for the year including a risk profile. Such plans are also set for cross-cutting priorities and IDI administration).

#### 4.4 MONITORING AND EVALUATION

There is a comprehensive set of information that is compiled, consolidated or calculated by IDI to strengthen its monitoring functions and promote transparency. These include for example:

- compiling Annual Performance and Accountability Reports for all Priorities, Corporate and Cross-Cutting priorities
- processing and comparing diagnostic assessment results, analysing trends and identifying risks and weaknesses.
- review of submissions made by SAIs such as SAI Strategic Plans
- publishing annual financial statements and audit reports (which for the period 2015 – 2021 had unqualified audit opinions)

#### 5 EQ1: IS IDI'S PORTFOLIO ON OFFER (INTERVENTION TOOLS) DESIGNED TO ADDRESS THE ROOT CAUSES IDENTIFIED THROUGH SURVEYS, THE USE OF DIAGNOSTIC TOOLS AND CONSULTATION WHEN ASSESSING SAI PERFORMANCE?

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IDI designed and developed its Portfolio to support SAIs in improving their performance and the level of compliance with the INTOSAI IPPF. This is achieved on the one hand by acknowledging and aligning its' own strategic planning with the objectives and prioritised focus areas as set out in INTOSAI's Strategic Plan, participating in INTOSAI-led committees, workgroups and projects, and on the other hand identifying needs and challenges (and the root causes giving rise to these challenges) through interaction with the SAIs directly, with INTOSAI Regional Bodies and Donors, and through the use of diagnostic tools (for example the INTOSAI Global Survey, SAI PMF assessments).

The alignment with the INTOSAI Strategic Plan is an integrated process in the IDI strategic planning methodology and practice where full alignment is formally presented in the IDI Strategic Plan 2019-23 [# Annex M: EQ1.1 for a further breakdown of the INTOSAI focus areas, strategic goals and cross-cutting areas and IDI's alignment thereto]. IDI's Participation in INTOSAI committees such as the Capacity Building Committee is a good example of

interaction for coordinating and promoting activities in the planning for and implementation of initiatives (and projects). Refer also Annex H for a more comprehensive list of IDI's involvement. INTOSAI's three-yearly Global Survey (2017) and the 2018 mid-term review of the previous IDI strategic plan provided further valuable lessons for designing (developing) IDI's Portfolio and structuring the management for implementation (this includes developing a Results Framework and Delivery Models) according to the newly identified Priorities (the 4 workstreams, the Bilateral Support Programme and the Global Foundations Unit). The various internal and external sources informing IDI planning and decision making is presented in Annex M: EQ1.2

Additional information informing the nature, timing and priority of IDI's Portfolio (global goods, services), and/or any changes thereto, is gained for example using global diagnostic tools such as the INTOSAI's SAI Performance Management Framework (SAI PMF) (and supported through IDI's SPMR initiative). Applying the SAI PMF tool is however done on voluntary basis and statistics indicate that since 2012 to date 47% of SAIs have submitted their self-assessments. Conducting and submitting repeat assessments that will enable trend analysis by IDI is a concern as only 6% of SAIs have submitted repeat assessments to date (refer a detail analysis of the extent of participation in Annexes K and M: EQ1.3 (Table 1 and Box 22)). In some instances SAIs have indicated that the SAI prefer participating on a regional basis instead for example by using the ICBF tool rolled out by AFROSAI-E. Weaknesses and challenges identified by the SAI themselves through the use of these diagnostic tools and/or through other means, and strategies on how and what to address are mainly presented in their strategic plans (i.e. no "stand alone" SAI PMF Reform Plans are developed for example). In developing its strategies, initiatives and targets IDI assesses the outcome of these processes and information to identify root causes giving rise to unsatisfactory performance assessments, weaknesses and challenges identified.

INTOSAI priority focus areas includes strengthening SAI independence globally on an ongoing basis. INTOSAI-P-1 (The Lima Declaration) and INTOSAI-P10 (The Mexico Declaration) deal extensively with SAI independence requirements and standards (refer to Annex M: EQ1.5 for an analysis of IDI's alignment to these declarations). IDI through setting up its Independent SAIs Workstream (specifically promoting SAI independence) and through related activities within all the other IDI Priorities, monitors progress, promote strengthening SAI independence on an ongoing basis, and importantly, support SAIs when independence is threatened.

Global responsibility for achieving the Sustainable Development Goals is the second INTOSAI focus areas (cross-cutting priorities). Whilst it is acknowledged that where countries have committed to achieve targets, government has the responsibility for implementation, SAIs have the responsibility for assessing SDG Preparedness and the extent of SDG Implementation within government. To support SAIs performance in the regard, IDI developed the ISAM Guideline (IDI's SGD Audit Model) included in the Relevant SAIs Workstream, to support SAI on how to audit SDG performance. In addition, each IDI Workstream and program designed Delivery Model provides for monitoring and supporting SDG implementation.

6 EQ 2: TO WHAT EXTENT THE INITIATIVES DEVELOPED BY IDI ARE ADJUSTED TO THE NEEDS AND CHARACTERISTICS OF SAIS (GROUPED BY REGION, SAI TYPE DIFFERENCES, LANGUAGE, ETC.)?

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IDI has structured its Strategic Plan through 6 Priorities (workstreams, initiatives and service delivery model) to implement its mandate. The design of the 6 Priorities and their initiatives is aimed at focussing on maximising global impact and prioritising support for identified SAI needs. It supports a diverse SAI global portfolio dealing with language differences, regional dynamics and culture, and the initiatives are structured (designed) also with consideration of other characteristics such as each SAI's enabling mandate, in-country legislative framework, type of SAI (most common being the parliamentary and judicial models), available skills and capacity (including resources such as funding) and the SAI's independence status.

The decision on which organisation is nominated to be that country's member of INTOSAI is taken by country authorities, not INTOSAI or IDI. In some cases the SAI nominated may not fulfil the characteristics expected for a SAI in other geographies and may not meet some or all the expectations under the Mexico Declaration. This can lead to differences in expectations, can make some of the IDI initiatives offered of less relevance to the SAI, and can result in different views between stakeholders as to which country organisation should be considered as the country's public external audit body.

SAI challenges and needs are determined and assessed through a combination of activities and mechanisms including for example, using diagnostic tools and reviews, interacting with individual SAIs when compiling SAI Strategic and Operational Plans, entering into dialogue with the donor community, having interaction and participation with INTOSAI committees, work groups and its regional organisations, and receiving feedback by the IDI Regional Coordinators [# Annex M: EQ2.1 for some further discussion]. The most predominant diagnostic tool, the three-yearly INTOSAI Global Survey (Global Stocktake Report), serves as valuable source for assessing SAI status and changes thereof, as well as identifying areas where IDI support can make a difference. These needs are expressed on both a global and individual SAI basis, which provides for initiatives aimed at global impact, and initiatives that are aimed at supporting individual SAIs (Bilateral Support Program) or SAIs within a grouping such as cooperative audits. The IDI model has been structured to be flexible for accommodating change. A good example is when the COVID-19 pandemic broke out having an impact on how IDI had to adjust its Delivery Model & Portfolio, and how IDI could continue supporting SAIs to adjust in responding to the (new) risks associated with the pandemic.

Planning tools such as developing the strategic plan, delivery model, annual operational plans and structuring the organisation to best implement strategies is the starting point. Developing for example the Results Framework as a tool setting out key indicators, targets, time frames and responsibilities for each of the Priorities, initiatives (covering the period of the Strategic Plan) and the regular update thereof serve to establish a baseline and measure IDI'S performance on a periodic basis. It includes planning for promoting gender responsiveness within IDI as well as within SAIs. The results of the needs analysis as an additional planning tool directs IDI in the choice of modality to promote efficiency. IDI's broad capacity

development Initiatives supporting ISSAI Implementation Include for example cooperative audits (focussing on topics of regional interest and supported by relevant professional staff development), training, organisational systems support strengthening different parts of SAIs structures such as through peer-to-peer learning. In addition, strategic partnerships facilitated on-going dialogue with INTOSAI committees, work groups and regional bodies enhancing the design of its activities. SAI-specific support is provided through its Bilateral Support Programme where the need for external support is more significant (crucial), usually aimed at SAIs in fragile states. Pilot projects are used as a tool to evaluate and identify best practices when planning to introduce new initiatives planned for global implementation. As an INTOSAI body, IDI staff participate in various of the INTOSAI committees, workgroups & projects and the interaction with the INTOSAI Regional Organisations (either directly or through regular global workshops) serve as a valuable source of information for ongoing planning purposes as discussed In EQ1.

Given the IDI's mandate it is acknowledged that IDI supports a diversified portfolio of SAIs, the main differentiating features (characteristics) being language and country specific laws and regulations that determine the SAI model and in-country implementation (type i.e. Judicial (court) or Legislature (parliamentary) models, the impact of government structures (federal government structures for example), audit mandate (types of audits), the level of independence of the SAI and the audit standards to be applied (Refer Annex D for an analysis of the SAI portfolio). Note that SAI Chad (and somehow SAI Netherlands) said that the ISSAIs do not reflect well on the Judicial models and thus create a bias In INTOSAI members and IDI work towards the Parliamentary/Legislature Audit model leaving out important aspects such as SAI's jurisdictional functions<sup>6</sup>. IDI is dependent mainly on donor funding for financing its strategic, annual operational plans and its delivery model. Priorities, components, initiatives and targets as set out in its Results Framework are designed with the aim of promoting global efficiency and effectiveness i.e. is committed to "leave no one behind".

INTOSAI rules<sup>7</sup> limit membership to 1 Full Member per country which informs IDI's scope for executing its global mandate. In countries that adopted a federal state form of government the "Federal SAI" is usually the INTOSAI member and IDI's focal point, however recognizing that "public external audit bodies" are more directly responsible for conducting statutory (and other types) audits at state and/or local government levels. Depending on the level of autonomy, mandate and responsibilities granted to these public external audit bodies, a significant share of the country's PFM, finances and service delivery (majority of citizen's interests) could be covered by audits conducted at sub-federal levels. This evaluation has not researched, considered or assessed the actual significance of these in-country scenarios but consider it as a potential risk if the INTOSAI member (such as the Federal SAI) does not facilitate and promote independence, professionalism, compliance and capacity at state and local government audit levels. Management feedback Is that this matter has been discussed

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<sup>6</sup> IDI Management input: The ISSAIs are based on financial, compliance and performance audit, not just financial. The judicial model SAIs focus mainly on compliance audit, which is well covered in the ISSAIs and IDI work. What is not covered is the non-audit task of issuing judgements based on audit findings. The new ISSAI (P-50) has started to cover this, but it will be sometime before it is well integrated into everything IDI does.

<sup>7</sup> INTOSAI Statutes (September 2019), Article 2.1

within INTOSAI and the IDI Board, both of which have concluded that they will focus their efforts and resources on their members, In accordance with their mission and mandate.

IDI is providing its Portfolio in 5 official languages i.e. English, French, Spanish, German and Arabic, aimed at serving SAIs on a global level. Other than German, each of these is adopted as the official working language of one or more INTOSAI region. IDI has therefore adopted 4 official IDI languages for providing its portfolio of products, aligned to the INTOSAI Regions. Regional and institutional cultures vary, such as in Latin America and francophone countries (CREFIAF) where working ethos are different. Therefore the form of learning, the use of peer learning, the importance of factual correctness, of forms vary. IDI has used its experience and dialogue with SAI and their regional bodies to establish working and communication practices that are adequate. However, if the SAI nominated does not fulfil the characteristics expected for a SAI in other geographies this can lead to differences in expectations.

#### **7 EQ 3: HOW DOES IDI ENSURE THAT ITS INTERVENTIONS (GLOBAL, REGIONAL, SAI LEVEL) ARE COMPLEMENTARY TO, COORDINATED WITH AND AVOID OVERLAPS WITH OTHER INTERVENTIONS**

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Arrangements that assist IDI to align its interventions to other role players can be divided in internal and external strategies. Internally within the INTOSAI Community IDI is recognised for its mandate as an INTOSAI body and its role and responsibilities is communicated and coordinated through the INTOSAI Strategic and Annual Operational plans, by involving IDI representatives in INTOSAI committees, work groups and projects, INTOSAI representation on the IDI Board and providing Input into IDI's Strategic plans. IDI maintains the SAI Capacity Development Database, gathering and publishing information on all support provided to SAIs whether from IDI, INTOSAI bodies, peer SAIs, donors or others.

At IDI level, a comprehensive database of its structure, strategic and operational plans, Priorities (workstreams), components and initiatives is presented within its website accessible to the public. When formulating strategy or developing GPGs, IDI considers existing products (interventions) available within the group, at regional level, IDI Regional Coordinators interact with INTOSAI Regional bodies on a regular basis, SAIs and in-country donors to coordinate IDI intervention initiatives. To further strengthen coordination, the INTOSAI Regions Coordination Platform (IRCP) was established where IDI, the regions and INTOSAI committees come together to plan and coordinate activities, the most recent meeting held May/June 2022 (as result of Covid-19 the IRCP have not met for 2020 and 2021).

"Externally" the Global Foundations Unit (GFU) is responsible for promoting aligning the INTOSAI Donor Cooperation (IDC) 2020-2030 strategies with that of IDI. At SAI level, interviews conducted revealed positive outcomes and mostly satisfaction, SAI appreciating the opportunities to participate and communicate with IDI directly. The extent of SAI's experiences regarding receiving support and making use of the INTOSAI Regional organisations differ from region to region, and as such IDI's relevancy and value is also experienced differently.

Strong coordination between IDI and INTOSAI is facilitated by the extent that IDI staff interact with the various INTOSAI structures (organs) (Refer analysis in Annexure M: EQ 3.1) which, depending on the nature and scope of their mandate and responsibilities, determines IDI's role. This includes for example attending meetings, providing input and sharing of knowledge, and partnering regularly with these bodies and their subsidiary bodies (e.g., PSC sub-committees, Capacity Building Committee work streams, Knowledge Sharing Committee working groups) in implementation of projects such as the SAI PMF.

Interaction between IDI and the INTOSAI Regional Bodies is aimed at alignment and integration of efforts to support and address prioritised needs expressed and the challenges experienced at SAI level. This is currently a topic of discussion within IDI, which has become necessary due to IDI's growth, the number of initiatives, and the number of different people in IDI responsible for designing and implementing initiatives, including the coordination with the regions. IDI has assigned regional manager responsibilities for each region, but in practice the role and nature of coordination work with regions is not uniform and is not always clear as the capacity of the regional organisation plays significant role. This is evident when analysing the strategic plans of these regional organisations for the extent of recognising integration and alignment to IDI initiatives i.e. In some regions IDI is recognised for playing a bigger role than in others.

Within IDI, the design and development of IDI initiatives and/or Global Public Goods (GPGs) for example considers if there are relevant INTOSAI groups that should be involved as partners, consulted for knowledge sharing or if existing products are in place that could be used (either in full, or as a starting point for inclusion in the IDI Portfolio). There is however always a risk of duplication, but gaps are minimised, nullified based on the coordinated efforts between key role players that should avoid duplication, and if IDI's role is defined by those coordination mechanism and IDI shares its draft planning, IDI has ensured it does not duplicate or overlap, as a result of its coordination effort.

Each of the Workstreams within IDI have a specific objective and contribution for implementing the 2019-23 Strategic Plan. The organisational structure provides for each of the 6 Priorities to resort within 3 departments under three departmental directors. Some workstreams have a dedicated senior manager acting as an operational head reporting to the departmental directors whilst others do not. As the focus and objectives for each work stream have already been formalised in the Strategic Plan to facilitate coherence and operational coordination at organizational level, individual initiatives are designed around these objectives to promote coordination at work stream level. These can be easily mapped to the SAI Business Model [# Annex M: EQ2.1 - Box 23] developed for this evaluation. In addition, three cross-cutting Issues are embedded In the Strategic Plan, and Annual Operational Plans to ensure that all 6 Priorities address them on an ongoing basis.

Planning for implementing the Strategic Plan is done on annual basis by each work stream (as well as the Bilateral Support Program and GFU priorities) that design Delivery Models presented in their Operational Plans. Every work stream (as well as the Bilateral Support program and the GFU) includes a specific section in these annual Operational Plans dealing

with each of the cross-cutting issues. Access to operational plans and PARs is publicly available on the IDI website and for use within the various IDI units and by other on-going supports, and communication by the IDI is found to be extremely comprehensive and thereby promotes coherence, coordination, accountability and transparency within its operations.

Established initially in 2009 as partnership between INTOSAI and development partners (donors), the INTOSAI-Donor Coordination (IDC) initiative developed a clear set of its own principles, goals, strategic priorities and processes as basis for its governance and operations. The IDC in its 2020-2030 strategy sets out a vision and mission that are very similar to that of both the IDI and INTOSAI, which serves as the common objective for these three entities. IDI has taken on the responsibility to support the IDC and established the GFU as one of the 6 IDI Priorities in the 2019-23 SP with a set of initiatives and products that are mostly separate from the 4 work streams and the Bilateral Support program. The IDC is a partnership between implementing agencies rather than an implementing agency, therefore implementation of its strategy relies on the work of all partners, with IDI (outside GFU) taking on many of the responsibility areas. This requires strong coordination between GFU and other IDI units. For example, GFU and bilateral support work closely on setting up the new Global SAIs Accountability Initiative (GSAI). GFU and Independence work stream collaborate on establishing and supporting the IDC Goodwill Ambassador for SAI Independence. The GFU mandate include supporting the IDC and aims to improve the overall environment in which all support to SAIs is provided. The Strategic Partnerships; Stronger Partners component of the GFU (commencing 2019), was partly established to support the IDC's 2020-30 Strategic Plan. GFU regards the IDC as a Key Strategic Partnership, and the IDC mutually recognised the importance of aligning strategies with that of the IDI as one of the IDC's 8 principles in the IDC 2020-30 Strategy. [# Annex M: EQ3.2 that illustrates how the IDC's 4 goals and IDI work streams and Initiatives are strongly aligned].

SAI perceptions of the effectiveness of the coordination of IDI initiatives vary region by region as it is based on the extent that SAIs are supported by their INTOSAI regional bodies (which in some regions may be considered their primary provider of support), the level of interaction and coordination by the IDI Regional Coordinators and then the extent that SAIs prefer to voluntarily participate in IDI initiatives. Feedback from SAIs interviewed were all in agreement that from a SAI perspective, coordination is satisfactory because of the extent of information being available to make informed decisions.

The Covid-19 pandemic resulted in IDI changing its delivery models using more online and digital technology for communication, developing and organising its Portfolio and information thereto, which is presented in a clear and coordinated manner, kept up to date and easily accessible on its website. SAI participation remains voluntary, and from an IDI perspective, supporting SAIs is seen as a "demand driven" process and that the lack of SAI participation is not necessarily as result of SAIs perceptions that IDI is not well coordinating initiatives but rather as result of getting strong support from regional body, Peer SAIs and/or existing donor programmes and in some cases, limited capacity within SAIs. [# Annex M: EQ3.3 for a detailed analysis of SAI participation levels].



8 EQ 4: TO WHAT EXTENT HAS THE IDI MANAGED TO IMPLEMENT ITS POLICIES AND STRATEGIES TO A) PROVIDE CONTINUOUS AND REGULAR SUPPORT UNDER EACH WORK STREAMS AND B) TO ENSURE THAT ALL THREE CROSS-CUTTING PRIORITIES ARE ACCOMMODATED IN ITS INTERVENTIONS?

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For the focus period of this assessment (2019-2021), IDI has managed the “Fully Met” status for 57% of the indicators as presented in its Results Framework. The three cross-cutting issues were presented, as a standard practice, as focus areas (components) for each Priority as provided for in the strategic and annual operational plans, and the Results Framework. The IDI’s annual operational plans and Delivery Model are primarily based on its 2019-23 Strategic Plan and Results Framework (setting out indicators, targets, timelines and responsibilities in more detail, as well as an analysis of actual annual performance for the initiatives for the previous reporting period (year) as well as for the cross-cutting issues). Progress are reported in more detail annually in the published Performance and Accountability Reports and the extent to which IDI managed to effectively implement its policies and strategies was assessed by a review of reported outcomes for each Priority as well as for IDI as an organisation (“Corporate and Cross-Cutting Issues”). On an overall basis the degree of IDI’s contribution to increased SAI capacity and performance is assessed to be positive and that the impact of Covid-19 was well managed.

The Results Framework consists of 2 primary components (i) 36 indicators for IDI Output (where 61% of indicators were Fully Met for the period under review), and (ii) 26 indicators dealing with initiatives where IDI support SAI capacity and output (50% of targets Fully Met). Both these components were temporarily negatively affected by the Covid-19 pandemic in 2020 but managed to recover slightly in 2021. In addition, the Results Framework report on two additional components on a three-year basis, measuring (iii) SAI Outputs, and (iv) SAI Outcomes. [# Annex F for a summarised and detailed analysis per component]. The Results Framework further illustrates that the results of the rapid response to Covid-19 in that 73% of targets were Fully Met in 2020, against only 47% in 2019, though the decline to 63% achievement in 2021 is of concern. The steps that IDI took as remedial action to limit any negative impact or minimise disruptions internally and at SAI level are discussed in further detail in Annex M: EQ4.3.

The Covid-19 pandemic required that IDI review the relevancy of its initiatives and Portfolio, conduct a gap analysis and developing and introducing new initiatives, updating the Results Framework and changing its delivery model. It resulted in IDI changing timelines, indicator definitions and targets, as well as adding new initiatives and budget execution. Adopting the revised Delivery Model required migrating to online and virtual engagement where IDI was however able to manage these volumes mainly as result of earlier investment in technology as mainly the way of interaction changed. The very same approach still applies i.e. IDI is still working with those individuals responsible for changing SAI organisational systems i.e. working on strategic planning, SAI HRM systems, and supporting SAIs to assess and strengthen their audit approaches”. Technology strengthens IDI’s potential to achieve scalability where delivery can be done online for example rolling out the PESA-P initiative to

limit any negative impact or disruptions, IDI developed and published a series of documents and guidelines between April and July 2020.

Eventually it was unavoidable that resourcing the IDI was impacted as anticipated as budget execution fell short. IDI'S 2019 vacancy rate of 17% could not be addressed timeously, peaking at 25% by the end of 2020, however it is improving drastically to 7% by the end of 2021 (refer to the further discussions in EQ 5 and detailed analysis set out in Anne M: EQ5.3 - Box 33).

IDI's contribution to increased SAI capacity and performance is contained as a set of indicators in the Results Framework that tracks IDI-SAI based output (the extent of SAI participation in IDI's portfolio of products is discussed in EQ 3). Measuring a degree of change at SAI level is sometimes possible by comparing global survey and SAI PMF assessments over time (where repeat survey results or assessments exist). The analysis of performance as illustrated in Annex F2, indicates that 50% of 26 indicators were "Fully Met" on average for the period under review. However, this data owned by the SAIs and some SAIs consider it confidential Information, preventing IDI from sharing it with others or publishing it. As such the Evaluation Team was not able to further quantify and assess (measure) changes such as increased SAI capacity and improved performance as a result of IDI's specific contributions<sup>8</sup>. Indications are that to date 65 SAIs conducted SAI PMF reviews since 2012, with 9 repeat assessments (6%) (Refer EQ1 above and details in Annexure L), meaning that SAI PMF at this stage has limited value to assess increase in SAI capacity and performance. The results of the 2020 Global survey reflect on a negative trend on its indicators which is of concern (refer discussions in EQ2 in this regard).

A more detailed set of 6 indicators have been developed for purpose of this evaluation question [# Annex M: EQ 4.2 - Box 27] to assess accessibility to IDI and its products in general as an indication of its degree of contribution to increased SAI capacity and performance. The outcome is predominately positive (4 positive and 2 neutral ratings) with no negative observations or feedback from SAIs.

INTOSAI is in the process of developing a new Auditor Competency Framework [2019] but though it is still early days, IDI has developed and rolled out the PESA initiative on a pilot basis which aligns to this framework and provides for SAI auditors to receive education and undertake assessments of competence (exams) to verify achievement of these competencies with the aim of contributing towards enhancing capacity and performance at SAI level.

The three cross-cutting priorities (SAI Culture and Leadership; SAI Communications and Stakeholder Management; Inclusiveness and Gender) are embedded in each of the 6 Priorities' annual operational plans as objectives. Each Service Delivery Model provides for achieving objectives and goals effectively as integral part of the initiatives developed for each

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<sup>8</sup> Note from IDI management: even if such data were available and shared, it would remain extremely difficult to do this, for several reasons. First, finding direct and unambiguous links between IDI's support and available performance indicators. Second, that many indicators may link to IDI's support, of which some may improve whilst others may not. Third, demonstrating causation between IDI's support and changes in performance levels, given the role of other support agencies as well as other factors from within and outside the SAI.

component. IDI's Strategic Plan sets out three Core Principles focusing on the gender perspective both internally within IDI (adopting a Policy Framework (Gender)) as well as within its Priorities through dialogue, advocacy, running awareness campaigns and tracking representation in workshops and training events. Further prominence is given to gender equity by listing it as one of IDI's risks in its Corporate Risk Register (Risk No 17) and by aligning IDI workstreams to SDG 5 targeting achieving gender equality and to empower all women and girls [# Annex M: EQ 4.5 for a more detailed discussion].

IDI maintains a Corporate Risk Register under the custodianship of its Board to recognise and assess potential risks as a basis for mitigating unplanned incidents ("surprises") and the effects thereof should a risk materialise. Significant for this evaluation is the unplanned outbreak of the Covid-19 pandemic and its global impact, including the INTOSAI Community. The pandemic was not identified and recognised as a potential risk in IDI's risk management process with the result of limited mitigating controls being in place and IDI reverting to adaptation strategy. To IDI's advantage was however its existing investment in technology that assisted in a rapid response to the incident, limiting the negative impact thereof.

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**9 EQ 5: TO WHAT EXTENT THE ORGANIZATIONAL STRUCTURE AND MANAGEMENT OF IDI ALLOWS TO MAXIMISE PENETRATION, COVERAGE, AND NULLIFY, MINIMISE THE EXPECTATION GAP IN ADDRESSING PRIORITISED (SIGNIFICANT) RISKS AND WEAKNESSES, AND THE NEEDS EXPRESSED BY SAIS?**

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The IDI Organizational structure and manpower plan (staff establishment) is aligned to its Strategic Plan 2019-23, according to the 6 Priorities. Each Priority either has a senior manager in charge reporting to the DDG or has a team that work together and report to the DDG. Each workstream develop separate annual operational plans and receives an annual budget allocation. The IDI Manpower Plan sets out the detailed human capital resourcing allocation and needs to implement the strategic plan and annual operational plans. This management and operational structure enables IDI in (i) managing its service delivery risks pertaining to maximising coverage and penetration, and (ii) addressing SAI needs (nullifying or minimising expectation gap) as efficient and effective as possible within its resources and capacity. Addressing SAI expectations (directly or indirectly for example expression by the donor partners) requires prioritisation in the selection of initiatives, modality, timing and resourcing thereof that might also need a rethink of IDI's delivery model as is the current thinking behind PESA, and in future, possibly other areas of professional staff development.

Implementation of the 6 Priorities and initiatives as provided for in the 2019 Strategic Plan is the responsibility of three departments i.e. the Department of (i) Professional and Relevant SAIs; (ii) SAI Governance, and (iii) Administration and Global Foundations [# Annex M: EQ 5.1 for a further analysis of the composition of the 3 departments]. IDI'S Staff Establishment (IDI Staff Roles and Contact detail report) is structured (presented) in line with the 6 Priorities and Cross-Cutting priorities as basis for resourcing human capital.

IDI is 100% donor grant funded from the Norwegian Parliament (via OAG Norway), donors and SAIs. Resource allocation between and within Priorities is done within the constraints (limits)

of known or expected income levels. Resourcing the IDI Annual Operational Plans is done through the budget and staffing allocation to each of the 6 Priorities, where total expenditure for the period under review was NOK 190.187m [# Annex M: EQ5.2 - Boxes 28 - 32 for a detailed analysis and discussions on budget execution].

Each Priority unit develops an individual Annual Operational Plan (AOP) in line with the Results Framework, Risk Assessment. This AOP serves as a basis for coordinating activities within IDI, and that of the INTOSAI Community. The Covid -19 pandemic justified changes in the service delivery models and initially impacted negatively on budget execution as illustrated in Box 32 on Expenditure by Economic Classification and how it was successfully addressed in the subsequent years. It does however highlight the need for further negotiating no-cost extensions with donors in order to enable IDI to achieve as many targets and objectives as possible by the end of 2023.

IDI's Manpower Plan (Staff Roles and Contact Detail report used as the approved staff establishment) indicated that the vacancy level prior to the 2019-23 Strategic Plan was 6% which peaked at 25% during the pandemic (2020) but recovered to 7% by 2021 i.e. IDI is almost fully resourced with human capital as planned (refer Annex M: EQ 5.3 for a detailed analysis for each year). The IDI Human Wealth Analysis summarised in Boxes 34 to 36 illustrates a wealth of operational (audit) experience within the IDI team, and as a combined group, having work experience in all INTOSAI regions and proficiency in the 4 primary languages currently used within IDI.

The 2019-23 Strategic Plan and its Results Framework is not costed at indicator level and as result prevents setting monetary standards at initiative levels. Management did however confirm that appropriate exercises are conducted and presented to the Board annually for decision making and budget approval [# Annex M: EQ5.5 for a further detailed discussion on efficiency and for a list of the documents recognised]. In both the annual Operational Plans and PARs, information on financial performance such as on reflection on budgets, actual expenditure and main cost-drivers are presented as separate budget documentation (not published in the PARs). However, approved internal policies and procedures are in place that serve as guidelines and controls promoting efficiency to some extent. Notably, at each March IDI Board meeting, the IDI Board examines the IDI portfolio Including the proposed allocation of funds between each priority and provides strategic guidance to IDI for adjustments. These are then reflected In the IDI Operational Plan prepared for approval at the November Board meeting.

IDI, in close collaboration with the INTOSAI Community (more specifically CBC), conceptualised the weaknesses exposed through evaluations, needs expressed by SAIs and outcomes of ongoing dialogue within regions and internally, and developed various professional staff capacity development intervention strategies. The IDI's 2019-23 Strategic Plan provides for focussing on SAI professional staff Capacity Development included in two work streams where the focus and scope of these three initiatives are as follows i.e.:

WS: WG-SAIs

- Organisational Management Component:
  - TOGETHER Initiative [implemented with effect from 2022 only] on human resources management, gender and ethics.
- Leadership and Resilience Component:
  - MASTERY Initiative [implemented with effect from 2021]

WS: P-SAIs

- Facilitate SAI Capacity Development for Implementing ISSIAs Component:
  - SAI Young Leaders [ implemented with effect from 2019]
  - Professional Education for SAI Auditors (PESA-P) [pilot implemented with effect from 2021]

The Evaluation Team acknowledges that there are various focus areas from technical knowledge to skills and competencies to be covered in a capacity building plan , and that intervention plans are built to provide for the various staff levels (ranks/grades) within SAIs. [# Annex M: EQ 5.6 for management's view on the extent of coherence between the initiatives].

#### 10 EQ 6: TO WHAT EXTENT HAS THE IDI THROUGH ITS RESTRUCTURING AND STRATEGIC PLAN ENSURED THAT ALL PRIORITIES, WORKS STREAMS, COMPONENTS, INITIATIVES AND PARTNERSHIPS ARE DESIGNED (CONSTRUCTED) TO ENSURE SUSTAINABILITY?

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IDI has revised the format of the previous 2014-2018 Strategic Plan from a “programme” based structure to a “functional” structure in the prevailing 2019-23 Strategic Plan, promoting flexibility and ongoing alignment to different SAI needs. IDI has developed its 2019-23 Strategic Plan to best address identified SAI needs and to support strengthening SAI professional staff skills, enhancing SAI organizational capacity and streamlining SAI governance and operational processes to promote sustainability at SAI level. Sustainability of the IDI initiatives however is highly dependent on how SAIs react and implement the benefits received where experience confirms that the commitment and willingness by SAI Leadership (high level buy-in) are 2 key success factors (the absence of such commitment is formally recognised as a significant risk in the IDI Risk Management Framework).

SAI auditor competence and skills development is supported through various IDI Portfolio i.e. capacity development initiatives; training initiatives and knowledge sharing & awareness raising initiatives as described in Annex D. It is acknowledged that supporting skills development is embedded in INTOSAI's Capacity Development methodology with various actors promoting skills development through formal, practical and participatory initiatives. INTOSAI CBC, IDI, INTOSAI Regional Organizations, SAIs offering Peer-to-Peer Support and donor-led projects are all involved. Sustainability may however be challenged by the mere numbers for professional development of SAI personnel when rolling out Initiatives such as PESA-P and playing a role In Implementing the INTOSAI Competency Framework. IDI's approach to professional staff development and organisational & Institutional development Is regarded as appropriate but requires more verifiable evidence to assess change more accurately.

Professional Skills Development is primarily a shared responsibility between the individual professional and each SAI with applying the INTOSAI IFPP as basis where SAIs have indeed adopted the standards (there is a challenge as not all SAIs have adopted the relevant standards). SAI participation in IDI Portfolio is the sole discretion and responsibility of the SAI (which is highly dependent on the commitment, willingness and support by SAI leaders and committing actual capacity at SAI level to change). Professional skills gaps and requirements relate to all aspects of SAI processes and organisational levels throughout for example leadership, management, governance, audit activity and quality management (refer also the detailed discussions in Annex M: EQ6.1). The extent to which SAIs participated in skills development opportunities offered by the IDI are also discussed in EQ 3 and a detail assessment against the Results Framework indicators are set out in Annex F (1) (IDI Output Indicators).

Annually IDI reflects as part of the PARs on the extent that SAI capacity can absorb and capitalize on support rendered (by the INTOSAI community as a whole) and the lack of SAI capacity is regarded as a significant (high) risk<sup>9</sup>. Implementation is assessed (monitored) by IDI using various monitoring and evaluation tools which are developed and/or administered at with IDI involvement such as the SAI PMF as well as diagnostic tools used by other stakeholders to promote monitoring and evaluating change. SAI participation in initiatives, surveys and assessments is voluntary, and while statistics shows an increasing participation rate in SAI PMFs, there are still few repeat assessments which could be of value for assessing the Impact of IDI Interventions. Refer Annex M EQ6.2 for further discussions in this regard.

Through interviews with SAIs, it was confirmed that the (multi-year) SAI Strategic Plans are compiled to include activities addressing challenges, weaknesses and opportunities identified through the various surveys and diagnostic tools (such as SAI PMF). Improving SAI organisational capacity is an ongoing process and includes developing new processes such as implementing performance audits, strengthening Stakeholder Engagement and skills and knowledge through training interventions, participating in cooperative audits, participating in webinars online discussions, participating in peer-to-peer opportunities and using IDI GPG such as the TAI audit manuals.

Gathering evidence for assessing the extent of actual positive change, or potential positive change (improvement) of SAI organisational capacity more accurately is dependent on availability of relevant data in order to do comparative analysis (i) stating with a “baseline” and where possible, (ii) doing a “needs assessment” where minimum standards are set or compared to a notional level of desired performance, (iii) doing a risk assessment and root cause analysis, (iv) design and implement interventions plans (such as upgrade of skills or design of new processes) with setting (SMART) targets, and (v) measuring actual achievement.

Participation statistics on its own is not an indicator of capacity improvement or potential improvement and at this stage information in the annual PARs, Results Framework and various

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<sup>9</sup> IDI Corporate Risk Register (Nov 2021) – Risks 5 – 9; 12;

diagnostic assessments and surveys serves as best reference to the extent of change (both positive (improvement) and negative).

Evidence presented for this evaluation is limited to statistics on SAI participation in IDI initiatives as reflected in the 2019-23 Results Framework and responses by selected SAIs during interviews conducted. During interviews SAIs confirmed that the weaknesses, challenges and opportunities identified when compiling SAI PMF or similar self-assessments are addressed and built into their strategic plans for example new processes to promote stakeholder engagement. With reference to capacity development and assessed training needs, SAIs indicated that participation in IDI initiatives such as SAI Young Leaders, PESA-P is supported. New audit processes adopted for example include auditing SDGs and Covid-19 which are now built into annual operational plans. Gender equity and responsiveness is recognised as a focus point to some extent where SAIs interviewed indicated that the balance is already satisfactory ("female positive") and as such no specific policies are needed. The challenge however is that SAIs need to be sensitized to promote gender responsiveness in government policies and programmes. The global gender profile is analysed and discussed in further detail in Annex M: EQ 6.4 - Box 37.

#### ACCOUNTABILITY:

Demand is driven by the extent of having educated stakeholders such as civil society organisations present to pull for accountability responsiveness. As mentioned earlier, there are no specific indicators dealing with how citizen engagement is promoted in the IDI Results Framework which makes it difficult to assess the actual extent of such a demand. Citizen trust and satisfaction in how government spends monies and render services is ultimately the goal of SAIs by holding governments accountable. This requires effective and efficient systems and processes within SAIs, having capacity and access to professional skills and competencies, and enjoying high (strong) independence levels.

Promoting communication and stakeholder engagement as part of SAIs contribution (role) promoting transparency and accountability is embedded throughout the SP, provided for as a component in the Independent SAI workstream and provided for as a dedicated crosscutting priority. Feedback from SAIs interviewed indicated that even prior to Covid-19 Stakeholder Engagement was not comprehensive. Citizen engagement strategies to promote trust and satisfaction is however not visible enough in the SP, workstreams, components, initiatives, results framework (indicators and targets) and the GPG publications although set as the goal (embedded in all INTOSAI Community's vision statements). Interviews with SAIs indicate that the situation worsened as result of Covid-19, where some to very little Stakeholder Engagement was done in 2020 and 2021, with a similar pattern for Citizen Engagement.

#### INDEPENDENCE:

Interviews conducted with INTOSAI, donors and SAI involved in Peer-Support programs reveal that SAI independence challenges remain an ongoing and significant concern. Annual feedback provided by the Work Stream: Independent SAIs and the results reported in the 2020 Global SAI Stocktake Report illustrates that through IDI's advocacy and awareness campaign initiatives, SAIs have become more aware of the risks associated with a lack of independence

and reported negative trends (by conducting critical self-assessments) which eventually resulted in a global negative trend. Activity in the SIRA initiative (SAI Independence Rapid Advocacy Mechanism) is increasing because of SAs assessing their independence becoming threatened as identified through SAs responding using diagnostic tools and incidents where other stakeholders (including donors) raised concerns. IDI respond to cases when reported, Sierra Leone in 2021 for example by coordinating with in-country donors delivering a written response (note) to Parliament.

The 2020 Global SAI Stocktaking report however reveals an alarming deterioration of SAI Independence that highlights 2 issues i.e.

- there is a need to intensify advocacy and awareness strategy and initiatives, and
- a need to consider alternative strategies to support SAs in strengthening independence (by analysing and addressing root causes Including doing a political-economy analysis and consider most practical and possible effective responses. The severity of the challenge will differ from country to country and possible options are for example engaging with In-country donor community to consider specifying standards as a condition to future budget and program/project support and/or by engaging with other actors in the accountability space).

**11 EQ 7: TO WHAT EXTENT HAS THE IDI DESIGNED SYSTEMS TO MONITOR AND EVALUATE INTEGRATION IN SAI SUBSYSTEMS OF STRATEGIC PLANNING, TRAINING, QUALITY ASSURANCE AND OPERATIONAL PLANS AS RESULT OF ITS INTERVENTIONS ON AN ONGOING BASIS, - TO ESTABLISH AN INITIAL (“BASELINE”) INTERVENTION AND FOR SUBSEQUENT REGULAR UPDATE (“MAINTENANCE”)?**

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Monitoring and evaluation systems adopted by IDI consist of (i) dialogue and interaction with a broad spectrum of key role players including with SAs directly, donor partners and the INTOSAI regional bodies, committees and work groups, (ii) conducting document review such as SAI Strategic and Annual Operational Plans, Audit Manuals and regulatory framework, and (iii) processing the outcome of diagnostic tools used for example the INTOSAI Global Survey and SAI PMF assessments submitted. The results hereof informs the development and/or updating of the IDI Risk Registers, Strategic Plan, Results Framework, the IDI Delivery Model, Annual Operational Plans and the annual Performance and Accountability Reports.

In those instances where the implementation of IDI initiatives involves advocacy and rolling out awareness campaigns targeting specific persons (people) such as a country’s Auditor General or groups for example political office bearers, the process might need to be repeated with every person or persons being replaced. Previous hard work and progress (IDI’s investment) is compromised if those efforts does not result in some form of a formal instrument such as a law or policy that is not affected by a change in leadership. The risk of “impairment” could be regarded as a moderate to high risk and the IDI RM Framework [Corporate Risk Register] does not directly deal with this risk (where Risk 1 deals with Legislature Support for SAs as part of IDI’s Development Risk Area, however, focus mainly on instances where legislatures lack interest and support provided to SAs). Through the workstreams and the GFU, IDI products such as GPGs and the Capacity Development



Framework are set up to over-come time-bound limitations to the extent that laws, policies and procedures, rules and regulations provide for formal adoption and implementation by these third parties. Ownership must however be vested with entities and not with individuals and the way to secure ongoing value is by formal manifestation within public service and SAI structures.

The IDI Corporate Risk Register does not directly reflect any specific risks reflecting on Covid-19 under its Natural Risk component (which could provide for recognising and mitigate the impact of pandemics, war and other disasters) and as such IDI's risk management adaptation strategy is assessed based on actions taken when the risk-incident materialised. Indirectly though, Risk No 15 (Operational Risk component) focuses on "Staff Safety and Well-being" which planned for reducing risks by changing travel arrangements. Internally significant changes were made to adapt to the "new normal" as soon as possible after the Covid-19 outbreak, changing from having face to face meetings, in-country-missions, to using online (virtual) technology and digitalised content (having pre-Covid already adopted a blended approach for conducting online activities [# Annex M: EQ7.2 for a more detailed discussion on strategies implemented by the IDI].

The prior investment in technology has assisted the IDI in smoothing out the migration/transformation and as such IDI was able to limit disruption and to adjust within reasonable timeframes when compared to the international (world-wide) impact of individuals, the commercial industry and governments. The analysis presented as part of responding to EQ 4 and EQ 5 however illustrates the pandemic's impact on reaching targets (as revised), revenue & budget execution and IDI staff numbers.

Annual Target setting (design & establishment) for each objective, initiative and indicator is captured in the Results Framework and is mainly based on what is regarded as feasible within IDI's capacity and of the expected SAI activity (for example information contained in SAI strategic and operational plans), interest shown or expected participation levels. These targets are not necessarily expressed as minimum levels of change required at SAI level over a period (induced output) i.e. in relation to the actual "population size" (total needs) to assess its significance. There are 2 levels at which IDI adjusted targets due to circumstances such as a change in expressed or identified needs (and weaknesses, challenges), the underlying assumptions (including internal capacity and funding) that informed the strategic plan and of its risk profile (also Refer discussion in section EQ 6) i.e. at strategic plan level and at indicator and annual target level (Refer Annex M: EQ 7.5 for changes to targets in the Results Framework to accommodate the impact of Covid – 19).

Management's feedback obtained in this regard is that targets are changed for several reasons that are fully explained and approved such as external shocks or unforeseen events, for example: -

- "Decision to redesign an initiative, e.g., Facilitating Audit Impact (FAI) targets were included from an early stage, but discussions in one of the design meeting workshops persuaded the team to radically alter the approach as a broader concept of impact (and how to deliver impact) emerged.

- Postponement of initiatives – due to COVID we launched several COVID response initiatives. Resourcing these meant putting other plans on hold (and amending other plans) resulting in changes to targets.
- Changed delivery mechanisms which mean the targets originally set are either no longer achievable or stretching (COVID shifts to online learning allowed us to scale up some initiatives compared to original plans, but timing wise some moved back as we had to redesign for online delivery)."

IDI performance and accountability monitoring and evaluation is done throughout the year and reporting is done annually with the submission to the IDI board and subsequent publication of Performance and Accountability Reports (PARs). IDI adopted a risk management framework identifying risk that could prevent it from achieving progress and performance, establishing controls to mitigate risks and then assessing residual risks. These risks are reviewed twice-yearly at Board level (March, November) and as part of the PARs as well as when annual operational plans are submitted for approval. Internally the Strategic Support Unit (SSU) is tasked with planning, reporting and evaluations which is a separate (independent) department from where the 6 Priorities are managed.

Given the size of IDI's diversified SAI portfolio, the various initiatives and activities, indicators and targets, maintaining and updating data is an ongoing task. The Results Framework is one of the important databases as it contains indicators, targets and actual performance details per Priority and work stream for example, which then informs the compiling of the annual PARs and budgeting and planning for the following year. Results of the various diagnostic tools such as Global Survey and SAI PMF are also processed in a database as reference source. Other information sources include PEFA assessment and the Open Budget Surveys.

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12 EQ 8: WHETHER, FROM A SAI PERSPECTIVE, IDI'S SERVICE OFFER ADDS VALUE TO SAIS AND IS INCLUSIVE, COHERENT AND WELL-COORDINATED, AND IF NOT, WHAT COULD IDI AND SAIS DO TO IMPROVE THIS?

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IDI has invested in a broad set of Priorities, work streams, components, and a comprehensive portfolio of initiatives. Annual budget prioritisation and allocations ensure ongoing delivering of goods and services that are readily available to support SAIs. SAI participation in any IDI initiative is voluntary which decision depends on the strength of the Regional Organization in supporting SAIs and capacity within the SAI itself. SAIs recognise the IDI Portfolio on offer and IDI's user-friendly, cost-effective delivery model (for example its on-line webinar services, digitised ISSAI implementation handbooks & guidelines, and the online Learning Management System (LMS)).

Most SAIs have access to IDI and IDI GPGs either in English or a major language that ensures that no one is left behind (inclusiveness) due to language-based barriers. SAIs interviewed expressed the view that IDI's portfolio of products adds value and is inclusive, coherent and well-coordinated, given its mandate and the role, other entities within the INTOSAI

Community, plays. All SAls interviewed confirmed satisfaction with IDI's services and confirmed value added where SAls elected to participate.

Feedback requests from SAls (as indication of issues that IDI might improve on) is to accommodate smaller SAI's capacity for participating for example in the Surveys and SAI PMF due to severe capacity constraints (manpower availability to complete comprehensive diagnostic tools). There is however areas of overlap where SAls had the choice of selection but having a centralised "INTOSAI Community Inventory List" of all products and services will assist in decision making. This can also benefit the regional organisations when planning to develop new processes and capacity development (skills building) plans.

SAls interviewed confirmed three significant issues regarding technical knowledge building i.e. (i) the responsibility to express needs and mobilise participation is voluntary, free of charges is vested within the SAI, (ii) each SAI has access to a INTOSAI Regional Organization as primary resource centre, and (iii) SAls are fully aware of the portfolio on offer by IDI and that access or participation is either based on online and digital technology or through blended approaches. It is acknowledged that IDI offer a unique Portfolio derived from their model of diagnosis, design and development of the initiatives and adopted service delivery model. Participating in or use of IDI products assisted in developing both processes and professional skills according to SAls. However they recognised limitations preventing them from participation and benefitting are the result of internal capacity constraints (excluding of course the Covid-19 pandemic impact). Underlying to capitalizing benefits and extracting value from the support offered by IDI is the commitment and support by SAI leaders.

Interviews conducted as part of the evaluation revealed that where there are strong INTOSAI Regional Organisations, SAls were already well supported and did not use IDI products. There is however a need for support where regional bodies lack capacity and, in these instances, SAls elected to use IDI initiatives and global products for example for conducting technology audits and auditing of SDGs. There is thus in some instances a risk of duplication when developing "IDI products" to fulfil its mandate. In some instances like products or initiatives to support SAls are already offered within the INTOSAI community (though not necessary at regional level) such as developing audit manuals or guidelines for example, but the risk is mitigated through coordination between IDI and key role players. There is however a widespread call for ongoing and stronger coordination within the community.

Budgets are based on (known) committed revenue resources for the year under review and allocation of resources between the Priorities based on planned activities, historic allocations and new interventions such as extending the Bilateral Support Program by adding more beneficiaries in 2022. It is important to recognise that budget allocation is directly linked to funding IDI which consists of three main revenue categories (refer to a detailed analysis of actual funding and expenditure provided as discussed in EQ 5) that requires decision making to be in line with the conditions attached to the grants i.e.

- Unrestricted Grants – can be allocated by IDI to any part of strategic plan Implementation, both "admin" and "programme".

- Restricted Grants: Semi-Earmarked – to one or several work streams with some discretion in allocation
- Restricted Grants: Earmarked - donor funding exclusively for specific initiatives and/or regional or SIAs (Including most of the bilateral funding).

On this basis, IDI allocated 97% of its 2022 budget to implementing the Priorities (2019 – 94%) as provided for in the strategic and operational plans with the balance that is allocated for administration, the Director General and the Strategic Support Unit. [# Annex M: EQ 8.3 - Box 38 for an analysis over the period under review].

IDI is approaching year 5 (the final year) of its current strategic plan for 2019-23 and most of its initiatives are well in progress. As result of the strategic shift to the newly adopted strategic plan architecture, most initiatives will be rolled over into the next strategic plan (2024 – 2029). Given the size of IDI's portfolio (9 INTOSAI Regions and sub-regions, 176 SAIs (134 + 42), 125 000 professional staff globally) the needs expressed by SAIs and IDI's capacity, the situation creates the ideal opportunity for sharing opportunities, brokering and coordinating support to SAIs by development partners (and the INTOSAI community). Pilot projects and cooperative audit assignments on the other hand have a narrower focus but can easily be replicated and/or partnered by development partners.

#### IDI ADVOCACY ESCALATED TO DONOR LEVEL

Unfortunately, not all efforts yield the desired results for example the reported deteriorating of SAI independence status globally that required IDI to intensify its approach through advocacy, dialogue and partnering with the development partner community and in-country donors in the more severe situations. Through the SIRAM (SAI Independence Rapid Advocacy Mechanism) initiative an established strategy has been put in place to coordinate efforts between the SAI, IDI, INTOSAI and development partners to jointly deal with incidents where SAI independence is under threat. [refer to some additional discussion in Annex M: EQ 8.4 on Stakeholder Engagement Indicators].

## 13 CONCLUSION

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The evaluation is done two-dimensionally i.e., by DAC-criteria (relevance, coherence, efficiency, effectiveness, sustainability, value-added) and then by IDI level (organisational, Priorities, SAI).

### 13.1 RELEVANCE

#### 13.1.1 Organisational Level

C1. The IDI Strategic Plan 2019-23 provides for positioning the IDI to execute its mandate received from INTOSAI, focusing on a specific and defined component of INTOSAI's members portfolio.

C2. The SP clearly sets out IDI's approach in response to this mandate, promoting gender equality internally as well as externally.

### 13.1.2 Priority Level

C3. Work streams and initiatives have been designed to provide a portfolio of products relevant to the INTOSAI focus, goals and the INTOSAI Framework of Professional Pronouncements.

C4. The Bilateral Support programme provide relevant assistance to vulnerable SAIs for achieving compliance with the ISSAIs.

C5. The Global Foundation Unit is relevant through its brokering role to promote coordinated donor-SAI assignments (agreements) so that the IDC 2020-30 goals are achieved.

### 13.1.3 SAI Level

C6. The IDI work streams, components, initiatives and projects are designed to align its support to the relevant SAI Business Model's components, and responding to those challenges and needs identified at SAI level (through surveys, diagnostic outcomes, and dialogue)

C7. Though the IDI supports SAIs with strengthening Stakeholder Engagement on an ongoing basis, "Citizen Engagement" as a stand-alone focus area lacks prioritisation.

## 13.2 COHERENCE

### 13.2.1 Organisational Level (External Coherence)

C8. IDI is part of the INTOSAI community that all focus on coordinated efforts supporting and promoting SAI's ISSAI compliance with a similar (shared) vision of delivering services to the value and benefit of citizens, with the explicit mandate to support a specific portfolio of INTOSAI members (SAIs from developing countries) and all aspects of how SAIs should function (components of the SAI Business Model).

C9. IDI's support is limited to SAIs that are INTOSAI members in terms of INTOSAI statutes and are at risk for (i) supporting structures that are not external auditors, and (ii) excluding in-country audit bodies that are additional to the country's nominated INTOSAI member.

C10. IDI is 100% grant funded and, in some instances, having conditions attached to the funding (earmarked and semi-earmarked grants) which IDI complies with (no negative findings in Audit Report).

### 13.2.2 Priority Level (Internal Coherence)

C11. The 4 work streams focus on SAIs and the IFPP, presenting a portfolio of Initiatives to support each of the various individual components of the SBM separately.

C12. The IDI organizational structure has been designed to deliver the 4 work streams leading to demarcation of functions (leading to a clear distribution of functions) and delineation, and some separation of the work streams from each other and from the Bilateral Support programme which focuses on specific individual SAIs through intensified implementation of initiatives, and from GFU which focus on donor coordination and brokering. This structure promotes coherence amongst the Priorities and limits unintended duplication, however it can also bring coordination challenges at the boundaries between these work streams and the

other priorities. Coordination between IDI work streams and units in these areas will be critical for IDI going forward.

### 13.2.3 SAI Level (External Coherence)

C13. IDI implements programs acknowledging the regularity (legislative) framework that provides SAIs their mandates, specifying roles, responsibilities and rights in each country.

C14. The IDI portfolio and implementation of programs considers SAI specific strategic and operational plans, capacity and types of audit activity that SAIs engage in.

## 13.3 EFFECTIVENESS

### 13.3.1 Organisational Level

C15. The IDI's organisational structure is deemed to be effective as it provides for appropriate/adequate demarcation of roles and responsibilities between the 6 Priorities and between the staff.

C16. A comprehensive set of policies, the five-year strategic planning cycles and the annual operational plans direct the 6 Priorities in planning for effectiveness, monitored and evaluated on an ongoing basis through annual PARs and submissions to the IDI Board. This includes policies addressing gender equality and inclusiveness.

C17. As a result of Covid-19, IDI had to adopt a working environment that is safe for its staff members, adapting to the "new normal", where office-based work was temporarily replaced by remote virtual offices.

### 13.3.2 Priority Level

C18. IDI has developed a comprehensive set of initiatives, expanded by developing new initiatives when changing circumstances (unplanned incidents occur such as Covid-19), aimed at addressing identified and expressed needs, challenges and weaknesses at SAI level. (This is done through having a comprehensive portfolio on offer aimed to support the various SBM components, being "demand driven", meaning it is up to each SAI to provide capacity to participate) and free of charges for the core portfolio.

C19. Some initiatives are still in pilot phase which limits the breadth of implementing them, as such not all SAIs are benefitting yet. This is a test for effectiveness of the initiative and to promote cost-efficiency when rolled out to remaining part of the portfolio.

C20. As result of Covid-19, IDI had to change its Delivery Model, which meant that digitalisation of Global Public Goods, training material, and online engagement had to be used. This has increased effectiveness, though in some instances face to face engagement is still preferred where possible, as more practical and effective.

### 13.3.3 SAI Level

C21. Results are mixed. The 2020 Global Stocktaking Report shows a negative trend in the level of SAI independence.

C22. There are some initiatives that are implemented in phases, currently still in the pilot phase, which narrows down the width of the support rendered. Estimated time frames for concluding the pilot phases and rolling out the implementation on a wider scale already indicate that these initiatives will continue into the next strategic planning cycle.

C23. Measuring change has proven to be difficult both in terms of systems and processes (ISSAIs compliance) and created capabilities (Competency Framework). This is partly the result of the low completion of SAI PMF repeat assessments and perhaps SAIs not having to report on how they transform participation into effective capacity.

## 13.4 EFFICIENCY

### 13.4.1 Organisational Level

C24. The organisational structure and staffing levels provides for dedicated teams for each Priority for efficient delivery on its mandate. The establishment's capacity was supported by an increased number of staff (new appointments) and by the recruitment of a set of associates and service providers (consultants).

C25. Each Priority includes focus on the three selected cross-cutting issues focussing on specific relevant activities within the work streams to address these Issues.

C26. The IDI adopted a "new normal" strategy to adapt to the Covid-19 pandemic to promote its efficiency such as changing the delivery model In the Priorities.

### 13.4.2 Priority Level

C27. There are some initiatives that are implemented in phases, currently still in the pilot phase, which narrows down the width of the support rendered. Estimated time frames for concluding the pilot phases and rolling out the implementation on a wider scale already indicate that these initiatives will continue into the next strategic planning cycle.

C28. Through digitisation and online communication between IDI and SAIs, Donors and other stakeholders, the IDI initiatives, programs and GPGs are efficiently delivered (made available).

C29. By adopting an approach of piloting new innovations, IDI resources are used efficiently ensuring that costs are contained, manpower capacity is not over-extended and that the risk of error and losses is minimised should projects fail or need significant changes.

C30. Involving and coordinating other roll players when implementing initiatives and projects such as peer-to-peer reviews, GFU brokering, CBC capacity development and support by INTOSAI regional bodies to SAIs, saves costs and time.

### 13.4.3 SAI Level

C31. The IDI portfolio on offer are free-of-charge and it is within individual SAI's discretion to voluntary participate and use any of the products. Interview(s) with SAI(s) reflect that where the SAI(s) participated in these activities it is regarded as beneficial to the SAI.

C32. Efficiency is reduced where SAIs do not have a relevant mandate or adequate capacity to participate and implement those IDI products on offer - such SAIs are encouraged not to participate in such initiatives, but sometimes they insist then later realise the efforts are wasted.

C33. There is a risk of duplication between the various INTOSAI-related structures especially in the areas of Technical Support (GPGs) and Training Interventions, which, if minimised through coordination and sharing, could promote IDI efficiency.

### 13.5 SUSTAINABILITY

#### 13.5.1 Organisational Level

C34. 66% of the IDI team (operational workforce) have more than 10 years relevant experience, and combined, the IDI team's experience covers all types of SAI models, INTOSAI regions and the 4 major languages (English, French, Arabic and Spanish) used.

C35. Vacancy levels have been managed and is standing at 7%. That ensures that IDI operations can continue in line with annual operational plans.

C36. Capacity challenges are addressed by a team of associates and the use of consultants on a needs-basis to strengthen IDI's capacity in terms of skills, technical knowledge and expertise, and manpower.

C37. IDI has structured its operations aligned to the 6 Priorities with dedicated teams in each unit that focus on its initiatives and programs, but also ensure integration of activities and ongoing monitoring and evaluation.

C38. IDI is 100% funded through grants and funding is most likely to be committed for the next strategic planning cycle. IDI will however only accept funding for activities that are in line with its Strategic Plan thus ensuring efficiency in the management of SP and its financing and implementation. The impact of Covid-19 has resulted in IDI changing its delivery model which resulted in underspending of these grants. Some donors have indicated the possibility of "no-cost extensions" to be negotiated or allow funding to be rolled over between years, should IDI's operational plans require such funds.

#### 13.5.2 Priority Level

C39. The work streams and initiatives are aligned to external influences (i) the IFPP (including promoting compliance with the ISSAIs), and (ii) each of the SBM components, but are also flexible to adapt efficiently to any changes in IFPP or SBM.

C40. IDI's Global Public Goods are designed for use by all SAIs and are easily accessible at no cost which can be applied by SAIs irrespective of region, SAI model, language and SAI mandate. These products come with IDI support and the global ISSAI framework as basis attached where SAIs lack capacity or level of maturity.

C41. The initiatives within the 6 Priorities are designed not to be time-bound unless directed by specific conditions such as bilateral support to specific SAIs.



### 13.5.3 SAI Level

C42. As ISSAI compliance is not compulsory for INTOSAI members, participating in and implementing (capitalizing on) products offered by the IDI is voluntary. Ongoing commitment by SAI leadership is significant to the extent and nature of changes made within SAIs to (timely) benefit from the IDI support.

C43. SAI Independence and changes thereto is a real risk that limits the outlook for sustainability of benefits derived from IDI support to SAIs.

## 13.6 VALUE-ADDED [IMPACT]

### 13.6.1 Organisational Level

C44. The IDI designed an organizational structure that is flat but is flexible enough that it can accommodate additional capacity (skills and manpower) when required.

C45. The experience with the Covid-19 pandemic and IDI's successful adaptation now provides a set of controls to mitigate similar risks.

C46. The IDI has strengthened its relationships with INTOSAI units, Regional Bodies, the Donor Community and SAIs, increasing the potential for each to add value to the SAIs.

### 13.6.2 Priority Level

C47. The roll-out of the SGRAM and Goodwill Ambassador initiatives create more opportunities for direct dialogue with in-country donors, accountability and governance structures in countries, and more significantly, with policy makers to promote SAI independence, thereby SAI relevancy and performance.

C48. Through digitisation and providing online (virtual) access to Global Public Goods, webinars, training and meetings as means of its Delivery Model, IDI has created a basis for availing its Portfolio to the entire SAI community. It can also go beyond to civil society, parliament and donors. This is of high value to create demand for better external audit, with adequate capacity and quality, and independence.

C49. Pilot projects assist in the final design (content value and promoting usefulness) of the initiatives and products to be implemented (if not yet, then in the near-by future) to maximise benefits to SAIs.

### 13.6.3 SAI Level

C50. SAIs strengthen their level of ISSAI compliance, Stakeholder Engagement and interaction with donors as result of IDI specific support as well as the INTOSAI Community's and Donor involvement either through coordination, partnerships and GFU brokering Initiatives.

C51. Focus on gender equality and inclusiveness within SAIs has been promoted.

C52. Specific focus on auditing (i) management of the Covid-19 funds, and (ii) both readiness and implementation strategies and activities for achieving the SDG goals, including the gender

perspective have been facilitated by the relevant IDI initiatives. This has however diverted much SAI resources and led to criticism as a pressure on SAI to audit COVID-19 and SDG is in effect a dent on their independence.

C53. Capacity development at various levels of SAI operations and functions have been done thereby setting in place a basis for improving management of the SAI and quality of audits. and to provide guidance to SAI when developing competency framework for their staff.

C54. Avenues have been created for SAI to approach IDI when their independence is under threat, challenges are experienced that limits the extent of compliance to ISSAI and performance, and for creating strategic and operational strategies/plans to enhance SAI performance.

## 14 RECOMMENDATIONS

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The recommendations are presented in two sections i.e. those which relate to IDI strategic management issues (regraded as "primary" recommendations), and those that deal more with operational issues ("secondary" recommendations). As the focus of the evaluation was on the period 2019-2021, findings that are already being addressed within the IDI work streams etc. are excluded from the list of recommendations. The evaluation team also considered and weighed the practicality of implementing proposals when developing recommendations, potential cost implications and IDI's function (mandate) against SAI needs.

### Strategic Recommendations

- **Public External Audit Bodies:** Discussions with non-INTOSAI stakeholders suggest a need to re-examine issues around (a) INTOSAI members or independent external audit institutions (b) Countries where there are multiple, autonomous public external audit agencies (such as the federal government structure in Nigeria for example).
- **Citizen Engagement:** Consider if there is a need for an initiative which focuses specifically on 'citizen engagement' or helping SAI put improved lives at the heart of what they do (risk it gets lost when embedded in other initiatives). Consider reclassifying Legislature Committees as a stakeholder to "Keep Engaged" status when stakeholder mapping is done (currently "Keep Satisfied" status).
- **SAI Capacity Development:** Support SAI globally to ensure their Human Resource Management and professional staff development functions adopt and use the new INTOSAI Auditor Competency Framework (ISSAI 150) and build IDI's PESA certification (which puts ISSAI 150 into effect), and potentially other IDI education Initiatives, Into SAI recruitment, promotion, professional development and staff performance management systems.
- **Partnerships:** Consider engaging with service providers to supply those services where (limited) IDI capacity may prevent desired achievement (performance) levels. For example, working with universities to establish a virtual university, developing global pathways for

obtaining professional educational qualifications, facilitating and coordinating shared services<sup>10</sup> such as IT Audit services and data-analytics for SAIs that are Interested.

- **SAI Quality Management:** Engage the INTOSAI family on how to increase emphasis on SAI audit quality management evaluations as a driver of SAI performance improvement, facilitating alignment, establishing responsibilities and setting joint targets.
- **Understand Performance Deteriorations:** conduct root cause analysis in cases where global SAI performance is backsliding, despite IDI support (e.g. independence) to understand how to reverse these trends.
- **Coordination:** Strengthen coordination and communication between (i) IDI and INTOSAI bodies to work together towards sustainable long-term solutions (e.g. on professionalisation, audit quality management; shared knowledge-hub) rather than individual, small, short-term, solutions, and (ii) the INTOSAI family and In-country donors.
- **IDI Expansion (Out-Reach) Potential:** Expand IDI pilot initiatives into the remaining three IDI languages (French, Spanish, Arabic) and consider introducing additional languages, for example Portuguese and Russian.

#### Operational Recommendations

- **Strategic Plan Format and Structure approach:** Continue with structure of 6 Priorities; components as basis going into the next 2024+ strategic plan cycle.
- **IDI Results Framework Targets to remain constant:** Set the 6-year targets that are aligned with the approved Strategic Plan at inception phase and monitor any significant positive and negative results. It is accepted that setting targets over the medium term (2 to 3 years) could be more precise and realistic and that it will be acceptable to use best estimates for the remaining ("outer") period.
- **IDI Results Framework to reflect on overall population size:** Introduce a clearer process and basis for setting evidence-based results targets reflecting global SAI needs, rather than reflecting IDI's delivery plans. The targets will then inform the delivery model and serve as a basis for costing the strategic plan and the Individual annual operational plans.
- **IDI to cost the Results Framework for the initial years of the strategic plan period and the remaining period at a less detailed level:** Add calculated budget figures to all activities and targets in the Results Framework and identify areas of possible budget constraints for further consideration.
- **IDI to promote SAI PMF Participation:** Whilst It Is acknowledged that use of the SAI PMF tool Is voluntary, it remains a valuable source of Information for IDI (and the INTOSAI and Donor Communities). The relatively low level of participation needs to be investigated, including compiling recommendations to promote higher participation.
- **SAI PMF for all Bilateral Support Programs:** Consider conducting both the Initial and repeat SAI PMF assessments a condition to bilateral support.
- **IDI Financial Reporting in PARs to promote transparency:** The introduction of PARs per priority is to be complemented and disclosing high-level financial Information of performance should be considered to further enhance the reporting.

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<sup>10</sup> Where financial constraints limit SAIs in procuring specialised services externally either on a full-time basis or even on specific assignment-contract basis. However, it Is acknowledged that IDI securing adequate funds Is a condition for the sustainability of such Initiatives.

- **IDI Post Strategic Cycle Evaluation:** Conduct a post-evaluation to assess outcomes and impacts (SAI-level changes) from each IDI strategic cycle – analyse available global data to inform design of this evaluation. Evaluating the work done by IDI and indeed more broadly by the INTOSAI and donor community, it seems that adopting more ambitious evaluation framework is necessary.
- **IDI Risk Management:** re-examine how external factors (natural risks) such as COVID, climate change, and conflict are addressed in the IDI risk register, initiatives, and targets.
- **IDI Training Intervention Products:** consider scheduling IDI training and educational products on a more regular basis, such as developing a high level annual "Training Calendar" published in the IDI website's portal for Capacity Development for example.
- **Integrated Knowledge Sharing Portal:** Consider developing a single (coordinated) global INTOSAI-family based portal where SAs and auditors can access all relevant global public goods and information on open training courses/materials offered within the INTOSAI family, planned dates of courses etc. as a single source of Integrated Information.
- **Digitalisation:** Support SAI's to embrace and leverage on opportunities from digitalisation.

**ANNEXES**

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Refer *Volume II* of the Evaluation Reporting for the following Annexures A to T i.e.

<b>Annexure</b>	<b>Topic</b>
<b>A</b>	Mid Term Evaluation Operating Principles
<b>B</b>	Evaluation Framework [As Included in the Inception Report (section 6)]
<b>C</b>	Analysis of IDI Strategic Plan 2019-23
<b>D</b>	IDI's Portfolio of Capacity Development Initiatives & SAIs Profiling
<b>E</b>	Evaluation Methodology applied and the Intervention Logic
<b>F</b>	Analysis of IDI Performance and Progress (Results Framework)
<b>G</b>	SAI participation analysis
<b>H</b>	IDI participation In INTOSAI Initiatives
<b>I</b>	Analysis of Global Stocktake Reports (2017 & 2020)
<b>J</b>	Summary of IDI responses to the 2018 Mid-Term-Evaluation
<b>K</b>	Interim Review 2021 - Impact of the Covid-19 pandemic
<b>L</b>	IDI Portfolio: 134 Countries (DAC Status) & PMF Assessment Status
<b>M</b>	Evaluation Questions: Judgement Criteria analysis, Illustrations and discussions
<b>N</b>	Evaluation Questions (Inception Report content)
<b>O</b>	Documents Reviewed
<b>P</b>	Interviews Conducted (People consulted)
<b>Q</b>	Register of Request for Information (RFIs)
<b>R</b>	SAI Interview Questionnaire
<b>S</b>	Terms of Reference (available as separate document)
<b>T</b>	Inception Report (available as separate document)