

EVALUATION REPORT

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

VOLUME II: ANNEXURES

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

Mid Term Evaluation Report: 21 FEBRUARY 2023

IDI Review Comments: [Date]

Final Inception Report: [Date]

Authors

James Botha – Principal Writer

Jérôme – Methodological Support

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LIST OF ACRONYMS

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	Initiatives that IDI delivers
Priority	Refers to the (1-4) Work Streams, (5) Bilateral Support program and (6)
GFU	Global Foundations Unit
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

ANNEXES

A. Mid Term Evaluation Operating Principles

The operating principles of the evaluation are:

- Theory based evaluation, which focuses on context, and the highlighting of causal mechanisms – i.e., understanding why events happened as they did. This approach is appropriate for an evaluation which comprises multiple operations, but where an aggregate level overview is required, and where the political features require attention.
- Change analysis: the Evaluation Team (ET) will seek to understand the casual linkages between the operation levels and initiatives, namely between the inputs and outputs of IDI and changes in SAls.
- The Evaluation Team will conduct an organizational analysis through which the ET will look at the organizational structure and design of the IDI (the first level) to determine the extent to which these have influenced performance levels.
- Triangulation: Evidence will be strengthened through systematic interview of different stakeholders and use of documents and data to ensure impartiality and reduce the risk of bias, the methods used will promote the participation of different groups of stakeholders. Triangulation of the Gender Equality aspects of the IDI's organizational and initiative levels will be duly considered

Gender Equality and Women Empowerment (GEWE) considerations

In accordance with the IDI's guidance on gender, gender will be mainstreamed throughout the evaluation methodology by:

- ◆ gathering gender disaggregated data and mainstream gender responsiveness in the evaluation questions, including the roles, cultural beliefs (where appropriate), behaviours and nature of any changes identified for within the IDI.
- ◆ Ensuring interviews can be held with gender balance and where necessary with women only

Ethical Considerations

Interviews will be carried out in accordance with IDI's Evaluation Policy as stipulated in the ToR. All data collected will solely be used for the purpose of this evaluation, and all field notes will remain confidential and will not be turned over to public or private agencies.

B. Evaluation Framework [As included in the Inception Report (section 6)]

1. Evaluation criteria addressed by EQs (see draft) and why this approach is proposed.

Box 1: Evaluation Criteria

Criteria	EQ 1	EQ2	EQ3	EQ4	EQ5	EQ6	EQ7	EQ8
Relevance	x	x						
Coherence			x	x				
Efficiency			x	x	x			
Effectiveness				x				
Sustainability						x	x	
Value Added								x

2. High level evaluation questions proposed in the ToR and how they have been 'incorporated' into the proposed EQs (see draft below):

Box 2: High Level Evaluation Questions

High level questions (ToR)	Addressed by EQ...
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
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 SAls, and what more needs to be done?	EQ5
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
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
Whether IDI made appropriate and timely responses to the initial and ongoing COVID-19 pandemic?	EQ6
Whether IDI's Global Foundations Unit has successfully transitioned from a ring-fenced unit (IDS) to an integrated part of IDI, and whether the relationship and responsibilities between the INTOSAI- Donor Cooperation and IDI are clear and appropriate?	EQ4 & EQ6
Whether IDI has successfully expanded and strengthened its partnerships to increase the breadth and depth of its support to SAls?	EQ3; EQ5; EQ6
Whether, within the six strategic priorities, IDI has selected appropriate initiatives and delivery mechanisms to support SAls	EQ1; EQ2; EQ6

in line with its strategic plan, and whether these contributed to improved SAI outputs and outcomes?	
Whether, from a SAI perspective, IDI's service offer adds value to SAs and is inclusive, coherent and well-coordinated, and if not, what could IDI and SAs do to improve this?	EQ 8

C. ANALYSIS OF IDI STRATEGIC PLAN 2019 - 23

The 2019-23 Strategic Plan presents IDI's purpose through its vision and mission statements and adopted core principles i.e.

IDI VISION

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

IDI MISSION

The INTOSAI Development Initiative supports Supreme Audit Institutions in developing countries in sustainably enhancing their performance and capacities. IDI is a part of the International Organisation of Supreme Audit Institutions (INTOSAI) and works together with INTOSAI Goal Committees, Regional Organisations, SAs and other partners for independent, well-governed, professional and relevant SAs.

IDI CORE PRINCIPLES

IDI's work is guided by three core principles. They have developed over time through our ethos as an organisation and through our long professional and organisational experience. They reinforce each other and contribute to achieving IDI's Vision and Mission:

- Effective IDI
- Accountable IDI
- Inclusive IDI

The 2019-23 Strategic Plan presents the following priorities serving as basis for components, initiatives and activities in executing its functions i.e.-

1. Work stream 1: Independent SAs
2. Work stream 2: Professional SAs
3. Work stream 3: Well-Governed SAs
4. Work stream 4: Relevant SAs
5. Bilateral Support Programme
6. Global Foundations Unit

7. Cross-cutting issues:

- Inclusiveness and Gender responsiveness
- SAI Culture and Leadership
- SAI Communication and Stakeholder Management

D. IDI's PORTFOLIO OF CAPACITY DEVELOPMENT INITIATIVES & SAIs PROFILING

The IDI typology of IDI Initiatives provided is as presented in Box 7 (Note that items 1-3 are a typology of IDI initiatives, not activities. An IDI Capacity Development initiative (1) might include several activities including any of 1(a-c) and 2-5). This is of importance for the illustration of how IDI workstreams and Portfolio align to the SAI Business Model (refer discussions in s2.1 and EQ2).

Box 3: IDI TYPOLOGY

No.	Category	Definition	Sub-Categories
1	Capacity Development Initiative	A set of medium to long-term interconnected activities undertaken for the benefit of SAIs, where a SAI is expected to sign a statement of commitment ¹ (The key characteristic here is that the entity supported is an SAI, following the Head of SAI signing a commitment statement, rather than an individual being trained or using an IDI product)	a) Professional audit initiatives (e.g., cooperative audits) b) Organisational capacity development initiatives (e.g., support to SAI strategic management, HRM, SAI stakeholder relations) c) Institutional capacity development initiatives (e.g., support to SAI independence and mandate)
2	Training Initiative	Participation in a stand-alone workshop or training (not part of a CD initiative) which exceeds 6 hours duration ²	
3	Knowledge Sharing & Awareness Raising Initiative	One-off, short events such as webinars, round tables, leadership and stakeholder meetings ³	
4	Technical products	GPGs, occasional papers, compendia of SAI practices, synthesis of SAI audit reports ⁴	
5	Partnering	Working with and supporting INTOSAI committees, regions, SAI peer providers, donors; brokerage	

¹ Internal IDI definition used for PAR classification

² Ibid.

³ Ibid.

⁴ Based on the Protocol for the Quality Assurance of IDI's Global Public Goods

		work (i.e., entities other than SAIs, for the ultimate benefit of SAIs)	
6	Advocacy and communications	Efforts to advocate for policy change for the benefit of SAIs, and communications to raise awareness of the role and importance of SAIs	

Source: Information provided by IDI Management

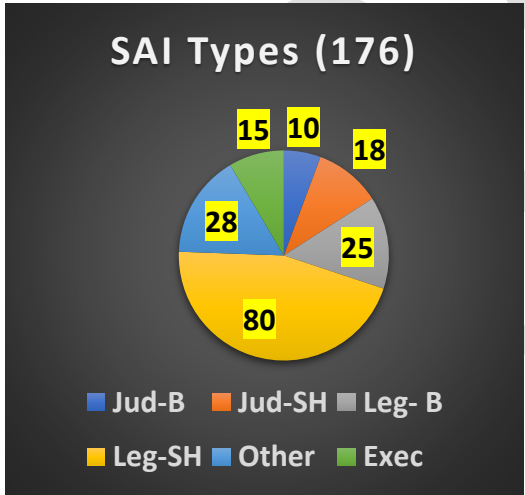
For purpose of discussions and illustrations in this report, the IDI's portfolio of products are consolidated into the following 4 categories in line with the typology above i.e.

- Advocacy and Awareness
- Knowledge and Sharing
- Training
- Technical

IDI is mandated to primarily support SAIs from Developing countries, a list of 139 countries which is provided in Annexure L. In addition, 42 SAIs from developed countries however also participate in a selection of IDI initiatives bringing the total no of SAIs that IDI include in its databases to 176/177.

By SAI Model Type

BOX 4: ANALYSIS SAIs BY SAI MODEL (TYPE)

<p>Analysis of IDI Portfolio (176 SAIs)</p>  <p>Legend: Jud: Judicial; Leg: Legislator B: Board; SH: Single Head</p>	<p>The Judicial System SAI (Court of Accounts)</p> <ul style="list-style-type: none"> ▲ has both judicial and administrative authority ▲ is independent of the legislative and executive branches ▲ is an integral part of the judiciary ▲ making judgements on government's compliance with laws and regulations, and of the use of government funds ▲ mainly used in the Latin countries (Europe (France, Italy, Spain, Portugal etc.) Turkey, Latin American and francophone countries)
<p>The Westminster System SAI</p> <ul style="list-style-type: none"> ▲ is an independent body that reports to parliament ▲ made up of professional audit experts ▲ with less emphasis on legal compliance ▲ used in many Commonwealth countries (Australia, Canada, India, the UK, the 	<p>The Board System SAI</p> <ul style="list-style-type: none"> ▲ like Westminster system ▲ having an Audit Board composed of (i) an Audit Commission (as a decision-making body), and (ii) a General Executive Bureau (the executive or "operational" organ)

Caribbean, the Pacific and Sub-Saharan Africa countries)	<ul style="list-style-type: none"> ▲ as it is independent of the executive, ▲ helps parliament to conduct oversight mainly in Asia (Indonesia, Japan, Republic of Korea etc.)
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By Size

BOX 5: SAIs BY SIZE OF WORKFORCE

SAI Office's Staff Size (Headcount)	TOTAL Staff		Professional Staff	
	No SAIs	Total Staff	No of SAIs	Total Staff
5 000+ Staff Member in SAI Offices	7	86 223	2	54 732
1 001 – 4 999	31	67 533	21	47 486
101 – 1 000	84	29 693	68	22 445
11 - 100	41	1 600	42	1 946
1 - 10	8	58	21	105
0 (no detailed provided on numbers)	0	0	17	0
TOTALS	171	185 107	171	126 714

Source: Global Survey (number of participants 171)

Note: from information supplied for the survey, in some instances SAI information are excluded for countries such as Nigeria that have not participated in the survey that could be significant in numbers. Further detail on the gender perspective is presented in sections 9 and 11.4.1.

By INTOSAI Region

BOX 6: NO OF SAIs PER INTOSAI REGIONAL ORGANIZATION

Regional Organization	TOTALS No SAIs 177	Developing Country SAIs
AFROSAI-E	23	23
ARABOSAI	14	14
ASOSAI	26	23
CAROSAI	18	10
CREFIAP	19	21
EUROSAI	42	13
OLACEFS	20	17
PASAI	18	18
North America	2	

Source: Information supplied by IDI Management; SAI PMF Status Report by Assessment Stage (07 July 2022) & SAIs by type Report

By Language (Countries)

BOX 7: COUNTRIES BY LANGUAGE

Language	No Countries
English	59
French	29

Arabic	25
Spanish	20
Portuguese	9
German	6
Russian	5

Source: https://en.wikipedia.org/wiki/List_of_official_languages_by_country_and_territory

IDI provides its Portfolio of Products in the 4 most spoken official languages based on number of countries in i.e., Arabic, English, French and Spanish. AFROSAI-E indicated in the INTOSAI 2017-19 PAR that on regional basis it translated relevant documents (ISSAI implementation manuals and guidelines for example), accommodating the Portuguese language for the benefit of Lusophone countries.

By Language (IDI supporting SAIs)

Language at SAI level was not analysed for purpose of this evaluation as the regional organisation should accurately represent the language profile of members (refer analysis in Box 7 above)

By OECD DAC Classification

There are 139 countries classified as developing countries which can be summarised as follows: Please refer to Annexure L for details

BOX 8: CLASSIFICATION OF SAIS IN DEVELOPING COUNTRIES

DAC CLASSIFICATION	DEVELOPING	FRAGILE	TOTAL
LDC – Least developed countries	21	24	45
LMI – Low to Moderate Income countries	33	8	36
UMI – Upper-Middle-Income countries (+OLI)	48	6	53
TOTALS:	101	38	139

Source: PAR 2021 Highlights data

E. EVALUATION METHODOLOGY APPLIED AND THE INTERVENTION LOGIC

Adelante's methodology and approach to this mid-term evaluation is set out here below 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. requirements by IDI

The ToR stipulates that (i) all evaluations commissioned by IDI are expected to follow the IDI Evaluation Policy [dated 27 November 2019], and (ii) that methodology should clarify the OECD/DAC criteria i.e., relevance, coherence, efficiency, effectiveness, impact and sustainability, give clarity of the evaluation questions and judgement criteria. It is however

acknowledged that for the mid-term review, the impact criterion is excluded (and as such the criteria dealing with sustainability at impact level).

E1. METHODOLOGY

To conduct the evaluation of the IDI initiatives at the 3 levels (organizational, workstream and SAI levels, Adelante will follow a methodological approach which has been developed in accordance with the Terms of Reference (ToR), commissioned by IDI and in line with Adelante's response.

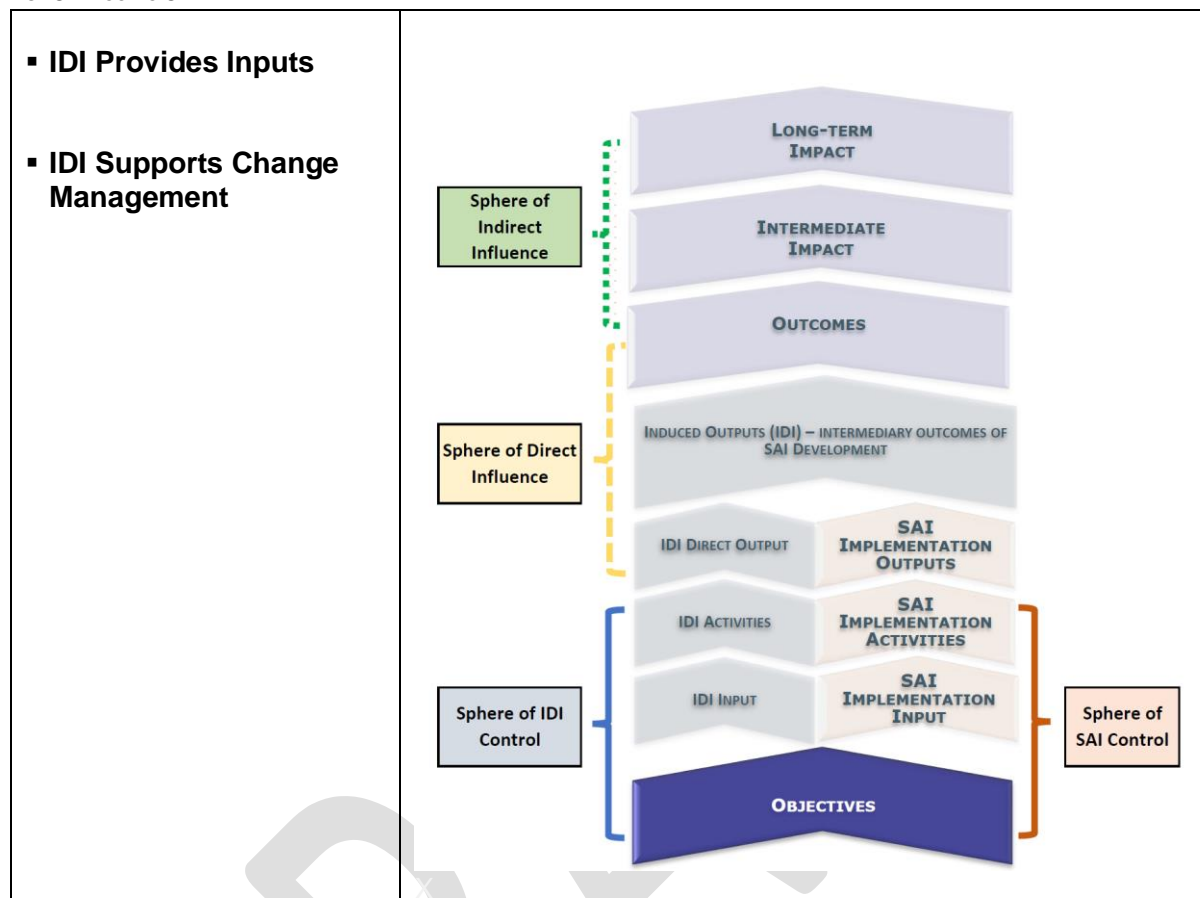
The evaluation approach is based on the principle of the intervention logic. For this evaluation we are working with a conceptual logic that connects the IDI inputs and outputs which those of the SAIs. This is what leads to changes that are referred as induced outputs in this conceptual intervention logic.

This evaluation covers:

- (i) the relevance of what is done: the responsiveness to the needs as perceived during the formulation of the SP
- (ii) the coherence with IDI mandates/ INTOSAI policies
- (iii) the effectiveness of IDI delivery: are priorities implemented? Does it produce the expected outputs, the efficiency with which it is done, donor and INTOSAI community coordination, organizational structure of IDI, or could it be done at a lesser cost; and
- (iv) the sustainability in terms of the induced changes in SAI: are SAI taking the initiatives, do they lead to skills and processes that are likely to remain. This aspect is probably one of the key elements of this evaluation, given that first reviews of relevance and coherence indicate their achievement, however it is very hard to evaluate because it happens in many SAIs and this evaluation will work on a sample basis, equivalent to using programme monitoring evidence (including data) and storytelling on a few SAIs.

As can be seen outcomes and impact are beyond the sphere of control and direct influence of IDI. It can logically be expected to happen in the future following the implementation of the strategic plan, that is to say it would require an ex-post evaluation (a couple of years after). Included In the list of recommendations **is the proposal that a post-cycle evaluation be done on the 2014-18 Strategic Plan.**

BOX 9: RESULTS CHAIN



In essence we can summarise how the evaluation was conducted for inputs, direct outputs and induced outputs as follows:

- the inputs linked to IDI's Portfolio on offer: this includes the assessment at organizational level and the work stream and initiative level, the integration of gender responsiveness, managing of the Covid-19 pandemic and integrating cross-cutting issues. Assessing relevancy will focus on the selection of focus priorities and the design of the work streams and initiatives. For assessing coherence, the evaluating team considered developments within and activities by INTOSAI (e.g., audit standards, work groups), the INTOSAI regional bodies, SAI – driven initiatives and the nature and extent of support by other key role players such as the donor community.
- the direct outputs: focused on the extent of SAI participation and utilisation of IDI offers It assessed the modalities selected to best achieve goals (training, advocacy, technical publications, webinars, workshops etc.) and the efficiency with which they were implemented through the IDI's operational structuring and the work streams, bilateral support, mainstreaming of gender responsiveness, other cross-cutting priorities, and the GFU.

- the induced output: i.e., the changes SAI's adopted and embedded in their operations as result of IDI's support initiatives directly as evidence by skills and processes, or through IDI's partnerships and donor coordination initiatives. The evaluation assessed the extent to which interventions were effective in producing those changes at SAI levels and the sustainability of these benefits, addressing SAI needs and supporting SAI's strategic and annual operational plans.

The methodology is participatory, seeking to engage and collect views from as many relevant stakeholders as possible through a well-articulated evaluation plan (refer scheduling of evaluation), duly communicated through the Evaluation Manager, review and validation by the IDI Board, IDI Core Donor Group and Heads of SAI's participating in the evaluation.

Stakeholders were involved as much as possible during the evaluation process in the following ways:

- (1) through clarification of the evaluation approach, scope and expectations.
- (2) in the decision over selection of initiatives and sampling strategy of the evaluation.
- (3) as key informants of the evaluation and
- (4) in the discussion of the preliminary findings and recommendations.

It was largely qualitative, designed to collect primary data (mainly document review and through interviews), but also included systematic, in-depth review of secondary documents and data.

To strengthen communication between the evaluation team and selected SAI's, and to enhance the effectiveness of the evaluation, questions earmarked for SAI discussions (refer EQ8) were communicated in writing ("the Survey") prior to conducting interviews with relevant SAI representatives.

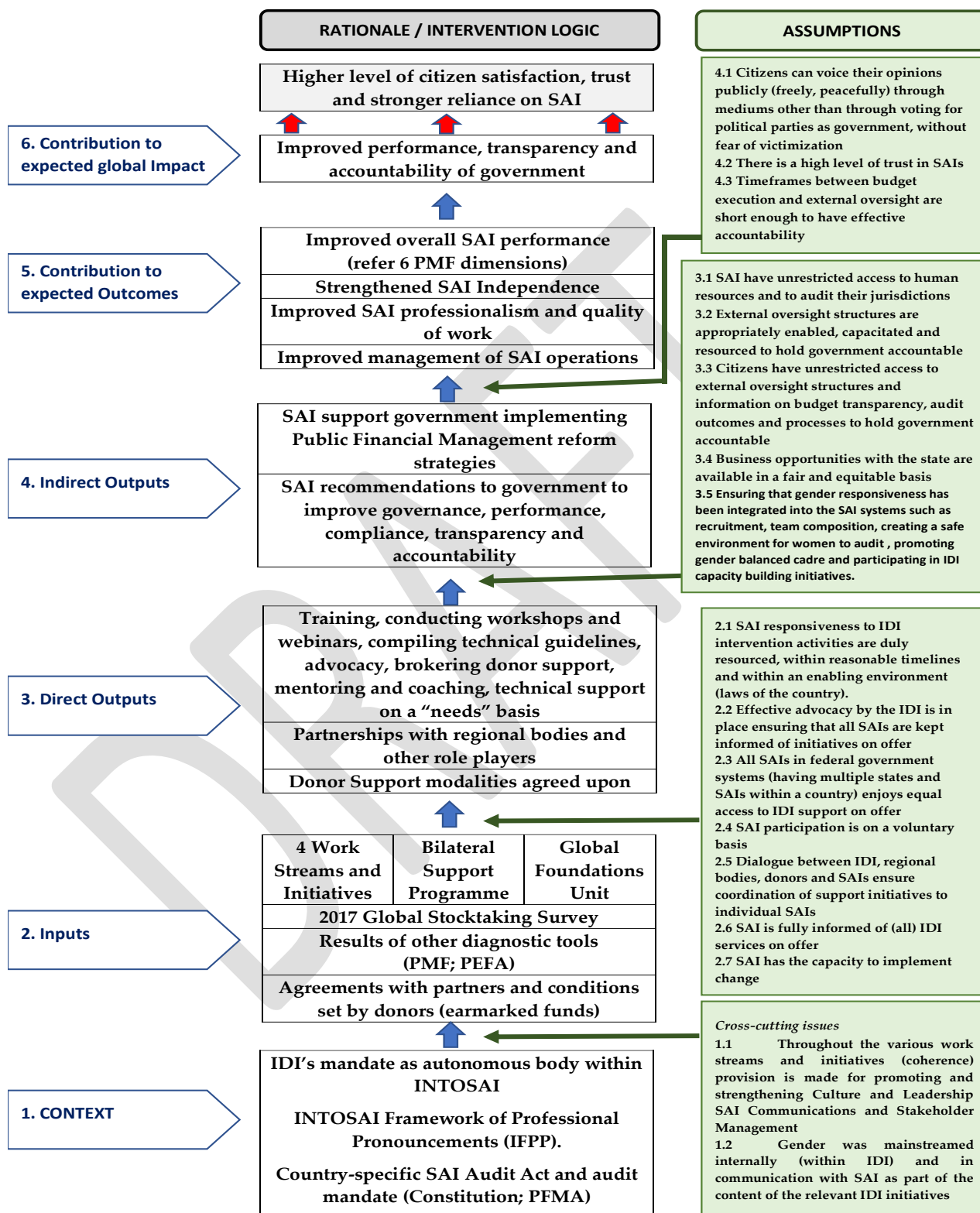
E2. INTERVENTION LOGIC

To promote the use and operationalization of finding we use the intervention logic analysis as the basis for assessing evidence of the contributions that the IDI's work streams, Bilateral Support programme and GFU have made towards:

- the IDI's strategic objectives set out in its vision and mission statements
- the objectives of the IDI's portfolio of products and services on offer (OECD approach), i.e., the 6 priorities and their objectives
- Individual SAI's reform and performance improvement objectives

The intervention logic serves to retrace the various expectations and expected effects of IDI's interventions and to make explicit the assumptions on which these expectations rest and the context in which the support took place. Much of the evaluation rests on the testing of the assumptions made when deciding and designing the workstreams and initiatives and understanding the reasons behind the achievements or the lack of achievements.

Box 10: Intervention Logic



E3. EVALUATION SCOPE LIMITATIONS

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

- Not all regions 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.

F. Analysis of IDI Performance and Progress

PERFORMANCE (RESULTS FRAMEWORK)

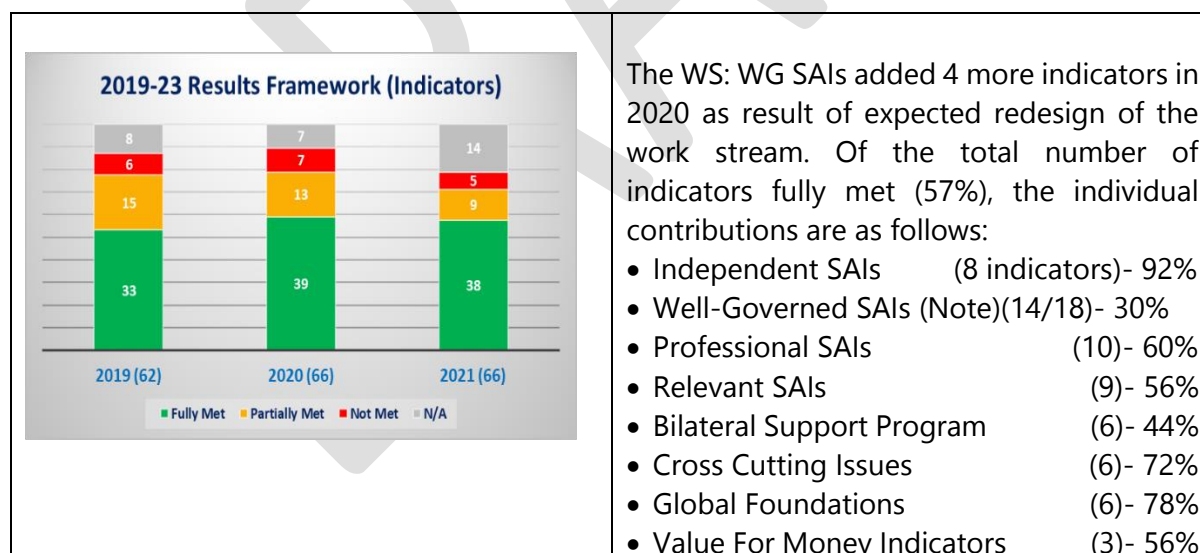
LEGEND:

■ Fully Met	■ Partially Met	■ Not Met	■ Not Applicable
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A. OVERALL

Details of indicators, targets and results are set out in Boxes 11 to 15

BOX 11: SUMMARY: ACTUAL OVERALL RESULTS AGAINST TARGETS FOR ALL INDICATORS FORMULATED IN THE 2019-23 RESULTS FRAMEWORK



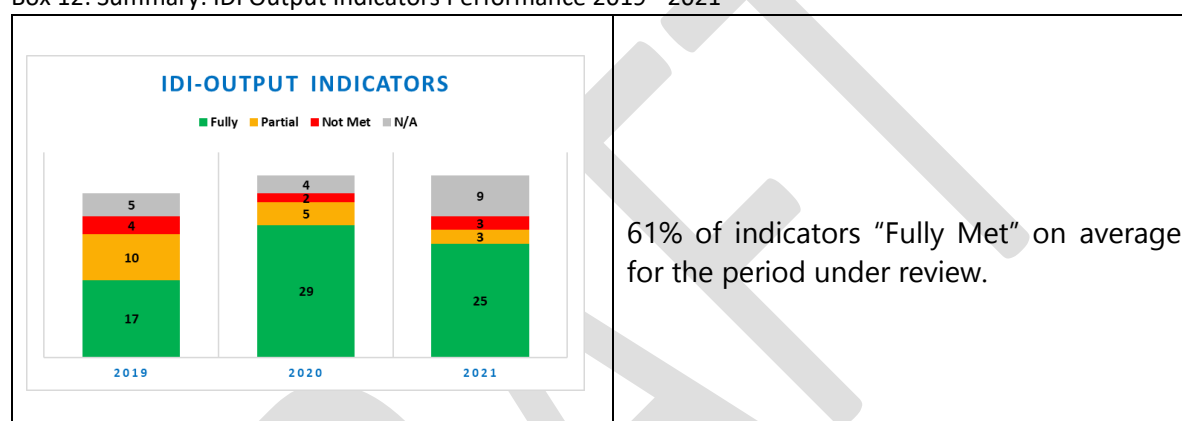
Source: 2019-23 Results Framework

Note: Initiatives brought forward from the last SP formed much of the initial basis for WG SAIs work stream. As these ended, it was always expected the WS would need to be redesigned. The new indicators reflected this more than Covid. While 4 new indicators were added, some others were no longer monitored as the relevant initiative had finished.

F1: IDI OUTPUT INDICATORS

These are the initiatives, products, programmes, platforms, resource pools and support mechanisms developed and provided by IDI. They are predominantly under IDI's control, under normal circumstances (i.e., if the output-level assumptions in IDI's strategic plan hold. IDI is dependent on having sufficient resources and on resource experts and SAs participating in its initiatives to deliver these outputs). Targets and actual results are set and monitored in relation to the calendar years in which each output is expected to be produced; this may be every year for some outputs, and only once for other outputs. The indicators refer to developing country SAs, and staff of developing country SAs, unless otherwise stated.

Box 12: Summary: IDI Output Indicators Performance 2019 - 2021



Box 13: Detailed IDI Output Indicators Performance 2019 - 2021

Box 15: Detailed IDI Output Indicators Performance 2019 - 2021

Indicator Reference	INDICATOR DESCRIPTION	TARGETS			RESULTS		
		2019	2020	2021	2019	2020	2021
INDEPENDENT SAIs							
1	Cumulative No. of SAIs provided SAI-level support on independence under IDI's Independence work stream during 2019-23	3	5	10	5	5	9
2	Progress on development of SAI Independence Knowledge Centre including Communications, Advocacy & Guidance Materials, and eLearning Courses & Webinars	ToRs for Knowledge Centre	Knowledge Centre Launched & Populated	eLearning courses / webinars piloted for SAI & DP staff			

3	Cumulative number of SAI leaders and staff supported to develop their professional capacity for assessing and strengthening SAI independence (and female participation rate each year)	60 (44% female)	80 (44% female)	120 (44% female)			
4	Cumulative number of global/regional events at which IDI presents on value of SAI independence to stakeholders outside INTOSAI; and cumulative number of IDI knowledge products on status of & approaches to strengthening SAI independence	Events: 3 Products: 2	Events: 6 Products: 2	Events: 9 Products: 4			
5	Cumulative % of cases of threats to SAI independence referred to IDI (by the SAI or partner) to which IDI has helped develop a coordinated stakeholder response to support the SAI, issued within 30 days of referral	Mechanism established	75%	100%		100	100
Well-Governed SAIs							
6	% Of all (i.e., cumulative) finalized SAI PMF assessments that includes an IR statement demonstrating independent verification of facts, as well as proper	55%	60%	675	56	61	67

	application of the SAI PMF methodology						
7	Cumulative number of people (all countries) trained to use the SAI PMF (completion of basic SAI PMF training course) (and female participation rate each year)	1280 (44% female)	1310 (44% female)	1400 (44% female)	1235	1279	1340
8	Status & cumulative number of downloads of IDI guidance: 'SAI Strategic Management' (including sections on stakeholder analysis & engagement)	Version 1 published (EN, FR, SP, AB)	Version 1 published (EN, FR, SP, AB)	500 downloads	Draft	Eng	6340
9	Cumulative number of SAI staff trained in Strategic Management (and female participation rate each year)	70 (44% female)	119 (44% female)	270 (44% female)	79	239	367
10	Cumulative number of SAI staff trained in assessing SAI practices in implementing SAI Code of Ethics (and female participation rate each year)	EN: 30 FR: 30 Spa: 30 Ara: 30 Total: 120 (44% female)	Total: 126 (44% female)	N/A	38 28 42 18 T126	126	
11	Merged with 8						
12	Cumulative number of SAI staff trained in assessing SAI practices in Engaging with Stakeholders (and female participation rate each year)	230 (44% female)	143 (44% female)	N/A	143	143	N/A
38	Guidance material on risk and crisis management for SAs			Version 0 public draft in EN, FR			?

	developed and disseminated: Status and language availability of the guidance material						
39	Progress in developing training material for ICT initiative			Version 0 public draft in EN			?
40	Progress in developing training material for eLearning course on SAI HR basics			Version 0 public draft in EN			?
41	Number of SAI leaders that have participated in SAI leadership masterclasses			12			?
Professional SAIs							
13	% ISSAI Implementation GPGs developed as per IDI QA protocol and maintained as per maintenance schedule (iCATS, ISSAI Implementation Handbooks and QA Guidance and tools for FA, PA, CA)	44%	67%	67%	22%	33%	100%
14	Cumulative number of SAIs supported by IDI in conducting mapping, iCATs and writing IINA report	2	9	13	7	9	15
15	Progress in developing, implementing and quality assuring the Professional Education for SAI Auditors (PESA) pilot framework	Design complete for 4 out of 17 PESAI-P digital education papers	Design complete for 14 out of 17 PESAI-P digital education papers. Development complete for 7 out of 17	Design and Development of PESA-P digital education completed and PESA – P launched for 600 auditors. PESA –P	2 Des 1 Dev	11 Des 5 Dev	14 Des 10 Dev

			PESA-P digital education papers.	assessment materials development underway.			
16	Cumulative number of SAI staff trained through PESA, ISSAI Implementation Needs Assessment (IINA), QA reviewers, SAI Young Leaders and coaches, training in cooperative Financial ISSAI based audit (CFA) (and female participation rate each year)	PESA: 12 IINA: 32 QA Rev: 80 SYL: 50 CFA: 23 Total: 197 (44% female)	PESA: 15 IINA: 38 QA Rev: 120 SYL: 91 CFA: 44 Total: 308 (44% female)	PESA: 615 IINA: 56 QA Rev: 120 SYL: 91 CFA: 62 TAI: 130 Total: 1074(44% female)	T245 58% F	T334 60% F	T 1888 49% F
17	Cumulative number of SAls supported by IDI in enhancing audit quality (e.g., support for QA needs assessment, developing QA policy, QA manual, training staff on QC and QA, QA reviews)	2	1	6	1	1	1
Relevant SAls							
18	Progress in developing and disseminating GPGs on Audit of SDGs and other products	Auditing SDGs Version 1 & Compendium published	IDI's SDG audit model (pilot version) published in English, Arabic, French and Spanish	IDI SDGs Audit Model (ISAM) Piloted	V1 Dev	EN Arab FR SP	55 Pilot
19	Cumulative number of participants (SAls and stakeholders from all countries) covered through Green Hat: IDI Innovation Exchange series webinars and seminars; UN-IDI SAI	Green Hat: 70 UN/IDI: 345 Total: 415 (44% female)	SAI Innovations: 200 UN/IDI: 478 Total: 678 (44% female)	SAI Innovations : 270 UN/IDI: 478; Healthy Interactions Series: 50 (44% female); CPD Event: 50 (44%)	T607 39% F	T 1852 ?% F	T

	Leadership and Stakeholder meeting, and SDG audit initiatives (and female participation rate each year)			female); LOTA Talks: 30 (44% female) Total: 878 (44% female)			
20	Cumulative number of SAI staff trained through cooperative audits for SDGs, using data analytics, eLearning specialists, blended learning specialist, LMS administrators, facilitating audit impact (and female participation rate each year)	SDG Audit: 206 ELS: 141 BLS: 32 LMS: 127 FAI: 0 Total: 506 (44% female)	SDG Audit: 300 ELS: 145 BLS: 32 LMS: 136 FAI: 0 Total: 613 (44% female)	SDG Audit: 376 ELS: 145 BLS: 32 LMS: 136 LMS RP: 30 FAI: 30 Total: 749 (44% female)	T519 34% F	T758 51% F	T 1346 52% F
21	Cumulative number of SAIs supported in exploring use of data analytics in audit	0	0	a) 39 b) N/A N/A	0	14	Diff
22	Progress on IDI-IBP Joint Report on 'Assessing the Audit & Oversight Value Chain' [delivered under GFU], and Cumulative number of SAIs supported in Facilitating Audit Impact (FAI) through writing audit messages and engaging with key stakeholders	IDI-IBP Partnership Established	Joint report published & launched	15 SAIs Supported			45
Bilateral Support							
23	Cumulative number of SAIs supported by IDI under its bilateral policy for a) strategic planning and management and mobilising coordinated support	a) 11 b) 2	a) 11 b) 3	a) 11 b) 5	11 2	11 4	11 5

	b) implementing their strategy (minimum 3 years support)						
24	a) Cumulative number of providers of support with which IDI signs partnership agreement for implementing bilateral support b) Cumulative number of countries in which IDI has helped SAIs establish SAI-donor support groups/arrangements (covering e.g., policy dialogue and coordination)	a) 2 b) 9	a) 4 b) 11	a) 4 b) 11	3 11	7 11	N/A
25	Overall conclusion of evaluations/reviews of IDI bilateral programmes (Scale: programme objectives fully / mostly / partly / not met)	N/A	South Sudan: partly met PAP-APP: mostly met	Somalia: mostly met	N/A	PAP-APP: Part	
Cross-cutting Priorities							
26	Annual female participation rate across IDI initiatives: (a) Events where IDI can influence participation (b) Open events	(a) 44% (b) 35%	(a) 44% (b) 35%	(a) 44% (b) 35%	40 30	45 54	50 53
27	% Of new IDI initiatives designed in the year which include a gender analysis in the design phase	10%	50%	80%	14%	78%	80%
28	% Of SAIs participating in IDI initiatives where a representative of the SAI leadership	a) 90% b) 75%	a) 90% b) 60%	a) 90% b) 60%	93 50	96 29	100 64

	a) signs a statement of commitment b) participates in education / awareness raising activities targeted to the SAI leadership (count separately the participation of each SAI in each initiative)						
Global Foundation Unit							
29	Status and number of downloads of Global SAI Stocktaking Report within 1st year after publication	Global survey designed	Global survey launched	Stock taking report published. Downloads: EN 500 FR 50 SP 50 Ara 50	Draft		
30	Progress on establishing and implementing programme 360 (IDI Sustainability Reviews)	Established	Synthesis study designed	Synthesis study published		Go to 2021	Design
31	Number of organisations covered by a strategic partnership agreement with IDI	1	3	5	4	5	5
32	Cumulative number of INTOSAI regions supported by IDI in their core organisational development (e.g., use of Strategic Management Guide for Regions)	4	5	5	5	5	5
33	Cumulative number of SAIs supported by IDI (through all mechanisms) to submit capacity development proposals to potential	15	20	60	47	47	62

	funders/providers of support						
34	Annual Number of events where IDI presents; organised by stakeholders outside the INTOSAI community or jointly by outside stakeholders & the INTOSAI community	5	6	6	10	13	11
Value For Money							
35	Number of expert days mobilised through in-kind support (free) from partners such as SAIs, instead of using paid consultancy support	N/A	1500	1750	2483	1626	2002
36	Average cost per flight (NOK)	N/A	10000	10000	N/A	9498	6748
37	Average delivery cost (incurred by IDI) per training day (6 hours training) delivered on selected initiatives: (A) SAI PMF (B) PESA	N/A	(A) 2000 (B) N/A	(A) 2000 (B) 1500	N/A	735 N/A	1309 ?

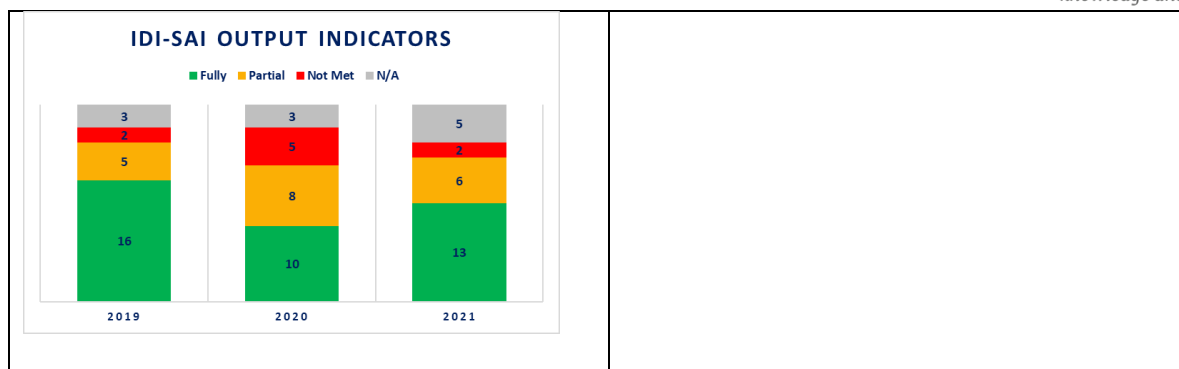
Source: 2019-23 Results Framework v4.0 [June 2022]

F2: IDI SUPPORTED SAI CAPACITY AND OUTPUT INDICATORS

These are the intended SAI results to which specific IDI initiatives seek to contribute. They are largely under the control of participating SAIs, but also (especially regarding SAI independence) subject to the institutional environment in which SAIs operate. IDI will set and report on a small number of high-level indicators under each work stream and bilateral programme. New indicators will be added to the result system and targets defined as and when appropriate under each work stream. The indicators refer to developing country SAIs unless otherwise stated.

Box 14: Summary: IDI – SAI Output Indicators Performance 2019 - 2021

	50% Of 26 indicators “Fully Met” on average for the period under review.
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Box 15: Detailed IDI - SAI Output Indicators Performance 2019 - 2021

Box 13: Detailed IDI SAI Output Indicators Performance 2019 - 2021

Indicator Reference	INDICATOR DESCRIPTION	TARGETS			RESULTS		
		2019	2020	2021	2019	2020	2021
INDEPENDENT SAIs							
1	Cumulative number of SAIs (supported by IDI's independence work stream) that complete a mapping / assessment of the current state of their legal & practical independence	2	3	7	4	5	7
2	Cumulative number of SAIs (supported by IDI) that develop (to at least draft stage) a strategy to engage with stakeholders on strengthening SAI independence	1	2	4	10	10	14
3	Cumulative number of SAIs (supported by IDI) that develop a new draft audit act (or audit clause(s) in a wider legal document) and submit this to their national legislature for debate	1	2	3	2	4	5
Well-Governed SAIs							
4	Cumulative number of SAIs (all countries) with a finalised SAI performance report based on the SAI PMF framework. a) First time assessment b) Repeat assessment c) Published assessment	a) 65 b) 10 c) 15	a) 70 b) 15 c) 20	a) 75 b) 20 c) 25	57 4 12	70 7 14	82 11 17
5	Percentage of all (i.e., cumulative) finalised SAI PMF assessments (all countries) that are reported as having been used as basis for SAI strategic planning and/or capacity building projects	90%	90%	90%	78%	84%	85%

6	Cumulative number of SAIs (supported by IDI's well-governed SAIs work stream) that finalise a SAI-level strategic plan	10	15	20	7	15	22
7	Cumulative number of SAIs (supported by IDI) that complete a report on achievements against their strategic plan (including use of a performance measurement system)	10	3	15	0	0	10
8	Cumulative number of SAIs (supported by IDI) that complete assessments of their practices in implementing SAIs Code of Ethics (ISSAI 30)	30	46	46	46	46	N/A
9	Cumulative number of SAIs (supported by IDI) that complete their stakeholder engagement strategy and action plan	44	70	70	69	69	N/A
10	Cumulative number of SAIs (supported by IDI) whose annual (or other) report demonstrates significant progress against the main priorities of its Stakeholder Engagement Strategy, as assessed by IDI	5	48	48	33	54	N/A
11	Cumulative number of SAIs that establish a SAI-Stakeholder platform for fighting corruption	0	1	1	0	0	N/A
Professional SAIs							
12	Cumulative number of SAIs (supported by IDI) that develop IINA report	2	4	8	2	2	8
13	Cumulative number of IDI certified SAI auditors and SAI Young Leader graduates (and annual female participation rate) (NB. Included as IDI-SAI Output as successful certification/graduation depends on the SAI staff & is a measure of enhanced SAI capacity)	SYL: 20 PESA: 0 (44% female)	SYL: 40 PESA: 0 (44% female)	SYL: 40 PESA: 0 (44% female)	20 0 95%F	41 0 83%F	41 0 83%F
14	INDICATOR REMOVED						
15	Cumulative number of SAIs supported by IDI to submit ISSAI-based Cooperative / pilot audits to the relevant authority	8	10	13	10	10	12

16	Cumulative number of SAls (provided SAI-level support by IDI) to issue a Quality Assurance review report of at least one audit discipline	2	2	4	2	2	2
17	Cumulative number of Cooperative audit reports subjected to a quality assurance review organised by IDI (across all IDI work streams)	3i: 42 SFC: 18 SDG: 8 CFA: 8 CCA: 0 Total: 76	3i: 42 SFC: 50 SDG: 41 CFA: 8 CCA: 0 Total: 141	3i: 42 SFC: 40 SDG: 43 CFA: 8 CCA: 0 Total: 133	42 20 8 8 0 78	42 26 22 8 0 98	42 31 30 8 0 111
Relevant SAls							
18	Cumulative number of SAls supported by IDI which submit (ISSAI-based) Cooperative audit report focused on the SDGs to the relevant authority (e.g., audit of preparedness for the SDGs, implementation of specific SDG goals and targets)	8	61	60	51	56	62
19	Cumulative number of SAls supported by IDI which submit (ISSAI-based) cooperative audit reports (where data analytics has been used in the audit process)	0	0	4	0	0	6
20	INDICATOR REMOVED				N/A	N/A	N/A
21	Cumulative number of SAls completing and submitting ISSAI-based Cooperative audits of the institutional framework to fight corruption to the relevant authority (delivered under the Well-Governed SAls work stream)	Eng: 18 Ara: 10 Spa: 10 Fre: 14 Total: 52	Eng: 18 Ara: 11 Spa: 10 Fre: 14 Total: 53	Eng: 18 Ara: 11 Spa: 10 Fre: 14 Total: 53	18 11 12 12 55	18 11 7 14 50	18 11 12 14 55
Bilateral Support							
22	Cumulative number of SAls (supported under IDIs bilateral policy) that conduct peer-supported audits and disseminate the findings (report where SAI has the mandate, otherwise shared with government and relevant stakeholders)	2	2	4	1	1	3
23	Cumulative number of SAls (supported under IDI's bilateral policy) that	a) 2 b) 2	a) 5 b) 4	a) 10 b) 4	2 2	5 2	10 4

	a) finalise a new strategic plan and share with potential partners and b) use operational plans, internal reporting and issue a SAI Performance report annually						
24	Cumulative number of SAIs (supported under IDI's bilateral policy) that improve their legal framework	1	2	2	0	0	0
Cross-cutting Issues							
25	Cumulative number of SAIs (supported by IDI) that have a target relating to gender in their strategic plans	2	5	10	2	8	13
26	% of IDI supported Cooperative audits (excluding financial audits) completed in the year that have inclusion and/or gender as a focus or cross-cutting theme	10%	15%	20%	4%	N/A	100%
27	Cumulative number of SAIs with leaders completing an IDI leadership programme	15	15	30	15	15	32

Source: 2019-23 Results Framework v4.0 [June 2022]

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G. SAI Participation Analysis

Box 16: Analysis of SAIs participation in IDI Initiatives 2019 - 2021

Source: PAR Highlights Monitoring Data		2020	2021	2019	Source: Portfolio Review Data
WS: I-SAIs					
1	Advocacy / Communication		0	2	SAI Independence
2	SAI Independence Resource Centre (SIRC)		0		
	SAI Independence Rapid Advocacy Mechanism (SIRAM)				
3	Response to threats		2		
4	Support to SAI Leadership		0		
5	SAI-level support to pilot SAIs		1		
6	SAI-level support to SAIs from bilateral support		0		
7	SAI-level support to other SAIs		0		
	Facilitate effective partnerships and stakeholder engagement in support of SAI independence		0		
8			0		
9	SAI-level support to SAIs from Bilateral PAP-APP	1	1		
WS: W-G SAIs					
10	SAI PMF Basic Training Course	10	20	31	PMF
11	SAI PMF CAROSAI Facilitation Programme Review Meeting.	4	4		
	SPMR - Strategic Planning Workshop, OP Workshop, Implementation & Reporting Workshop in ASOSAI, AFROSAI-E, EUROSAI, OLACEFS, ARABOSAI, CREFIAF	44	52	17	SPMR
12	[New] Focus on ICT Governance of SAIs (pICTure)		0		
13	[New] Human Resources, Ethics and Gender for SAIs (TOGETHER)		0		
14	MASTERY - Leadership Masterclass on SAI Independence (webinar)		8		
15	Risk and Crisis Management for SAI Performance (CRISP) - Sensitization Webinars, English (2) and French (2)		59		
16	SES - SAIs Enging with Stakeholders	27		81	SAIs Engaging with Stakeholders
WS: P-SAIs					
18	IDI-ASEANSAI ISSAI Implementation Needs Assessment for Financial Audit	5	5	8	ISSAI Implementation - Cooperaive Financial Audits
19	IDI-PASAI ISSAI Implementation Needs Assessment for Financial Audit	4	6	1	ISSAI Implementation - SAI Level Support
20	PESA-P Professional Education for SAI Auditors	9	86		
21	SYL 2019-2020 Awards	17	9		
	Cooperative Audit Support: IDI PASAI Financial Statements of Governments (FSG) Audit		6		
22	TAI Audits - SAI Leadership and Key Stakeholder Conversations ARABOSAI, CREFIAF & EUROSAI	61	41		
23	TAI Audits - Education modules & Social learning webinars with SAI Audit teams		46		
24	TAI Audits / ACCA Webinar: Leaving no one behind		0		
25	QA Audit of SFC - Reviewers training & QA Audit		10		
26	QA Audit of SDG preparedness - Reviewers training & QA Audit	16	15	74	Auditing SDGs
27	Supporting SAIs in Ensuring Audit Quality		64		
28	CREIAF QA - SDG Audit	3			
29	QA - SAIs Fighting Corruption	10		61	SAIs Fighting Corruption
WS: R-SAIs					
31	SAI Innovations Framing webinars	44	43		
32	SAI Innovations Marketplace events	45	51		
33	Auditing SDG Implementation Initiative - CASP	26	14		
34	Auditing SDG Implementation Initiative - ISAM webinar	9	43		
	Arab Forum for Sustainable Development co-branded event with IDI, ARABOSAI, UNDP, ESCWA		28		
35	Auditing SDG Implementation Initiative - 3.d Audits	40	40		
36	Auditing SDG Implementation Initiative - 3.d Audits - SAI Leadership and Stakeholder meeting		40		
37	Auditing SDGs - ISAM webinar for CIS countries		8		
38	Uganda Pilot audit of nationally agreed targets linked to SDG 5.2 - elimination of violence against women		1		
39	Digital Education Healthy Interactions		32		
40	Digital Education INTOSAI Regional and SAIs Support/ELS Leveraging on Technological Advancement (LOTA) initiative	19	1		
41			64		
42	Facilitating Audit Impact (FAI) Initiative - Global Summit		93		
43	Facilitating Audit Impact (FAI) Initiative - SDG Preparedness Audit		50		
44					
45	Learning Festival - P&R workstreams		35		

H. IDI Participation in INTOSAI Initiatives

Box 17: IDI Participation on INTOSAI Initiatives

INTOSAI Working Group	Does the working group function & deliver in a meaningful way?	Is IDI Usually Represented in meetings?	Does IDI Receive Regular Updates of their activities?	Has the working group partnered with IDI as part of delivering specific IDI initiatives in the current SP (if so, which)?	Previous partnerships with the working group
WGPD – Working Group on Public Debt	Yes	Yes	Yes	Cobranded Handbook on Auditing Public Debt Management	IDI initiatives on audit of public debt
WGITA – Working Group on IT Audit	Yes	Yes	Yes	Cobranded IT Audit Handbook We are partnering for LOTA	We have a strong history of cooperation for IT Audit programme and eLearning
WGEA – Working Group on Environmental Auditing	Yes	Yes	Yes	We will partner for the audit of adaptation actions for climate change	We have a strong history of cooperation including environmental audit programme, audit of forestry. They have also been involved in audit of SDGs
WGFACML – Working Group on the Fight Against Corruption and Money Laundering	The Working group holds annual meetings on a regular basis, where thematic discussions are held, experiences shared, and documents submitted for approval. Its wider impact beyond these	IDI usually attends as an observer but does not do so all the time due to conflicting schedules.	Yes	No. The working group was consulted back in 2016 when SAI Fighting corruption initiative was in phase of inception. SFC delivery strategy did not include an involvement / partnership with the Working group, other than referring to their work where relevant in relation to SFC components. A more active	No previous partnership with the working group.

INTOSAI Working Group	Does the working group function & deliver in a meaningful way?	Is IDI Usually Represented in meetings?	Does IDI Receive Regular Updates of their activities?	Has the working group partnered with IDI as part of delivering specific IDI initiatives in the current SP (if so, which)?	Previous partnerships with the working group
	meetings appears minimal.			partnership could be explored in the future, depending on whether IDI will go again for a structured and dedicated approach towards the topic of anti-corruption, which raises continuous attention in the community and beyond, but on which we currently don't have dedicated plans since the completion of SFC, due to other priorities.	
WGSDG KSDI – Working Group on SDGs and Key Sustainable Development Indicators	Partial – has supported IDI initiatives.	Yes (Currently no contact as the WG is chaired by SAI Russia)	Yes (Currently no contact as the WG is chaired by SAI Russia)	This is a new working group. We have worked together on ISAM dissemination for CIS countries	We regularly update the WG and provide inputs. The INTOSAI GS is the coordinator for SDGs.
WGVBS – Working Group on Value and Benefits of SAIs	Unclear – its work was largely done after the V&B framework (ISSAI 12) and SAI PMF, should	No, but we are invited and submit a report on implementation on SAI PMF	Yes	No	WGVBS was the owner of SAI PMF during its development. IDI supported other WGBVS initiatives when it was chaired by South Africa.

INTOSAI Working Group	Does the working group function & deliver in a meaningful way?	Is IDI Usually Represented in meetings?	Does IDI Receive Regular Updates of their activities?	Has the working group partnered with IDI as part of delivering specific IDI initiatives in the current SP (if so, which)?	Previous partnerships with the working group
	probably have been closed rather than transferred to Mexico.				
WGFMR – Working Group on Financial Modernization and Regulatory Reform	Unknown – no IDI engagement	No	No	No	No
WGEI – Working Group on Audit Extractive Industries	Yes	No	No	No	IDI helped set up the WG in 2013 when there was huge interest. SAI Norway supported its Secretariat, and it has worked on initiatives with AFROSAI-E
WGEPPP – Working Group on Evaluation of Public Policies and Programs	No	N/A	N/A	N/A	N/A
WGPPA – Working Group on Public Procurement Audit	Unknown – no IDI engagement	No	No	No	No
WGBD – Working Group on Big Data	Yes	Some. We started connect recently for LOTA	Some. We started to connect recently for LOTA	They are working with us for LOTA	None
WGISTA – Impact of	Yes	Yes	Yes	This is a new WG. They are	None

INTOSAI Working Group	Does the working group function & deliver in a meaningful way?	Is IDI Usually Represented in meetings?	Does IDI Receive Regular Updates of their activities?	Has the working group partnered with IDI as part of delivering specific IDI initiatives in the current SP (if so, which)?	Previous partnerships with the working group
Science and Technology on Auditing				working with us for LOTA	

I. Analysis of Global Stocktake Reports

Box 18: 2017 CRITICAL THEMES (Chapters in the 2017 Report):

Ref	2017: KEY CONCLUSIONS ON SAI ENVIRONMENT, CAPACITY AND PERFORMANCE
A	<p>OVERALL PERFORMANCE OF THE AUDIT AND ACCOUNTABILITY CYCLE</p> <ul style="list-style-type: none"> ▪ PEFA data shows a marginal increase in the percentage of countries reaching the benchmark score of C's or higher, from 47% in 2014 to 48% in 2017. ▪ The 2015 Open Budget Survey also gives a composite measure of SAI performance (focusing on SAI independence) - 58% of the 102 SAIs surveyed were classed as 'adequate', while 28% fell into the 'limited' category. The remaining 14% fell into the 'weak' category. These figures are not comparable to prior years due to methodological changes.
B	<p>SAI OPERATING ENVIRONMENT</p> <p>SAI's need the active support of their legislatures to properly fulfil their role, improve government performance, and deliver value and benefits to citizens.</p> <ul style="list-style-type: none"> ◆ PEFA - While the percentage of countries achieving the benchmark score of C or higher has increased to 34% in 2017 (32% in 2014), it remains low. ◆ The Open Budget Survey reinforces these findings. In the 2015 survey, 48% of legislatures were found not to hold public hearings in which audit reports were scrutinized (the 2012 survey found 18% did not hold any hearings to discuss audit reports, though it did not distinguish between public and closed hearings). ◆ Similarly, it found that in 2015, in only 44% of countries the SAI or the legislature reports publicly on steps the executive has taken to implement audit recommendations, though this has improved from 37% in 2012.
C	<p>SAI INDEPENDENCE AND RESOURCING</p> <ul style="list-style-type: none"> ▪ According to Open Budget Survey data, 72% of 102 SAIs surveyed were categorised as having 'adequate' independence in 2015 (71% in 2012). ▪ An alternative measure, based on reaching certain scores on SAI PMF indicators on independence and mandate, showed that 44% (of 25 developing countries) achieved the benchmark of 3 or higher, which is considered strong performance. However, these figures mask a number of acute, and growing, concerns regarding aspects of independence. ▪ On financial independence and resourcing, the Global Survey shows that the legislature oversees the SAI's budget process in just 46% of countries; in the remainder it is overseen by

	<p>bodies the SAI audits. It also shows a significant increase in executive interference in the budget process, reported by 64% of SAIs in 2017 (41% in 2014). This figure rises to 75% of SAIs when considering developing countries only.</p> <ul style="list-style-type: none"> ▪ The Open Budget Survey gives a composite measure of financial independence and the funding level of the SAI being consistent with its resource needs. This measure had increased from 52% in 2010 to 58% in 2014, but fell back to 55% in 2017, with particularly sharp falls in AFROSAI-E and ARABOSAI. ▪ On legal independence, the Global Survey found that just 52% of SAIs had a legal framework that fully protects their independence. And while the Open Budget Survey found that 76% of SAI heads had legal protection which requires external bodies (usually the legislature) to approve removal of the SAI head, this figure has again fallen in ARABOSAI, to 17% in 2017 (27% in 2014 and 30% in 2010). ▪ On operational independence, 10% of SAIs have no freedom to publish reports, whilst 31% face restrictions in publishing, according to the Global Survey. However, in practice many SAIs publish despite these restrictions, whilst a minority do not publish despite having the power to do so.
D	<p>SAI STRATEGIC MANAGEMENT CYCLE</p> <ul style="list-style-type: none"> ▪ As in previous years, almost all SAIs have a strategic plan in place – 91% according to the Global Survey. Considered as individual issues, the majority of SAIs base their strategic plan on a needs assessment, have operational or annual plans to put these in place, publish their strategic plans and have some form of system for monitoring implementation. ▪ However, considering the composite processes to ensure robust strategic planning cycles, there remains considerable room for improvement. Just 28% of the 25 SAIs for which SAI PMF assessments were available met the benchmark of 3 or higher on the relevant SAI PMF indicator for strategic planning. ▪ Analysis from the Global Survey for a larger sample gives similar figures: 30% met all five criteria. While 94% of SAIs stated in the Global Survey that their strategic plans were based on a holistic needs assessment, only 66% of SAIs confirmed they carried out a performance assessment between 2013 and 2016. ▪ Encouragingly, SAIs reported that 63% of the assessments were externally quality assured. The SAI PMF and the Peer Review Guide and Checklist were the most used tools for conducting performance assessments in the global SAI community. ▪ A significant area for improvement relates to measuring and reporting publicly on performance. Analysis of 25 SAI PMF assessments available for developing countries showed that just 14% met the relevant SAI PMF benchmark score of 3 or higher for performance reporting. ▪ Finally, SAI PMF data also showed that 80% of SAIs have a code of ethics in place. However, just 10% met the SAI PMF benchmarks (based on ISSAI 30) for processes designed to ensure the code of ethics is properly implemented across the SAI.
E	<p>AUDIT QUALITY AND COVERAGE</p> <ul style="list-style-type: none"> ▪ Audit quality starts with adoption of appropriate audit standards. ▪ in the 2017 Global Survey, around 60-70% of SAIs reported that they had adopted standards consistent with the ISSAIs. ▪ Analysis of SAI PMF assessment results in developing countries gave lower results for audit standards consistent with the ISSAIs: 32% in financial audit, 35% in compliance audit and 44% in performance audit.

	<ul style="list-style-type: none"> ▪ Successful implementation of these audit standards remains a challenge across the SAI community. ISSAI implementation requires a professional staff operating in an SAI with robust systems and processes, with appropriate levels of resources to meet higher audit standards. Analysis of SAI PMF results suggests that just 10% met the SAI PMF benchmark of 3 or higher for financial audit practices, 25% for compliance audit, and 14% for performance audit. ▪ Audit quality is further enhanced by appropriate systems for quality control and quality assurance (QA). The same SAI PMF data shows that 40% of SAIs met the benchmarks for quality control policies, though only 20% satisfactorily implemented these in practice. ▪ For quality assurance, 21% met the benchmark for their policies, and 18% implemented these in practice (i.e., almost all those that had appropriately designed QA systems). ▪ This analysis is also borne out by the Open Budget Survey, which shows that 66% of the SAIs had a quality assurance system, but just 34% had quality assurance systems that met ISSAI 40 standards. Further, some SAIs reported that they do not yet practice quality control of audits, 11% in High Income countries and 12% in the other income groups. ▪ Finally, regarding audit coverage, the Global Survey continues to track the percentage of SAIs meeting a set benchmark for audit coverage. Here changes are mixed, though all marginal. <ul style="list-style-type: none"> ○ for financial audit, it declined to 66% (71% in 2014). ○ for performance audit, it increased to 54% (52% in 2014), ○ and for compliance audit it declined to 58% (60% in 2014).
F	<p>PUBLICATION AND COMMUNICATION OF AUDIT RESULTS</p> <ul style="list-style-type: none"> ▪ There has been a significant decline in the publication of audit reports. ▪ The results of the 2017 Global Survey show that the percentage of SAIs that made most (at least 80%) of their completed audit reports available to the public fell from 70% in 2014 to 49% in 2017. ▪ At the same time, the percentage that published no reports rose from 15% to 26%. However, SAI leadership can and does make a difference on publication. Of the SAIs not publishing reports, only 23% had full right to publish, suggesting failure to publish is primarily an independence issue. ▪ Of the SAIs publishing most of their reports, 33% faced legal restrictions in publishing but had managed to overcome these. ▪ Interestingly, PEFA data shows little change on publication. PEFA PI-10 criteria (iv) look at whether audit reports on government expenditure are made available within six months of completed audit. The 2017 figures of 58% are largely unchanged from 57% in 2014. ▪ The OBI data shows that just 49% of SAIs maintain any communication with the public regarding its audit reports beyond simply making these reports publicly available. ▪ In fact, the 2017 Global Survey found that the stakeholder groups SAIs least involve in their audit follow-up systems are civil society (22%) and citizens (17%).
G	<p>PROFESSIONALISM AND TRAINING</p> <ul style="list-style-type: none"> ▪ While SAIs have been striving for better standards in audit process and thereby increase the quality of audit work, budgets for professional development have not kept up. The use and transfer of knowledge and skills acquired through participation in external capacity development programs is critical for such resources to influence SAI capacity and performance. ▪ However, most staff sent to external training courses are not members of the SAI's training department or institute, which is the focal point for training in most SAIs in developing countries. While many SAIs make use of staff from across the organisation to deliver in-house

	<p>training, there remain concerns about the extent to which knowledge and skills developed from participation in programmes are disseminated within participating SAIs.</p> <ul style="list-style-type: none"> ▪ The delivery of training courses for the benefit of staff professional development continues to be dominated by external approaches. 91% of SAIs use external training courses, while just 38% of SAIs use their own staff to run formal training courses for their staff.
H	<p>SUSTAINABLE DEVELOPMENT GOALS (SDGS) AND GENDER</p> <p>193 countries have subscribed to implementation of the SDGs, and INTOSAI has recognised this as a cross-cutting priority in its strategic plan.</p> <ul style="list-style-type: none"> ▪ According to Global Survey responses, most SAIs have the mandate, capacity and willingness to audit implementation of the SDGs or national preparedness for SDG implementation. 56% of SAIs intend to include themes on preparedness for, or implementation of, the SDGs in their next audit program. ▪ However, 30% of SAIs say they do not know if their Governments have set SDG baseline data or intend to collect data and report on SDG progress, suggesting SAIs need to be more engaged in this area. ▪ Gender equity is highly relevant for the attainment of the SDGs, with many targets specifically recognizing women's equality and empowerment as both the objective and as part of the solution. ▪ Yet, just 41% of the SAIs in 2017 have a gender policy and only three SAIs have a manual on gender audit. Implementation of gender policies by individual SAIs represents a basic step towards addressing the SDGs through its audit work. ▪ Moreover, the imbalance in the gender profile of SAI staff and management has remained almost unchanged in the past seven years. Changing this situation is within the control of most SAIs, since 69% of the respondents reported they have control over their own recruiting and deployment mechanisms. ▪ Gender policies are relevant to bring gender balance in the make-up of SAI management and staffing and corresponding diversity in both decision-making processes and perspectives in audit work. ▪ Encouragingly, according to the Global Survey, 17% of SAIs have done a dedicated audit on gender, whilst 19% include gender assessments in their audit work.
I	<p>PROVISION OF SUPPORT TO SAIs</p> <ul style="list-style-type: none"> ▪ Figures from the SAI capacity development database show the annual volume of support to SAIs has remained constant at around US \$68 million per year in 2015-17, against a baseline of US \$55 million in 2014. ▪ However, the percentage of developing countries benefitting from a substantial capacity development initiative (in size or duration) fell from 51% in 2015 to 41% in 2016, reflecting a reduction of support provided to Low and Low Middle-Income countries. ▪ The SAI capacity development database shows that most support to SAIs is reported as being aligned with the SAI's strategic plan: around 69-75% depending on the income group. However, the Global Survey identified support reflecting donor or provider priorities, rather than SAI priorities, as the second biggest reason for the failure of SAI capacity development projects. ▪ The coordination of support to SAIs remains a challenge. Encouragingly, the number of developing countries with a donor coordination group in which support to the SAI is discussed has increased from 35% to 47%. However, a recent review of coordination of support to SAIs identified many potential areas for improvement. The Global Survey identified SAIs taking

	<p>ownership and leadership of coordination of support as the biggest success factor for strengthening coordination.</p> <ul style="list-style-type: none"> ▪ Finally, many aspects of SAI's work is unique to them and not replicated in the private sector. ▪ There is a recognition with the INTOSAI and Donor communities of the value of peer-to-peer support, at least in these areas. ▪ There has been an increase in the number of SAIs engaged in peer-to-peer support, from 48 SAIs in 2010, to 55 SAIs in 2014 and 87 SAIs in 2017. Just over half of the SAIs (55%) reported being engaged in peer-to-peer support, mostly with SAIs from their own regions, although peer-to-peer support between SAIs from different regions also takes place. Joint audits in environment-related areas are the most common type of peer-to-peer support. ▪ Peer-to-peer support from SAIs is both facilitated and supplemented by support from the INTOSAI regional bodies, which continue to deliver a wide variety of support tailored to the needs of their members, each according to the unique structure of the INTOSAI region.
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Source: Global SAI Stocktaking Report 2017

Box 19: : 2020 FOCUS THEMES (Chapters in the 2020 Report):

2020 THEMES	MAIN FINDINGS 2020 GLOBAL STOCKTAKE REPORT
<p>SAI World: Overview of the SAI World and coverage by the 2020 Global Survey: 178 SAIs participated [out of 195 INTOSAI members]</p>	<ul style="list-style-type: none"> ▪ Only 34 countries have adequate legislative oversight [OBS 2019] ▪ Only 52% SAIs world-wide report that they have sufficient financial resources
<p>SAI Independence: SAI Independence remains at risk</p>	<ul style="list-style-type: none"> ▪ 20% of SAIs have shortcomings in their legal framework when it comes to termination and tenure for Heads of SAIs ▪ 44% of SAIs indicated that they fully experienced timely, unconstrained, and free access to all necessary documents and information ▪ 13% of SAIs worldwide state that they had no power at all in deciding on reporting, publication and dissemination of their reports, while 16% report that their ability to freely publish reports was restricted ▪ 65% of SAIs have a follow-up system in place ▪ 40% of SAIs experienced major interference in the execution of their budgets ▪ 63% of SAIs have full control of recruitment of staff
<p>SAI Governance: SAIs governance and transparency should be enhanced</p>	<ul style="list-style-type: none"> ▪ 73% of SAIs who produce financial statements have them audited by external auditors ▪ 44% of SAIs increased their budget for professional development in 2017 – 2019 ▪ 53% have an emergency preparedness and continuity plans globally ▪ There seems to be very little variation when it comes to revising audit plans and undertaking audits (few SAIs report being unable to audit Covid-19 funds, at the time of the survey)???
<p>SAI Core Audit Services:</p>	<ul style="list-style-type: none"> ▪ 86% of SAIs report that they have adopted the ISSAIs for financial, performance and compliance audit

Need for a more holistic approach to improve audit impact	<ul style="list-style-type: none"> ▪ The main reason stated for non or partial compliance is the lack of capacity and resources to implement requirements ▪ 49% of SAls apply digitised audit documentation to a full/greater extent ▪ Only 24% of SAls use advanced data analytics to a full/greater extent ▪ 95% SAls are mandated to audit State-Owned Enterprises, Tax Administrations and Ministry of Defence ▪ 60% of SAls have the mandate to investigate corruption and fraud issues by themselves ▪ 61% of SAls have submitted their consolidated annual report to the Legislature within stipulated timeframe ▪ 67% of SAls have formulated a communication strategy globally ▪ Only 65% (29017 – 86%) of SAls have an internal system to follow-up on audit recommendations ▪ Less than 40% of SAls submit follow-up reports to Legislature or Judiciary
SAI Capacity Development: Opportunities for more peer-to-peer support	<ul style="list-style-type: none"> ▪ 80% of SAls from developing countries received support from external in partners for their capacity development ▪ 74% of SAls in lower-income countries had challenges in obtaining support for projects to be implemented by the SAI itself ▪ 96% of SAls intend to develop their capacity over the next three years ▪ 67 SAls confirmed willingness to provide support to their peers in the next three years, of which 26 are willing to lead support
Region's Performance: Regional organisations are responsive to member's needs	<ul style="list-style-type: none"> ▪ 4 Regions had an increase in funding since 2017 ▪ 6 Regions rely greatly on in-kind support ▪ 50% of regions indicate that gender is a strategic priority ▪ 7 out of 10 Regional organisations take on a role to provide support on application of ISSAIs for audit professionalisation

Source: Global SAI Stocktaking Report 2020 [published September 2021]

Box 20: 2020 Global SAI Stocktaking Report: Annexure on Gender Equality

2020 THEMES	MAIN FINDINGS 2020 GLOBAL STOCKTAKE REPORT
1. Gender Composition in SAls – trends amongst staff and top management	<ul style="list-style-type: none"> ▲ The global gender composition of total SAI staff is balanced with 49% females (2010 – 53%) ▲ 29% of SAI Heads are woman ▲ 36% of woman in SAI Senior Management positions
2. Promotion of Gender Equality at the Institutional Level	<ul style="list-style-type: none"> ▲ Globally only 10% of SAls use a gender analysis to inform their strategic planning, whilst 34% include gender issues at an institutional level in their strategic planning ▲ 29% of SAls have a Gender Policy and 15% have a Gender Strategy ▲ Less than 20% of SAls carry out external evaluations of their Gender Policy and Gender Strategies

	<ul style="list-style-type: none"> ▲ 46% of SAls have not institutionalised gender responsibilities in their organisational structure
3. Integrating Gender Equality in audit work	<ul style="list-style-type: none"> ▲ 21% of SAls commit to integrating gender equality within their audit work in their Strategic Plans ▲ 24% of SAls have undertaken specific gender audits in the period 2017-2019 ▲ 39% of SAls globally state interest in future commitment to audit systems to track and make public allocations for gender equality and woman's empowerment ▲ 19% of SAls include gender assessment in audit work
4. Commitment to developing the Gender Capacity of Staff	Several INTOSAI regions have developed Gender Policies or Gender Strategies that could act as guidance for SAls
Conclusions:	<ul style="list-style-type: none"> ▲ Globally, gender composition among total SAI staff is balanced, with little change over the past 10 years, but does however not translate to senior positions and Heads of SAls ▲ 40% of SAls don't recognise a need to address gender imbalances ▲ 20% of SAls have targets to address under-representation ▲ 14% of SAls report mainstreaming gender in audits ▲ Less than 10% of SAls globally received capacity development support in these areas (auditing gender, integrating gender in the organisational process)

Source: Global SAI Stocktaking Report 2020: Annexure on Gender Equality

J. Summary of IDI Responses to the 2018 Mid-Term Evaluation

J1: Recommendations:

Strategic Priorities

1. The IDI needs to review its results hierarchy and carefully consider how the outcomes from its programs will help to achieve outcomes at the SAI level that lead to overall country impacts.
2. The IDI is recommended to consider revising its current SAI outcomes to become Impact goals.

Program design

3. The review team recommends that the IDI establishes:
 - Program-specific outputs that will contribute to program-specific SAI outcomes,
 - Program-specific IDI outputs to ensure that programs are completed on-time, within budget, using the established method or quality protocol etc. The program-specific outputs would contribute to IDI Outcomes but not necessarily to the SAI impact.
4. The IDI should strive to establish relevant and feasible SAI outcome goals for each program that are based on a thorough contextual analysis - this is vital for the success of the program.

5. The IDI should pay closer attention to the process of selecting and designing programs to ensure that it fulfils the relevant requirements of its Service Delivery Model.
6. The IDI should consider reintroducing the prioritization process it initiated in 2014 and review the criteria used to also consider the availability of resources when selecting programs.
7. The IDI should record time spent on different activities and programs to be able to plan and allocate staff time efficiently and effectively.

Program development

8. The IDI needs to consider how to obtain and utilize non-SAI specific expertise in developing and delivering capacity building programs.
9. The IDI needs to carefully assess its unique value added and competence when considering offering a non-SAI specific capacity building program. If the subject matter is one where the IDI has no prior experience or if the topic is generic to public sector leaders (and is therefore on offer by other institutions/organizations), the IDI may need to prioritize the SAI-specific capacity building programs.

Program delivery and monitoring

10. Using the SAI-PMF to measure outcome is a good evidence-based practice, though the approach needs to be discussed and agreed with all parties at the planning stage.
11. The IDI should make sure that outcome targets are established and that progress in meeting the targets is monitored.

Global Public Goods

12. The IDI should analyse where its Global Public Goods can be found with the purpose of facilitating access and their use.

Box 21: Responses:

No	Agree	IDI Response	IDI Proposed Action
1	Y	IDI agrees that its overall results framework can be strengthened, especially the link between programme outcomes and SAI outcomes. Doing so will ensure that programmes make a greater and more specific contribution to SAI outcomes.	IDI Strategic Planning Team will develop a new results framework as part of its 2019-23 Strategic Plan, by November 2018.
2	Y	IDI considers impact goals to be higher level than its current SAI outcomes. However, this will be clarified in the new results framework.	IDI Strategic Planning Team will develop a new results framework as part of its 2019-23 Strategic Plan, by November 2018.
3	Y	Creation of programme specific outputs linked to programme specific SAI outcomes is a useful addition to the IDI results framework. Programme specific IDI outputs as suggested may be useful for internal IDI programme monitoring but may not be	IDI Strategic Planning Team will develop a new results framework as part of its 2019-23 Strategic Plan, by November 2018.

		shown in the results framework given they do not have a direct causal effect on SAI outcomes and impact.	
4	Y	IDI agrees on the need to increase focus on programme specific SAI outcomes in future, and that these should be feasible. However, it may not be feasible to do this retrospectively for all ongoing programmes, and to introduce and agree with participating SAs the necessary results measurement systems to generate the appropriate data.	IDI programme departments will ensure future programmes include a greater focus on identifying feasible SAI outcomes and establishing appropriate systems to collect results (ongoing). As part of Programme 360, IDI's Strategic Support Unit will review ongoing programmes to assess and strengthen programme specific SAI outcomes, by December 2018.
5	Y	IDI considers that its selection and design process largely meets the requirements of its service delivery model but accepts there have been exceptional reasons why not all requirements were followed in specific cases.	The IDI Strategic Planning Team will review the requirements of IDI's service delivery model in development of the IDI Strategic Plan 2019-23, by November 2018.
6	Y	IDI agrees this would be sensible if and when it intends to introduce a new portfolio of programmes. However, IDI is currently moving away from time-bound programmes to a more permanent set of work streams linked to SAI outcomes. Some form of prioritisation matrix to select programmes within each work stream, to best contribute to SAI outcomes, may be useful.	The IDI Strategic Planning Team will consider IDI's approach for selecting programmes within workstreams, as part of development of the IDI Strategic Plan 2019-23, by November 2018.
7	Y	IDI is currently using a time recording system in those units where the use of the information appears to justify the cost (INTOSAI-Donor Secretariat, Bilateral Programmes, Strategic Support Unit). IDI agrees that historic staff time records can sometimes be useful for future planning purposes. Further, the IDI Board has also requested more information on IDI resource utilisation in and between projects; a time recording system would be one way of addressing this need. IDI needs to further explore the costs of introducing time recording across the organisation, the intended use of the data, and whether the existing time recording system can fully meet IDI's needs.	IDI management team will further explore this and make a recommendation to the IDI Board meeting in November 2018.
8	Y	The IDI has over the last years significantly increased the use of non-SAI specific expertise in many of its programmes	The IDI programme departments will continue

		and recognize the added value of doing so. However, all IDI programmes are delivered for the benefit of SAIs, and benefit from experts understanding the environment in which SAIs operate. IDI therefore needs to balance the knowledge of an expert with their understanding and experience of SAI context. The IDI will however going forward continue to look at ways and means of increasing the use of external expertise where it can enhance the quality of IDI capacity development programmes.	their efforts to increase the level of partnerships with non-SAI specific expertise, as appropriate (ongoing).
9	N	IDI considers that all its programmes are SAI specific, as they are for the benefit of SAIs and take place within SAI's operating environment. Hence a topic such as SAI Young Leaders, which could be viewed as a generic leadership programme available elsewhere, is delivered by an IDI-led partnership and heavily tailored to the operating environment and work of an SAI. The programme involves experts from outside SAIs, but the nature of the programme (including facilitating SAI young leaders to implement a change initiative within their SAI) is heavily SAI focused. IDI considers that such practical components are integral to the initiative and would not be part of more generically available programmes. In addition, in the absence of such an IDI programme, IDI doubts that many of the participating SAI's would invest in developing young leaders, and especially in empowering young female leaders, as the IDI programmes seeks to do.	No action , as IDI considers that it does not offer non-SAI specific capacity development programmes that could be delivered by others, with the same levels of SAI participation, and the same impact.
10	Y	IDI agrees the SAI PMF is appropriate in cases where the intended programme results is a change at the SAI level that can be measured by SAI PMF. For programmes that target specific activities not measured by SAI PMF (e.g., IT audit), other measurement tools may be needed. IDI agrees these should be agreed with all parties at the planning stage.	IDI programme departments will ensure future programmes include appropriate systems to collect results, discussed with all parties at the planning stage (ongoing). As part of Programme 360, IDI's Strategic Support Unit will review ongoing programmes to assess and strengthen systems to measure SAI outcomes, by December 2018.
11	Y	IDI has outcome targets at the levels of SAIs, IDI and programmes. While some indicators did not have baselines at the time of developing the 2014-18 strategic plan, these were all set in the IDI and programme results frameworks	IDI will continue to do this in the development and reporting on its Strategic Plan 2019-23.

		during 2014. Progress is monitored through IDI's annual Performance and Accountability Reports.	
12	Y	IDI agrees that there is room for improvement in terms of a single web-based library where stakeholders can go to access IDI and other global public goods.	IDI management team will review the access to its global public goods in early 2018.

K. Interim (Initiative) Reviews

2021 IDI Occasional Paper No 2: Impact of the Covid-19 Pandemic on the Independence of Supreme Audit Institutions-

Box 21: IDI Occasional Paper No 2

FOCUS POINTS	MAIN FINDINGS 2021 SURVEY (132 participants)
Impact on Financial Autonomy	<ul style="list-style-type: none"> ◆ 36% of SAIs reported budget reductions compared to 2019 ◆ 73% of low-income country SAIs surveyed noted that their budgets were reduced (many by more than 20%) ◆ 13% of SAIs noted that their transfers were up to 20-40% lower than budget ◆ 33% noted that SAIs were affected by general budget revisions, affecting most public entities ◆ 45% experienced a reduction of costs during the pandemic ◆ Key Findings: <ul style="list-style-type: none"> ○ Budget revisions were largely controlled by the Executive branch, confirming a trend of limited financial autonomy. The data further suggests increased executive discretion over SAI budgets during the pandemic ○ Budget reductions were largely due to general budget reductions affecting most government agencies ○ The impact of SAI budget reductions was ameliorated by cost reductions. Some SAIs did however see that their costs increased while their budgets decreased.
Impact on SAI Mandates	<ul style="list-style-type: none"> ◆ 30% of SAIs reported that audit plan revisions led to a reduction of audits or a reduced audit scope ◆ Key Findings <ul style="list-style-type: none"> ○ Many SAIs noted that audit plan revisions in response to the pandemic led to a reduction of audits or reduced scope, suggesting that the pandemic had an impact on SAIs' ordinary accountability function ○ A large majority of SAIs have conducted or will conduct an audit of COVID-19 emergency funds. ○ The introduction of emergency legislation had a limited impact on SAIs' perception of autonomy to conduct audits
Impact on Discretion to select Audits	<ul style="list-style-type: none"> ◆ 94% of SAIs noted that they were able to freely decide on the selection of topics, timing and contents of audit

	<ul style="list-style-type: none"> ◆ Key Findings <ul style="list-style-type: none"> ○ A large majority of SAIs note that they have the freedom to decide on the selection of topics, timing, and contents of audits, including the audits of COVID-19 emergency funding. ○ This indicates that the principle of SAI discretion to select audits was largely upheld, even though most SAIs were not consulted on their governments' commitments to audit the use of funds from external providers.
Impact on Access to Information	<ul style="list-style-type: none"> ◆ 67% of the SAIs responded that their ability to access information was affected by the pandemic ◆ 26% of SAIs that had conducted an audit of emergency funding reported that they had limited to no access to information when conducting such audit ◆ Key Findings <ul style="list-style-type: none"> ○ the pandemic had a significant impact on SAIs' ability to access information, affecting all SAIs and high-income countries in particular ○ One out of four SAIs (26%) that had conducted an audit of emergency funding reported that they had limited to no access to information when conducting such audits, accentuating a trend of reduced access to information in later years, documented through IDI's Global SAI Stocktaking Reports
Impact on the Publication and Follow-Up of Audit Reports	<ul style="list-style-type: none"> ◆ 31% of SAIs responded that audit reports were not or only to a limited extent published as planned ◆ Key Findings <ul style="list-style-type: none"> ○ The pandemic had a significant impact on the ability of many SAIs' to publish and follow up on audit reports, affecting their ordinary accountability function ○ At the same time, a large majority note that they have the freedom to publish and follow up on audits of the use of COVID-19 spending and have published or plan to publish an audit report on the same, indicating that SAIs are prioritising resources to follow up on the extraordinary spending during the pandemic
Overall Trend	<ul style="list-style-type: none"> ◆ Many SAIs, particularly in low-income countries, faced executive discretion to cut SAI budgets during the emergency, without legislative approval, undermining SAI independence ◆ National restrictions due to the COVID-19 pandemic reduced the number, scope, and timing of planned audits for several SAIs, leading to delays in the publication and follow-up of audit reports, affecting the ability of SAIs to carry out their mandate ◆ Access to audit information, already a challenge, became more difficult for many SAIs during the pandemic
Link: https://sirc.idi.no/document-database/documents/intosai-publications/81-impact-of-the-covid-19-pandemic-on-sai-independence	

Source: IDI Occasional Paper No 2: Impact of the Covid-19 Pandemic on the Independence of Supreme Audit Institutions [2021]

IDI maintains a database (IDI Audit and Evaluations Monitoring Database) of other mid-term reviews, assessments and recommendations and track progress of implementation of these recommendations.

L. IDI Portfolio: 134 Developing Countries (DAC Status) (40 Fragile) & SAI PMF Assessment Status

Box 21: Analysis of SAI DAC Status and SAI PMF Participation

SAIs interviewed		SAIs SAI PMF Reports Submitted	SAI PMF still Work in Progress		
SAI		INTOSAI Region	DAC STATUS	FRAGILE	SAI PMF
1	Angola	AFROSAI-E	LDC	No	
2	Ethiopia	AFROSAI-E	LDC	No	
3	Lesotho	AFROSAI-E	LDC	No	
4	Malawi	AFROSAI-E	LDC	No	
5	Rwanda	AFROSAI-E	LDC	No	
6	Sierra Leone [Bilateral Support Beneficiary]	AFROSAI-E	LDC	No	2020 2012
7	Tanzania (United Republic)	AFROSAI-E	LDC	No	
8	Uganda	AFROSAI-E	LDC	No	2017
9	Zambia	AFROSAI-E	LDC	No	WIP
10	Mauritania	ARABOSAI	LDC	No	
11	Bangladesh	ASOSAI	LDC	No	2015
12	Bhutan	ASOSAI	LDC	No	2021 2014
13	Cambodia	ASOSAI	LDC	No	
14	Nepal	ASOSAI	LDC	No	2015
15	Benin	CREFI AF	LDC	No	
16	Djibouti	CREFI AF	LDC	No	2012
17	Guinea [Bilateral Support Beneficiary]	CREFI AF	LDC	No	
18	Madagascar [Bilateral Support Beneficiary]	CREFI AF	LDC	No	
19	Sao Tome and Principe	CREFI AF	LDC	No	
20	Senegal	CREFI AF	LDC	No	
21	Togo [Bilateral Support Beneficiary]	CREFI AF	LDC	No	
22	Eswatini	AFROSAI-E	LMI	No	2015
23	Ghana	AFROSAI-E	LMI	No	WIP
24	Kenya	AFROSAI-E	LMI	No	2021

25	Egypt	ARABOSAI	LMI	No	
26	Jordan	ARABOSAI	LMI	No	
27	Morocco	ARABOSAI	LMI	No	WIP
28	Tunisia	ARABOSAI	LMI	No	2021
29	India	ASOSAI	LMI	No	
30	Indonesia	ASOSAI	LMI	No	2020
31	Kyrgyzstan	ASOSAI	LMI	No	2021
32	Mongolia	ASOSAI	LMI	No	2016
33	Pakistan	ASOSAI	LMI	No	WIP
34	Philippines	ASOSAI	LMI	No	2020
35	Sri Lanka	ASOSAI	LMI	No	2018
36	Tajikistan	ASOSAI	LMI	No	
37	Viet Nam	ASOSAI	LMI	No	2016
38	Cape Verde	CREFAF	LMI	No	2019
39	Côte d'Ivoire	CREFAF	LMI	No	WIP
40	Armenia	EUROSAI	LMI	No	2019
41	Georgia	EUROSAI	LMI	No	2017
42	Moldova	EUROSAI	LMI	No	
43	Ukraine	EUROSAI	LMI	No	
44	Bolivia	OLACEFS	LMI	No	
45	El Salvador	OLACEFS	LMI	No	2021 2014
46	Guatemala	OLACEFS	LMI	No	2020 2015
47	Honduras	OLACEFS	LMI	No	2017
48	Nicaragua	OLACEFS	LMI	No	2015
49	Vanuatu	PASAI	LMI	No	2020
50	Botswana	AFROSAI-E	UMI	No	2021
51	Mauritius	AFROSAI-E	UMI	No	WIP
52	Namibia	AFROSAI-E	UMI	No	WIP
53	South Africa	AFROSAI-E	UMI	No	
54	Algeria	ARABOSAI	UMI	No	
55	China	ASOSAI	UMI	No	
56	Iran (Islamic Republic of)	ASOSAI	UMI	No	
57	Kazakhstan (EUROSAI?)	ASOSAI	UMI	No	WIP
58	Malaysia	ASOSAI	UMI	No	2020
59	Maldives	ASOSAI	UMI	No	WIP
60	Thailand	ASOSAI	UMI	No	WIP
61	Antigua and Barbuda	CAROSAI	UMI	No	
62	Belize	CAROSAI	UMI	No	2021
63	Dominica	CAROSAI	UMI	No	2021
64	Grenada	CAROSAI	UMI	No	
65	Guyana	CAROSAI	UMI	No	2019
66	Jamaica	CAROSAI	UMI	No	2017
67	Saint Lucia	CAROSAI	UMI	No	2021

68	Saint Vincent and the Grenadines	CAROSAI	UMI	No	
69	Suriname	CAROSAI	UMI	No	2017
70	Equatorial Guinea	CREFIAP	UMI	No	
71	Gabon	CREFIAP	UMI	No	
72	Albania	EUROSAI	UMI	No	WIP
73	Azerbaijan	EUROSAI	UMI	No	2020
74	Belarus	EUROSAI	UMI	No	
75	Bosnia and Herzegovina	EUROSAI	UMI	No	
76	Montenegro	EUROSAI	UMI	No	WIP
77	North Macedonia, Republic of	EUROSAI	UMI	No	
78	Serbia	EUROSAI	UMI	No	2020
79	Turkey	EUROSAI	UMI	No	2018
80	Argentina	OLACEFS	UMI	No	WIP
81	Brazil	OLACEFS	UMI	No	2017 2013
82	Colombia	OLACEFS	UMI	No	2019 2015
83	Costa Rica	OLACEFS	UMI	No	2019 2013
84	Cuba	OLACEFS	UMI	No	2015
85	Dominican Republic	OLACEFS	UMI	No	2015
86	Ecuador	OLACEFS	UMI	No	2021 2014
87	Mexico	OLACEFS	UMI	No	2016
88	Panama	OLACEFS	UMI	No	
89	Paraguay	OLACEFS	UMI	No	2021 2014
90	Peru	OLACEFS	UMI	No	2016
91	Cook Islands	PASAI	UMI	No	2016
92	Fiji	PASAI	UMI	No	2020
93	Nauru	PASAI	UMI	No	2019
94	Palau	PASAI	UMI	No	
95	Samoa	PASAI	UMI	No	2020
96	Tonga	PASAI	UMI	No	2018
97	Eritrea [Bilateral Support Beneficiary]	AFROSAI-E	LDC	Yes	
98	Gambia [Bilateral Support Beneficiary]	AFROSAI-E	LDC	Yes	
99	Liberia	AFROSAI-E	LDC	Yes	
100	Mozambique	AFROSAI-E	LDC	Yes	WIP
101	South Sudan [Bilateral Support Beneficiary]	AFROSAI-E	LDC	Yes	
102	Somalia [Bilateral Support Beneficiary]	ARABOSAI	LDC	Yes	
103	Sudan	ARABOSAI	LDC	Yes	

104	Yemen	ARABOSAI	LDC	Yes	
105	Afghanistan	ASOSAI	LDC	Yes	2016
106	Lao Peoples Democratic Republic	ASOSAI	LDC	Yes	WIP
107	Myanmar	ASOSAI	LDC	Yes	2020
108	Haiti	CAROSAI	LDC	Yes	
109	Burkina Faso	CREFI AF	LDC	Yes	2016
110	Burundi	CREFI AF	LDC	Yes	
111	Central African Republic (CAR)	CREFI AF	LDC	Yes	WIP
112	Chad	CREFI AF	LDC	Yes	WIP
	Congo, Democratic Republic of the (DRC)	CREFI AF	LDC	Yes	
113	[Bilateral Support Beneficiary]				
114	Guinea-Bissau	CREFI AF	LDC	Yes	
115	Mali	CREFI AF	LDC	Yes	
116	Niger	CREFI AF	LDC	Yes	
117	Timor-Leste	None	LDC	Yes	
118	Kiribati	PASAI	LDC	Yes	2020
119	Solomon Islands	PASAI	LDC	Yes	2018
120	Tuvalu	PASAI	LDC	Yes	2018
121	Nigeria	AFROS AI-E	LMI	Yes	
122	Palestine	ARABOS AI	LMI	Yes	2014
123	Syrian Arab Republic	ARABOS AI	LMI	Yes	WIP
124	Cameroon	CREFI AF	LMI	Yes	WIP
125	Congo, Republic of	CREFI AF	LMI	Yes	
126	Kosovo	EUROS AI	LMI	Yes	WIP
127	Micronesia, Federal State of - National Office	PASAI	LMI	Yes	2020
128	Papua New Guinea	PASAI	LMI	Yes	2016
129	Zimbabwe [Bilateral Support Beneficiary]	AFROS AI-E	OLI	Yes	
130	Iraq	ARABOS AI	UMI	Yes	WIP
131	Lebanon	ARABOS AI	UMI	Yes	
132	Libyan Arab Jamahiriya	ARABOS AI	UMI	Yes	WIP
133	Venezuela	OLACEFS	UMI	Yes	
134	Marshall Islands	PASAI	UMI	Yes	2021

Source: PAR 2021 Highlights - Monitoring Data

65

LDC – Least developed countries;

LMI – Low to Moderate Income countries;

UMI – Upper-Middle-Income countries

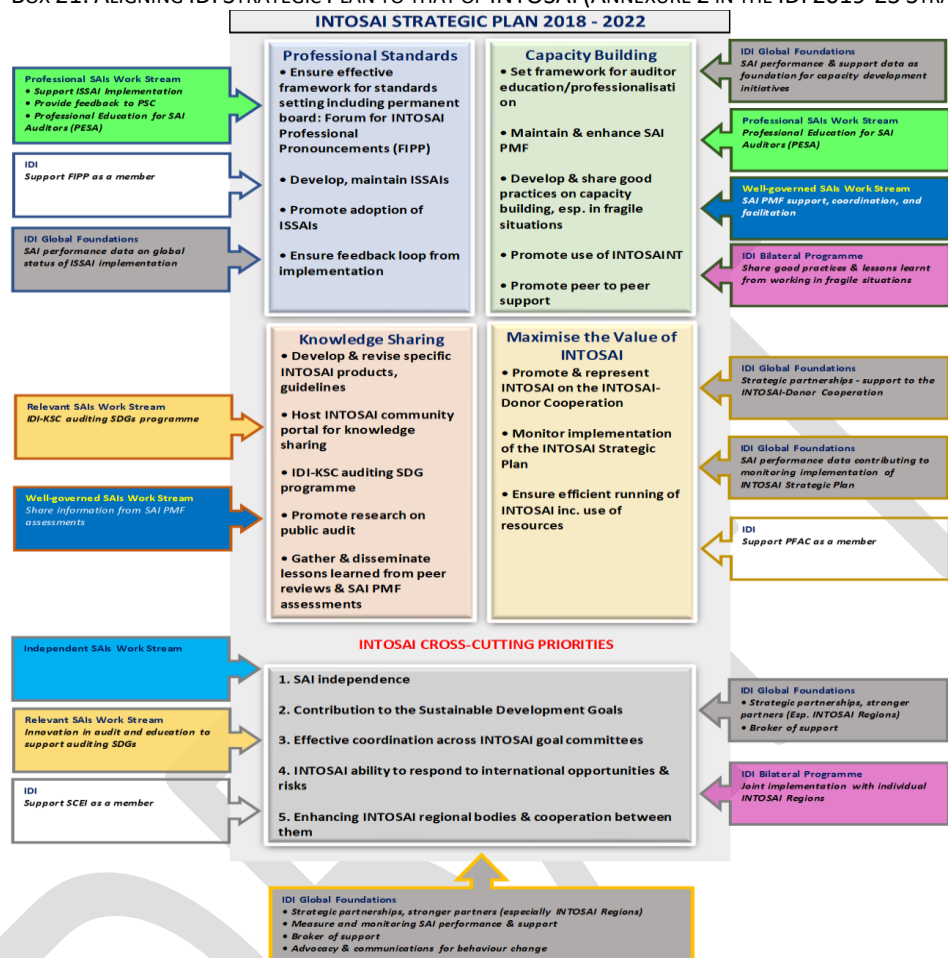
M. Evaluation Questions: Judgment Criteria analysis, illustrations and detailed discussions

This annexure M deals with additional information and statistic referred to in the discussions of the Evaluation Questions and Judgement Criteria (sections 5 – 12 of the report).

<p>EQ 1.1</p>	<p>INTOSAI identified three focus areas for its 2018-22 Strategic Plan being (i) SAI independence; (ii) Audit Standards; and (iii) the UN's SDG and is structured around its Strategic Goals and Cross-cutting Priorities for achieving these goals i.e.-</p> <p>Strategic Goals</p> <ol style="list-style-type: none"> 1. Professional Standards 2. Capacity Development 3. Knowledge Sharing and Knowledge Services 4. Maximise the Value of INTOSAI as an International Organization <p>Crosscutting Priorities</p> <ol style="list-style-type: none"> 1. Advocating for and supporting the independence of SAIs 2. Contributing to the follow-up and review of the SDGs within the context of each nation's specific sustainable development efforts and SAIs' individual mandates 3. Ensuring effective development and coordination among standards-setting, capacity development, and knowledge sharing to support SAIs and improve their performance and effectiveness 4. Creating a strategic and agile INTOSAI that is alert and capable of responding to emerging international opportunities and risks 5. Building upon, leveraging, and facilitating cooperation and professionalism among the regional organizations of INTOSAI <p>IDI has structured its 2019-23 Strategic Plan around 6 Priorities and 3 cross-cutting issues in line with its mandate and accommodating the relevant INTOSAI goals and identified focus areas.</p> <p>IDI Priorities</p> <ol style="list-style-type: none"> 1. Independent SAIs workstream 2. Well Governed SAIs workstream 3. Professional SAIs workstream 4. Relevant SAIs workstream 5. Bilateral Support program 6. Global Foundation Unit <p>IDI Crosscutting [CC] Issues</p> <ol style="list-style-type: none"> 1. Involvement of SAI Leaders in Change 2. Gender and Inclusiveness 3. Stakeholder Engagement
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To illustrate the extent of coverage, IDI has in its Strategic Plan presented a matrix of how the IDI priorities and crosscutting issues area aligned to the INTOSAI Strategic Priorities as Illustrated here below I.e.-

BOX 21: ALIGNING IDI STRATEGIC PLAN TO THAT OF INTOSAI (ANNEXURE 2 IN THE IDI 2019-23 STRATEGIC PLAN)



EQ 1.2

INTERNAL SOURCES

The IDI designed its 2019-23 Strategic Plan based mainly on the following sources i.e.

1. The IDI Strategic Plan [SP] 2014-2018
2. The outcomes of the Mid Term Review of the IDI 2014-2018 SP (12 Recommendations were made of which 6 responses referred to addressing the recommendations in the 2019-23 SP)
3. The results of the Global SAI Surveys and the status analysis presented in the 2017 Global SAI Stocktaking Report summarises the global state of SAI capacity and performance⁵ in relation to IDI's strategic priorities [as baseline indicators].
 - Refer Annexures I for a summary of the main findings in the Global Stocktaking Reports
4. The results of individual SAI PMF assessments and needs expressed by SAIs (though this is an ongoing process)

⁵ Extract from the 2017 Global SAI Stocktaking Report included in the 2019-23 Strategic Plan, Annexure 1, the "STATUS & TRENDS IN GLOBAL SAI PERFORMANCE" [pages 52-53],

- i. To benefit from these outcomes, IDI made a significant shift in the structure of its new Strategic Plan to provide for long-term continuous work streams replacing the previous “begin-end” program or project approaches in their prior strategic plans [Inception Report s2.1].

EXTERNAL SOURCES: OTHER TOOLS AS SOURCE FOR NEW DESIGN OF 2019-23 STRATEGIC PLAN

Other Diagnostic Tools that are monitored and considered when compiling the three-yearly 2017 Global Stocktaking Report that served as primary basis for the new structured strategic plan included for example-

- Public Expenditure and Financial Accountability (PEFA) Performance Measurement Framework
- Public Expenditure Review (PER), World Bank
- Country Financial Accountability Assessment, World Bank
- Fiscal Transparency Report on the Observance of Standards and Codes (ROSC), IMF
- Commonwealth PFM Self-Assessment Tool (CPFM-SAT)
- Open Budget Survey, International Budget Partnership
- Transparency International Corruption Index
- UN’s monitoring of achieving the 2030 SDG goals.

EQ 1.3

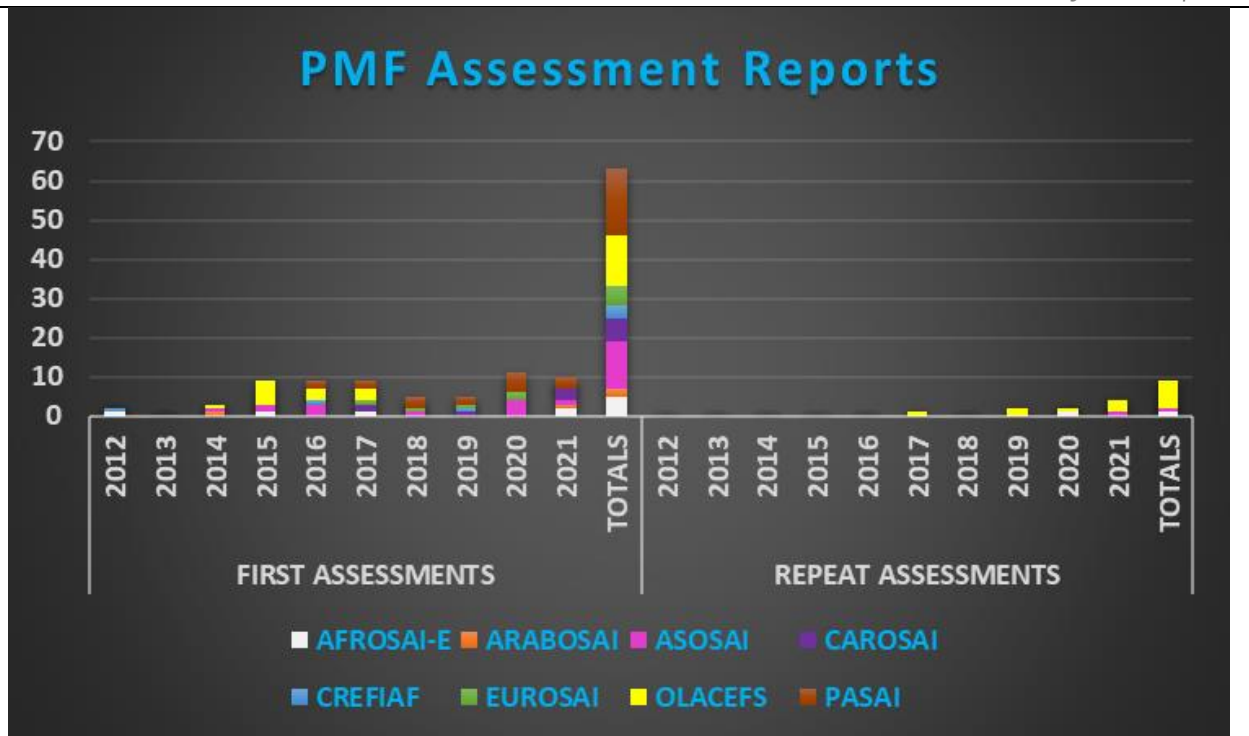
Detailed Analysis of SAI PMF submission presented here below (Refer Annex L for a detailed analysis per SAI)

TABLE 1: ANALYSIS: REGIONAL SAI PMF PARTICIPATION %

REGIONS	Total	Assessments			
		1st	%	2nd	%
AFROSAI-E	23	5	22%	1	4%
ARABOSAI	14	2	14%	0	0%
ASOSAI	23	12	52%	1	4%
CAROSAI	10	6	60%	0	0%
CREFIAP	21	3	14%	0	0%
EUROSAI	13	6	46%	0	0%
OLACEFS	17	14	82%	7	41%
PASAI	18	17	94%	0	0%
TOTALS	139	65		9	
		47%		6%	

Sources: PAR 2021 Highlights; SAI PMF Status Report – Reports finalised

BOX 22: SUMMARY OF SAI PMF ASSESSMENT REPORTS FINALISED BY REGION, BY YEAR



Source: SAI PMF Status Report

Management has confirmed that results are captured in a database, but that access is limited due to confidentiality reasons (the right to share and/or publish information is set by each Individual SAI as owner of their own SAI PMF). As first time SAI PMF assessments mainly reflect on status and not change, this is regarded as a significant shortcoming when IDI is tasked to (i) assess effectiveness of its past support rendered, and (ii) advise SAIs in compiling strategic and operational plans. In many instances transparency is compromised as SAIs are reluctant to publish the reports, the 2020 Global Survey indicates that only 18% of SAIs that conducted assessments shared these results externally thereby diluting the impact of the assessment.

IDI will however assist SAIs with compiling these strategic and operational plans and assist SAIs monitoring performance. The 2020 Global Survey highlighted improvement indicating that 92% of SAIs have Strategic Plans, that 79% made these plans public, but that only 57% report publicly on progress.

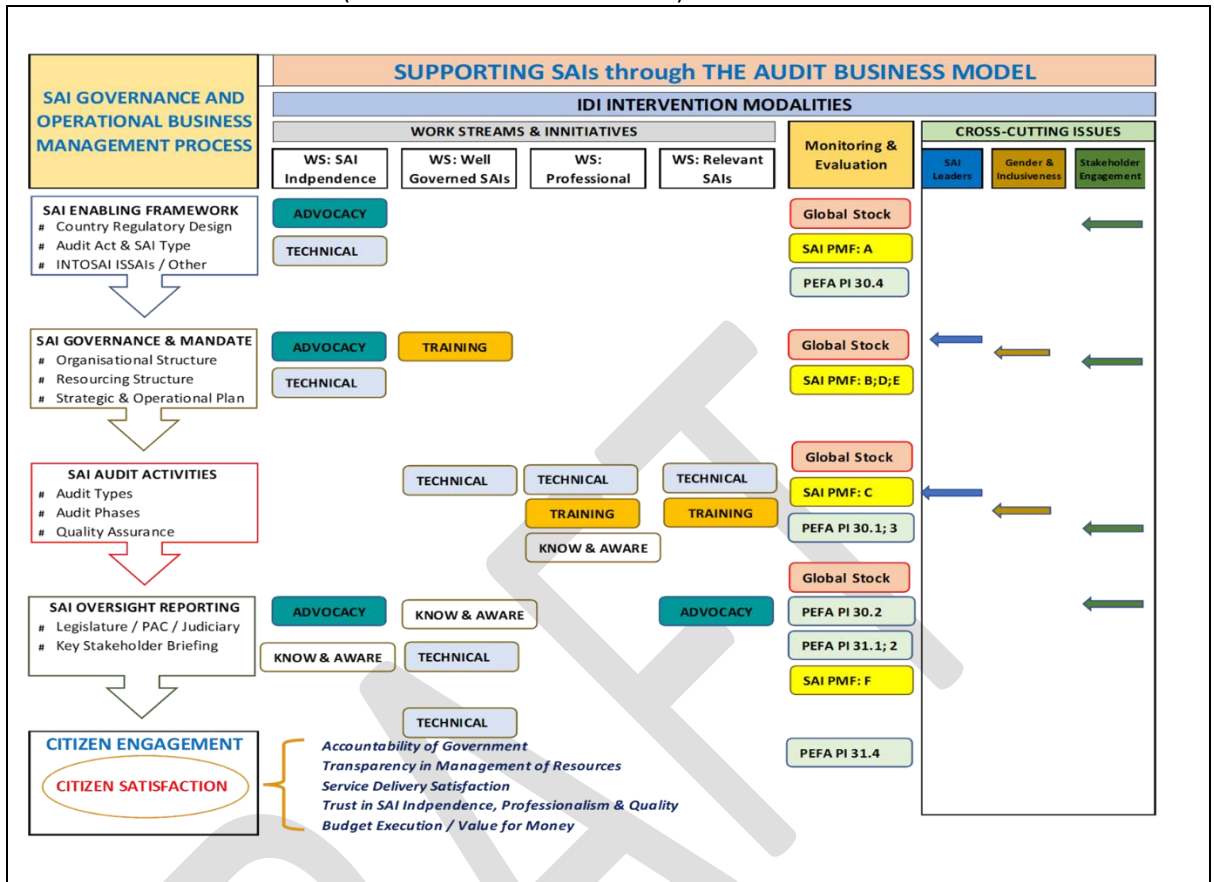
The IDI work streams are aligned to the 6 PMF Domains [Inception Report 2.1.1 Figure 2], being:

- A. SAI Independence and Legal Framework
- B. Internal Governance and Ethics
- C. Audit Quality and Reporting
- D. Financial Management, Assets, Support Services
- E. Human Resources and Training
- F. Communication and Stakeholder Management

EQ 1.4	No further detail on the Judgement Criteria (JC)
EQ 1.5	<p>The <i>Lima Declaration</i> [ISSAI P-1] serves as a broad basis (guideline) for INTOSAI members conducting audit assignments and consists of 7 parts (and 25 sections) i.e.</p> <p>I. General</p> <p style="text-align: right;">[Defining Audit]</p>

	<p>II. Independence [Refer also Mexico Declaration]</p> <p>III. Relationship to Parliament, government and the administration [Legal Framework]</p> <p>IV. Powers of Supreme Audit Institutions [SAI Mandate]</p> <p>V. Audit methods, audit staff, international exchange of experiences [Compliance ISSAIs]</p> <p>VI. Reporting [Compliance ISSAIs]</p> <p>VII. Audit powers of Supreme Audit Institutions [SAI Mandate, Legal Framework]</p> <p>The <i>Mexico Declaration</i> [on <i>SAI Independence</i> (ISSAI P-10)] (Pertinent for IDI's Work Stream: Independent SAIs)</p> <p>8 Core principles on SAI Independence are the following:</p> <ol style="list-style-type: none"> 1. The existence of an appropriate and effective constitutional/statutory/legal framework and the de facto application provisions of this framework 2. The independence of SAI heads and members of collegial institutions, including security of tenure and legal immunity in the normal discharge of their duties 3. A sufficiently broad mandate and full discretion, in the discharge of SAI functions 4. Unrestricted access to information 5. The rights and obligation to report on their work 6. The freedom to decide the content and timing of audit reports and to publish and disseminate them 7. The existence of effective follow-up mechanisms on SAI recommendations 8. Financial and managerial/administrative autonomy and the availability of appropriate human, material and monetary resources
EQ 1.6	No further detail on the JC
EQ 2.1	<p>The Global Stocktake report results is complimented on an ongoing basis by processing the outcomes of various diagnostic tools such as the (voluntary) SAI PMF assessments, PEFA assessments, Quality Assurance (Peer) Reviews, mid-term reviews as they become available, dialogue sessions at various levels, observations and challenges identified by –</p> <ul style="list-style-type: none"> ▪ IDI Regional Coordinators ▪ the donor and development community, also using their own diagnostic tools such as PEFA ▪ INTOSAI units (Committees and Work Groups) ▪ INTOSAI Regional bodies, and ▪ SAIs themselves in compiling strategic plans (when conducting gap analysis and a SWOT analysis for example). <p>For this evaluation the Evaluation Team developed a generic SAI business model consisting of the following 5 components i.e.-</p> <ol style="list-style-type: none"> 1. Regulatory Framework 2. Governance Structure and Mandate 3. Operational Processes (Audit Activities) 4. Reporting and Oversight 5. Citizen Engagement (as the goal) <p>A careful analysis between work stream initiatives and the SAI business model illustrates how comprehensive focus is on [1] to [3], with less focus for [4] and [5] (refer also to the discussion in s2.1 in the report) i.e.</p>

Box 23: THE SAI BUSINESS MODEL (EVALUATION TEAM'S ILLUSTRATION)



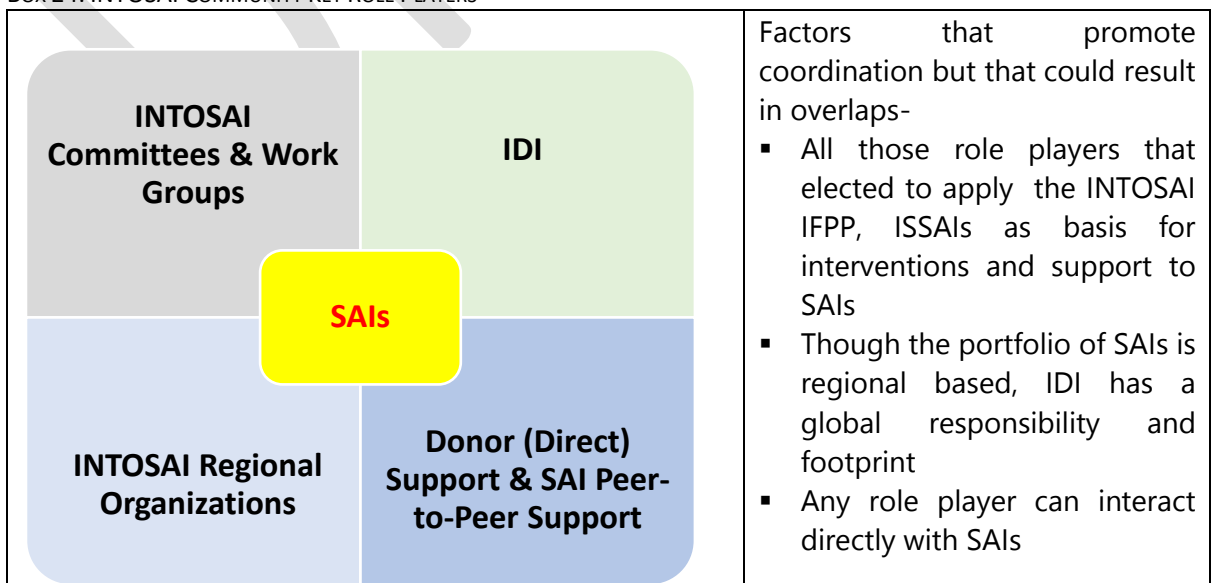
EQ 2.2 No further detail in the JC

EQ 2.3 No further detail in the JC

EQ 2.4 No further detail in the JC

EQ 3.1 **INTOSAI COMMUNITY**

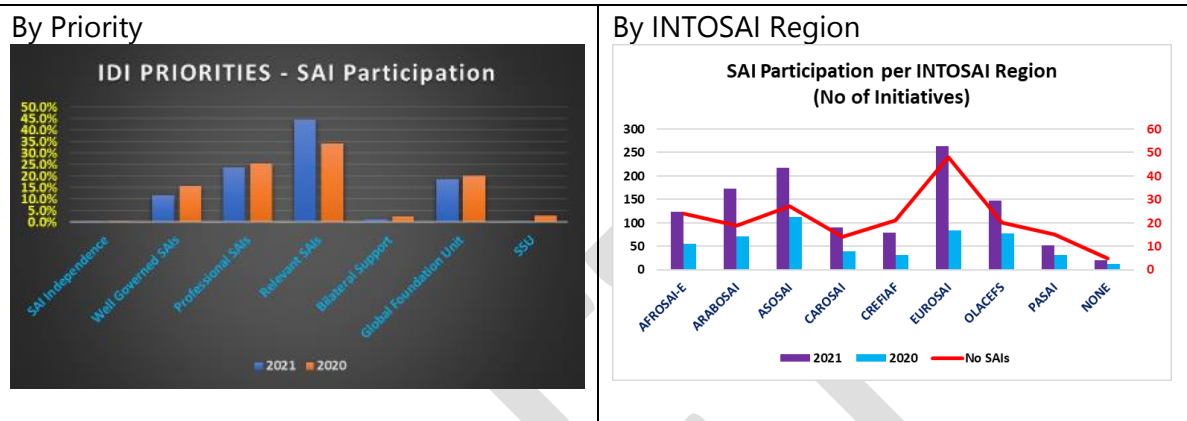
Box 24: INTOSAI COMMUNITY KEY ROLE PLAYERS



		<ul style="list-style-type: none">The full extent of IDI involvement is not disclosed in all Regional Strategic Plans																	
EQ 3.2	<p>Alignment of the IDC goals, IDI Priorities and the GFU serves as an “intermediary” function for mapping this alignment i.e.</p> <p>BOX 25: ALIGNMENT IDC GOALS AND IDI PRIORITIES</p> <table><tr><th>IDC 2020-30 GOALS</th><th>IDI WORK STREAMS</th></tr><tr><td rowspan="4">Goal 1: Independent, Professional, Capable, Transparent and Well Governed SAIs</td><td>WS: Independent SAIs</td></tr><tr><td>WS: Well Governed SAIs</td></tr><tr><td>WS: Professional SAIs</td></tr><tr><td>WS: Relevant SAIs (Stakeholder Management)</td></tr><tr><td rowspan="2">Goal 2: Enhanced Partnerships and Scaled-up Support to SAIs</td><td>GFU directly promotes partnerships between donors and SAIs through 2 components:<ul style="list-style-type: none">Strategic PartnershipsBrokering Support</td></tr><tr><td>WS: Independent SAIs through component- Facilitate Effective Partnerships & Stakeholder Engagement</td></tr><tr><td rowspan="3">Goal 3: SAI-led Capacity Development</td><td>WS: Well Governed SAIs through Strategic Management component manages-<ul style="list-style-type: none">SAI PMFSPMR</td></tr><tr><td>WS: Well Governed SAIs through Organisational Management component's initiatives-<ul style="list-style-type: none">TOGETHERMASTERY</td></tr><tr><td>WS: Professional SAIs for implementing ISSAIs-<ul style="list-style-type: none">ISSAI Implementation support, Including guidance and cooperative auditsSAI Young LeadersPESA-P</td></tr><tr><td rowspan="2">Goal 4: Agenda 2030 and Achievement of the Sustainable Development Goals</td><td>WS: Professional SAIs through cooperative audits, training and webinars</td></tr><tr><td>WS: Relevant SAIs through its Frontier Innovation in Audit and Education Practice component-<ul style="list-style-type: none">Audit PreparednessISAMPublic Health 3d auditSustainable ProcurementUganda Pilot</td></tr></table>		IDC 2020-30 GOALS	IDI WORK STREAMS	Goal 1: Independent, Professional, Capable, Transparent and Well Governed SAIs	WS: Independent SAIs	WS: Well Governed SAIs	WS: Professional SAIs	WS: Relevant SAIs (Stakeholder Management)	Goal 2: Enhanced Partnerships and Scaled-up Support to SAIs	GFU directly promotes partnerships between donors and SAIs through 2 components: <ul style="list-style-type: none">Strategic PartnershipsBrokering Support	WS: Independent SAIs through component- Facilitate Effective Partnerships & Stakeholder Engagement	Goal 3: SAI-led Capacity Development	WS: Well Governed SAIs through Strategic Management component manages- <ul style="list-style-type: none">SAI PMFSPMR	WS: Well Governed SAIs through Organisational Management component's initiatives- <ul style="list-style-type: none">TOGETHERMASTERY	WS: Professional SAIs for implementing ISSAIs- <ul style="list-style-type: none">ISSAI Implementation support, Including guidance and cooperative auditsSAI Young LeadersPESA-P	Goal 4: Agenda 2030 and Achievement of the Sustainable Development Goals	WS: Professional SAIs through cooperative audits, training and webinars	WS: Relevant SAIs through its Frontier Innovation in Audit and Education Practice component- <ul style="list-style-type: none">Audit PreparednessISAMPublic Health 3d auditSustainable ProcurementUganda Pilot
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EQ 3.3 Some regions are more active than others in participating in IDI initiatives which could reflect how well coordination between IDI and the regional organisations is done for the benefit of the SAs, showing that if similar programs are not offered by the regional organisations, SAs will have the option to participate at IDI level. Box 26 illustrates the 2020 and 2021 SAI participation activity levels, 2020 being the Covid-19 related abnormal year though.

BOX 26: SAI PARTICIPATION IN IDI INITIATIVES



Source: IDI PAR 2021 Database extract (excel spreadsheet provided by management)

SAI Botswana and Chad, for example, are aware of the various initiatives on offer and have participated in capacity development initiatives. Both were positive on how IDI coordinates and present its initiatives and portfolio of products. Note however that in the case of Chad, the interaction with IDI is organised through a focal person, different from the one in charge of CREFIAC and the one in charge of CBC. This organisation at SAI level may affect overall coordination as it can result in a loss of information at SAI level, not enabling horizontal and then bottom-up feedback on needs and how those are addressed or not. Botswana SAI confirmed that the IDI Regional Coordinator is actively involved in the region and conducting meetings at SAI level, thereby ensuring that SAs are informed about events at initiative level, allowing SAs to organise and select in which IDI initiatives it wishes to participate in (for example the SYL, MASTERY being 2 of the programs applied for).

EQ 3.4 No further detail in the JC

EQ 4.1 Refer Details in Annexure F

EQ 4.2 BOX 27: INDICATORS FOR JUDGEMENT CRITERIA: (DEGREE OF CONTRIBUTION (APPRECIATIVE) OF THE IDI INTERVENTIONS TO INCREASED SAs CAPACITY AND PERFORMANCE

EVALUATION Checklist	
Positive	<p>Access to Knowledge Material</p> <ul style="list-style-type: none"> ✓ IDI aims at presenting all material in 4 standardised languages (English; French; Spanish; Arabic) and it is policy to accommodate all 4 languages. ✓ In case of pilots, only one language might be applicable and then once the pilot phase is concluded, translation is done. ✓ Access to manuals through the IDI website is free of charge, easy to navigate and ready to use.

	Positive	<p>Mapping Initiatives</p> <ul style="list-style-type: none"> ✓ Initiatives, objectives, goals and adopted delivery models for all 6 Priorities and cross-cutting issues are presented through a comprehensive, transparent website per Priority with a specific section for GPGs where documents can be accessed free of charge. ✓ Annual Operational Plans sets out purpose and objectives, strategies and the delivery model per Priority which are clear and illustrate benefits to SAls ✓ It is a generic "Information Warehouse" acknowledging differences between regions, cultures, legislative frameworks and SAI mandates and providing as broad as practical possible a portfolio of products "fit for purpose", to assist SAls with their own strategies (decision-making).
	Positive	<p>Technical Consultation</p> <ul style="list-style-type: none"> ✓ The 4 work streams, the relevant set of indicators and Portfolio are structured and pre-defined to track the various components of the SAI Business Model, the outcome as per the Global Stocktake Report and needs expressed through dialogue. ✓ It has structured its departments, units and staffing around the 6 Priorities and crosscutting issues ✓ expertise are recruited if IDI lacks technical capacity to ensure the required products are developed and implemented and that SAls have technical-expert support when required
	Positive	<p>IDI's SAI Needs Assessment</p> <ul style="list-style-type: none"> ✓ IDI's process to conduct SAI needs assessments include the use of diagnostic tool such as Global Surveys, SAI PMF assessments, PEFA, Peer Reviews (Quality Assurance) and interaction directly with SAls and regional role players, the outcome which gives a good idea of SAI capacity (maturity). ✓ DAC classification is used to pre-assess expected vulnerability levels of the SAls in IDI's portfolio ✓ IDI has structured its priorities to provide support at/for mainly three levels of SAI capacity (participation and benefitting) levels i.e. <ul style="list-style-type: none"> • extensive IDI global and regional support (SAI demand driven) • Intensive IDI support (Bilateral Support) • third party (donor) support through IDI brokering ✓ The 2 most significant limiting factors for promoting performance is (i) SAI capacity (resourcing (budget and manpower), skills and expertise) and appetite (willingness) to participate in IDI initiatives, and (ii) its leadership to commit to change within the SAI (that is to accept IDI guidance) ✓ At IDI level, selecting and prioritizing initiatives and implementation of activities to address SAI needs is limited by its own resourcing levels as it is 100% grant funded by donors, and include those funds received from Parliament (Norway), SAls and INTOSAI

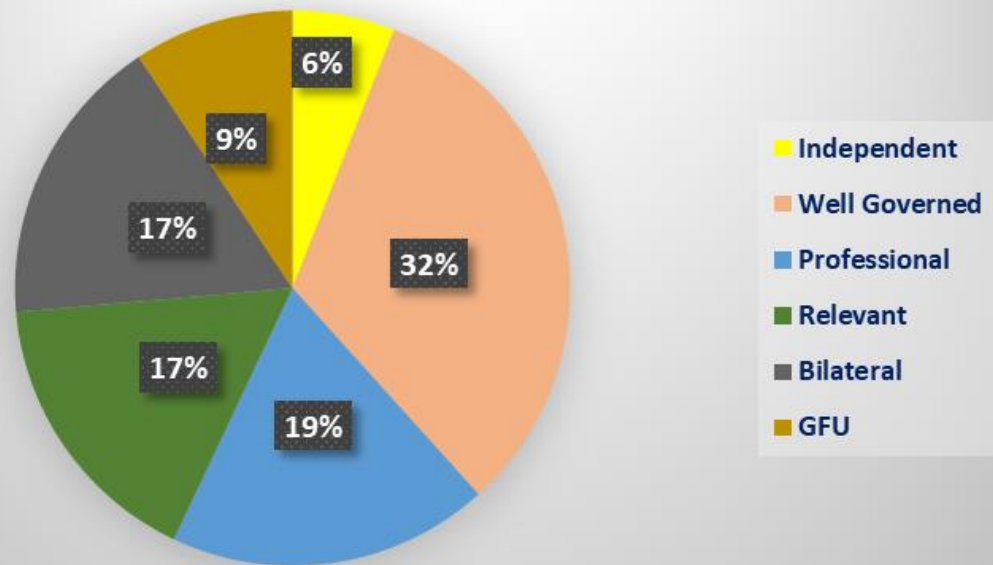
	Neutral	<p>Effectiveness of Advocacy & Dialogue</p> <ul style="list-style-type: none"> ✓ Information sharing and awareness campaigns through advocacy and dialogue are effective tools to promote structure and alignment, transparency and both risk adaptation and mitigation amongst the stakeholders ✓ However, neither the IDI (as representative of INTOSAI) nor DPs have a mandate to enforce compliance at SAI and country levels which therefor limits effectiveness of advocacy and dialogue when recipients are inefficient (status of SAI independence serves as a good example)
	Neutral	<p>EVIDENCE: SAI-led Change Management</p> <ul style="list-style-type: none"> ✓ The Global Stock Take report 2020 reflected on both positive and negative outcomes for the 2018-2020 period under review. ✓ Included in the 2019-23 Results Framework is a component that assesses the achievement of targets for a pre-defined set of indicators. For the period under review, on an overall basis, 50% of indicator targets were fully met. ✓ For the period 2019 – 2021 (period under this evaluation), interviews with SAIs reflected that: <ul style="list-style-type: none"> • Strategic plans are updated to provide for addressing SAI PMF outcomes • Participating in SYL assisted in improving Performance Auditing ✓ The SAI PMF initiative serves only as evidence when repeat assessments are concluded. SAI specific SAI PMF outcomes are regarded as confidential and as such the ET relies on SAI Interviews, information in PARs.
EQ 4.3	<p>The following internal and external specific actions were taken to limit any negative impact or minimise disruptions internally and at SAI level i.e.-</p> <p>IDI Internal</p> <p>2020</p> <p>Reviewed the initial 2020 Operational Plan and published the Operational Plan 2020 Addendum indicating how C-19 impact on all six Priorities (the “New Normal”), how IDI intends dealing with changes under two possible scenarios (travelling possible October 2020; travelling possible January 2021). It identified 5 emerging priorities that drive the focus of IDI’s support for SAIs i.e., helping SAIs to-</p> <ul style="list-style-type: none"> ▪ prepare for the new normal ▪ ensure their audits are relevant to the new normal ▪ enhance ICT and connectivity ▪ leverage on technology ▪ communicate effectively with stakeholders via electronic media <p>Each Priority assessed the impact and published summaries of their revised plans, both for the remainder of 2020 as well as 2021. The impact on IDI’s internal support and resourcing the operational plan was also assessed and revised plans were submitted by-</p> <ul style="list-style-type: none"> ▪ the Director General and Strategic Support Unit ▪ Administration Unit 	

	<p>2021</p> <p>Management acknowledged that IDI has been affected in 2 primary ways that directed changes required in its delivery model i.e.-</p> <ul style="list-style-type: none"> the direct impact on how IDI operates, which was minimised due to prior investment in remote working and digital education systems, proving flexible and agile delivery mechanisms- <ul style="list-style-type: none"> remote, on-line, virtual interaction such as webinars, conferences, workshops, training modules, virtual meetings as new delivery-model. face-to-face meetings cancelled, cost savings either refunded or re-directed (refer 2021 Revised Budget). adapting to how SAI needs have changed, both in terms of their priorities and how they access support. <p>IDI launched several flagship initiatives in direct response to C-19 in supporting SAIs, examples of flagship initiatives include online Technical Support Blogs and publications such as-</p> <ul style="list-style-type: none"> Technical Publications: 3i COVID-19 Response Actions TAI Audit Guidelines and support <p>IDI Supporting SAIs</p> <p>Global IDI interventions are discussed above. At SAI level, in-country responses by governments directed how SAIs, Accountability Organisations and government would function. Feedback from SAIs interviewed confirmed two issues i.e. (i) IDI based guidelines were helpful in auditing the use of Covid-19 related grants received, and (ii) as expected, Stakeholder Engagement was compromised. A survey⁶ conducted by IDI also reflected a further deterioration in SAI independence levels as result of the pandemic as SAI budgets were reduced, planned audits not completed and delay in issue of audit reports, follow up on recommendations and a further limitation of access to information. These concerns were also raised within the donor community. The impact on IDI-SAI Output is reflected in Annex F2 - Boxes 14 & 15 where the extent of indicators Fully Met declined from 62% in 2019 to 38% in 2020</p>
EQ 4.4	No Further Detail in JC
EQ 4.5	<p>Enterprise Risk Management (ERM)</p> <p>IDI acknowledges (Risk Register (Risk 17)) that the full integration of gender is a strategic shift in IDI's Strategic Plan and that -</p> <ul style="list-style-type: none"> the IDI Strategic Support Unit (SSU) assumes coordination and strategic guidance for integrating gender. SSU has developed a gender analysis framework and guidance (2019), a Gender strategy (2020) and Gender Policy (2021). If gender integration is presented as a strategic shift in the Strategic Plan but cannot be fully realised, it is also representing a reputational risk (Risk 23) <p>The Risk 17 is assessed as Low Risk as IDI has-</p> <ul style="list-style-type: none"> established and well working internal gender functions with clear profiles;

⁶ **IDI Occasional Paper No 2:** Impact of the Covid-19 pandemic on the independence of Supreme Audit Institutions [Published 6 December 2021]

	<ul style="list-style-type: none"> external expertise for support, developing necessary IDI policies/documents/tools and conducting gender analyses for new IDI initiatives. IDI is learning from own pilots such as the one on auditing intimate partner violence against women, linked to SDG target 5.2. More awareness raising and advocacy in INTOSAI & Development Partner community. Partnering with UN Women expected. (Strong controls) <p>UN-SDG 5</p> <p>To promote and support SAls in their roles and responsibilities towards achieving SDG 5 targets (Achieve gender equality and empower all women and girls), IDI focuses through advocacy, awareness campaigns. To illustrate how IDI addressed the issue in its Portfolio of Products, specific initiatives launched as part of the 2019-23 Strategic Plan include for example-</p> <ul style="list-style-type: none"> WG-SAls – TOGETHER (HR; Ethics and Gender) R-SAls – Audit Preparedness to implement SDGs R-SAls – ISAM (Audit SDG implementation) R-SAls Initiative – Uganda Pilot of SDG 5.2 (elimination of violence against women)
EQ 4.6	No Further Detail in JC
EQ 5.1	<p>The structure (unchanged as of September 2021) provides for the 4 work streams and Bilateral Support unit to resort under two departments and with the GFU located jointly with the administration unit under a 3rd department (all departments report to the DG), the structure as follows:</p> <ul style="list-style-type: none"> Department for Professional and Relevant SAls <ul style="list-style-type: none"> WS: P-SAls WS: R-SAls Department for SAI Governance <ul style="list-style-type: none"> WS: I-SAls WS: WG-SAls Bilateral Support Department for Administration and Global Foundations <ul style="list-style-type: none"> GFU
EQ 5.2	<p>The Organisational Structure, staff deployment, annual budget process and monitoring and evaluation activities are done in line with the 6 Priorities. The roles, duties and focus areas and responsibilities are embedded in the IDI Strategic Plan 2019-23 and the annual Operational Plans. The current IDI structure adequately facilitates the allocation of resources to ensure delivery of its goods and services as planned i.e., it is “right-sized”.</p> <p>FUNDING AND RESOURCING IDI</p> <p>BOX 28:: BUDGET EXECUTION [CUMULATIVE FOR THREE YEARS]</p>

Actual Expenditure 2019-2021 (NOK 190m)

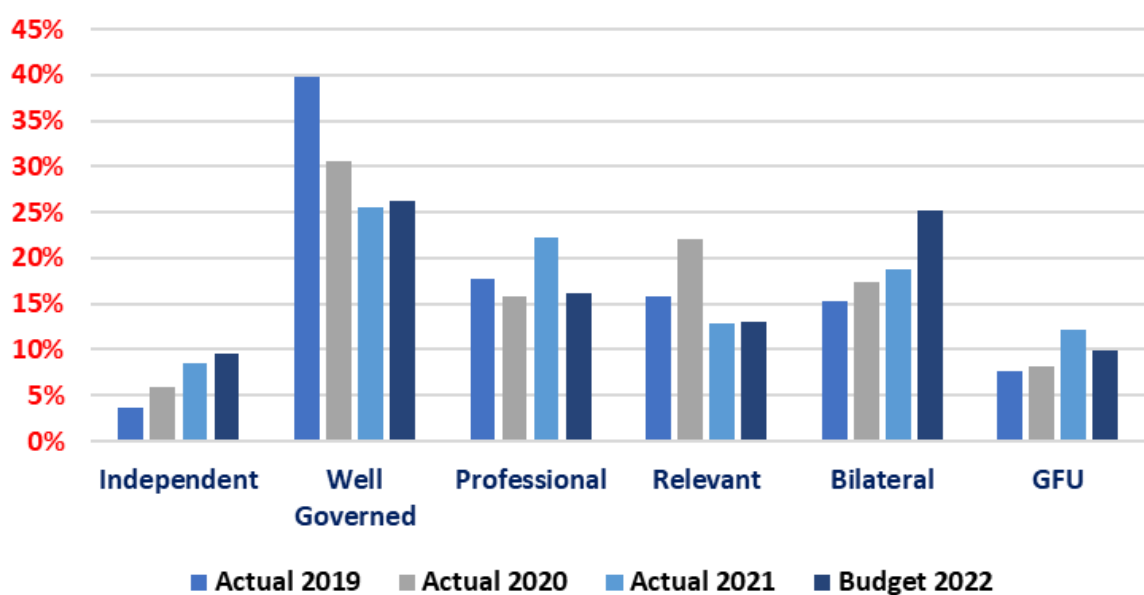


Source: IDI Portfolio Review Data 2022

The Well-Governed SAls workstream was the most prominent in budget execution (32%) whilst the INDEPENDENT SAls workstream was the least funded (6%), mainly because of the nature of its Delivery Model (focussing mainly on advocacy and awareness campaigns). The Evaluation Team has already referred to the negative trend in SAI independence status globally and that by conducting a formal root cause analysis, alternative strategies might be justified and may require additional funding for this workstream.

BOX 29: BUDGET EXECUTION AND ALLOCATION (YEAR ON YEAR)

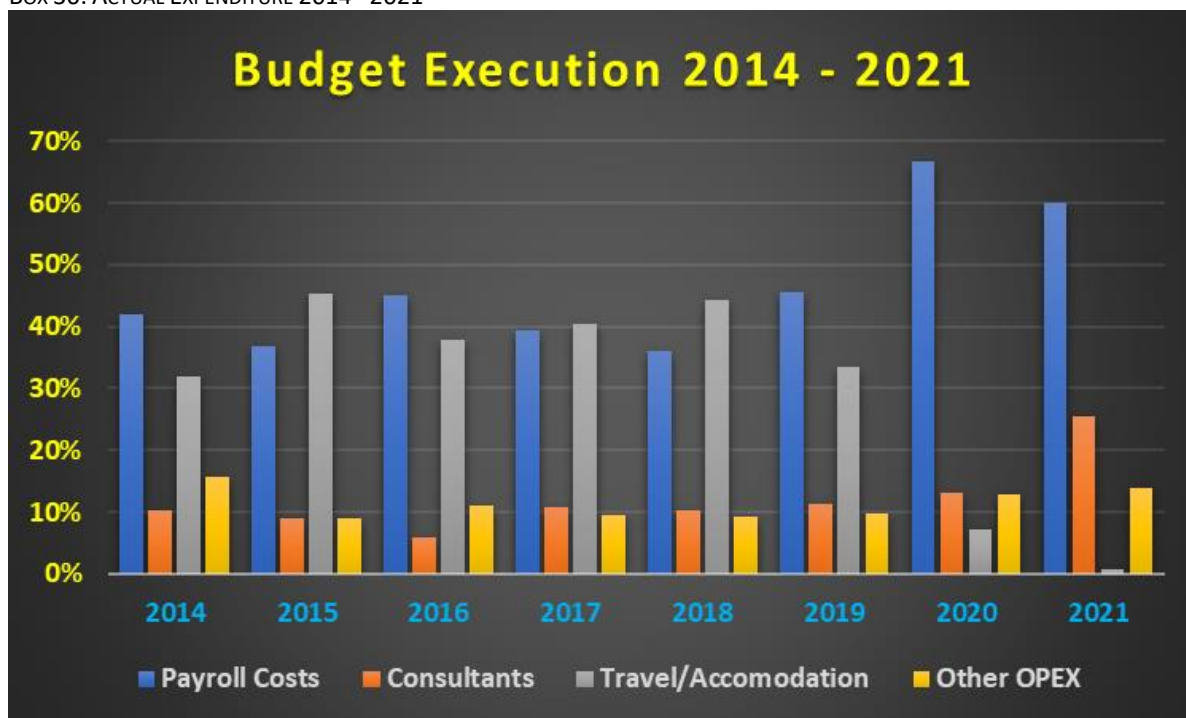
Resourcing Priorities (Actuals)2019 - 2022(Budget)



Source: IDI Portfolio Review Data 2022

There is a significant shift towards resourcing the Bilateral Support Programme in 2022 with the Well Governed SAs and Relevant SAs work streams allocations being reduced to fund the change. This is mainly due to Bilateral that has taken on new countries and has new earmarked funds, hence its growth. WG SAs reduced because old initiatives ended, new initiatives are in the design phase which is always lower spending than implementation.

BOX 30: ACTUAL EXPENDITURE 2014 - 2021



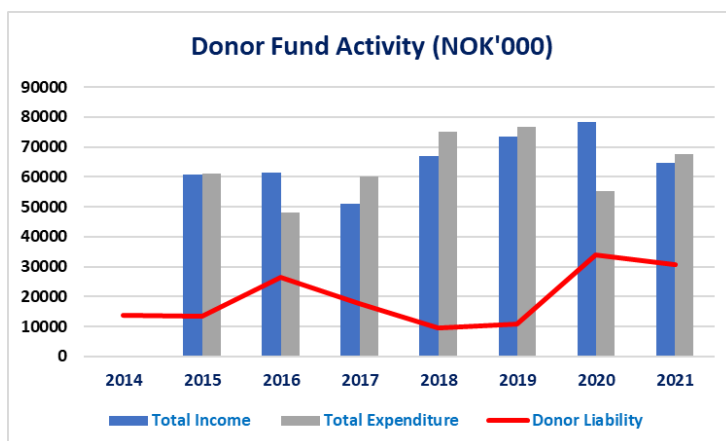
Source: IDI Audited Annual Financial Statements

Based on the above analysis, Personnel expenditure (skills and expertise) comprises on average 60% - 65% of expenditure since the Covid-19 pandemic (was on average between 35% to 45% for the period 2014 – 2019), Travel and Accommodation limited to the bare minimum due to global travel restrictions and expenditure on Consultancy Services doubling up in 2021 to 25%.

Planned implementation timing, modality (delivery mechanism), depth and broadness of initiatives are therefore determined by these funding and existing resource levels which ultimately guide target calculations (or the limitations). Budgets are prepared on annual basis, copies that are available on the IDI website, but very little information is presented by the individual Priorities in the Annual Operational Plans and PARs in support of financial planning and assessment of "fiscal gaps" for example. The Evaluation Team is not sure if indeed targets are challenging, whether 100% of funds are required to meet those predetermined targets, and if there are contingency plans for dealing with shortages (cost-sharing strategies) or with excess funds for example considering alternative IDI priorities (rather than returning funds to donors, subject to the grant conditions). Feedback provided was that Indeed funds were returned to donors

Actual budget execution extracted from the audited annual financial statements can be summarised as follows i.e.:

BOX 31: ANNUAL DONOR FUND MOVEMENT

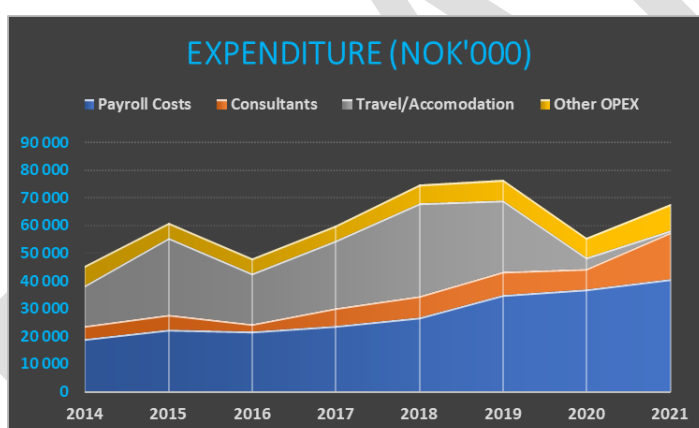


Annual Expenditure levels increased steadily 2017 to 2019, tracking the increase in Donor Funding received until the Covid-19 Pandemic break-out. The impact was basically of a short-term nature as illustrated for 2020 as IDI managed to regain momentum in 2021.

The **Donor Liability** amounted to NOK 30.6m as of 31 December 2021 which is close to 34% of IDI's budget for 2022 (2018 was NOK 9.6m)

Source: IDI Annual Financial Statements

BOX 32: ANNUAL EXPENDITURE BY ECONOMIC CLASSIFICATION



The impact of Covid-19 is clearly visible in the 2020 budget execution where Travelling and Accommodation Costs decreased significantly to NOK 4m (2019 - NOK 25.7m).

The cost of consultants however subsequently increased to NOK 17m in 2021 (2020 - NOK 7m), the development of PESA online training materials required additional resources hired as consultants.

Source: IDI Annual Financial Statements

There is (significant) underspending of funds received resulting in a total of NOK 30.6m not spent as of 31 December 2021 (as per AFS) which the IDI recognises as a liability as it is at risk that the funds need to be repaid to donors unless a no-cost extension can be negotiated. It does however also create the opportunity for the IDI to negotiate retaining these funds and broadening and/or deepening its set of initiatives..

EQ 5.3 Set out below are statistics on the trend headcount staffing numbers as well as an assessment of IDI's Human Capital Wealth i.e. -

VACANCY LEVELS

The 2021-22 Staff Establishment Report (IDI Staff Roles and Contact worksheet) indicated that the vacancy level is 18%, Human Capital resourcing IDI is satisfactory even though Vacancy Levels reflects a high degree of variances, however this is mainly as result of changes in the approved establishment size. The actual staff size increased from 2019 to 2021, from 33 to 43 personnel. Capacity constraints are addressed through the deployment of Associates and by outsourcing functions.

Box 33: HEAD COUNT:

Refer Note:	2018	2019	2020	2021
Approved Establishment Size	35	42	49	46
Staff in post	33	35	37	43
Vacancies	2	7	12	3
% Vacancies	6%	17%	25%	7%

Note: several positions identified during 2020 were not filled and/or later considered unnecessary, including one coordinator position (not needed due to limited face to face events), one admin position (where the functions were outsourced), and one ARABOSAI regional position where IDI took on an associate instead of staff member.

ACCUMULATED "HUMAN CAPITAL WEALTH"⁷

The following tables is an analysis of the more important indicators when assessing its HCW and on an overall basis is regarded as high due to (i) the number of people having 10 years+ relevant experience, (ii) all 4 languages covered, (iii) having people with work-experience covering all the INTOSAI-Regions, and (iv) staff members being adequately qualified.

Box 34: STAFF EXPERIENCE (TOTAL YEARS IN AUDIT):

PROFILE AS AT 31 DECEMBER 2021	No of Staff
10 Years +	22
5 – 10 Years	4
Less than 5 Years	8
TOTAL	34

Note: Management Comments: Figures are estimate, as IDI don't keep these figures so would need to go through every staff member CV. Have excluded coordinators and admin staff. Those with less than 5 tend to come from a CSO, comms and donor background and support in those areas as well as on advocacy initiatives.

Box 35: STAFF EXPERIENCE (INTOSAI REGIONAL DEMARCATION):

PROFILE AS AT 31 DECEMBER 2021	No of Staff
AFROSAI-E	10
CREFIAP	9

⁷ "Human Capital Wealth" (HCW) refers to the combined extent of existing skills and experience that enables IDI to fulfil its mandate effectively, efficiently and in a professional manner that ultimately protects IDI's reputation and image.

ARABOSAI	3
ASOSAI	9
ASEANSI	5
CAROSAI	1
EUROSAI	9
OLACEFS	6
PASAI	3

Note: reflects on regions where IDI staff have either worked for SAIs or have significant CD experience providing support to individual SAIs in that region. If support to SAIs as part of global and regional programmes was included, then figures would be much higher (a lot of IDI staff have been involved in support to all regions).

BOX 36: COMBINED LANGUAGE PROFICIENCY:

PROFILE AS AT 31 DECEMBER 2021	No of Staff
Arabic	4 (inc. 2 associates)
English	All staff
French	17
Portuguese	N/A
Spanish	11

Note: English is IDI's working language so all staff must speak English. Portuguese is not an official INTOSAI or IDI language although IDI has 1 staff member that speaks it. Arabic has always been the challenge.

Detailed information on Professional Qualifications is not analysed for purpose of this assessment as based on discussions it was confirmed that from manager level up, all job descriptions have asked for Masters-level or professional education as minimum requirement (like accountancy profession) which is deemed appropriate.

RECRUITMENT PRACTICES & CHALLENGES

Though IDI staff size is relatively small and consist mostly of professionally qualified personnel, management has highlighted some challenges in the recruitment process i.e.:

“Recruitment conditions (specifications): No cross-IDI set minimum requirements is done at the level of job descriptions when recruiting (work on IDI competency framework still in progress). SAI based audit experience is usually either ‘required’ or ‘preferable’ depending on the nature of the position. Accounting and audit academic qualifications are not often required – focus on Masters-degree or professional qualification rather than subject specific education and focus separately on relevant experience. (NB – this applies at manager level upwards, not for coordinator positions).

Challenges highlighted by management include:

- when IDI specify the required competencies, they either fail to fill the positions or end up with a lack of diversity – in terms of professional backgrounds.
- some barriers to access HR talent that IDI is faced with when recruiting staff is how to reach a broader and better talent pool (bearing in mind the constraints of Norwegian labour laws, issues of fixed term versus permanent positions, IDI growth in absence of increased long-

	<p>term funding guarantees, and location in Oslo versus 'regional employees' located outside Oslo)"</p> <ul style="list-style-type: none"> ▪ there is quite a bit of non-standardization in the format of job adverts and requests, especially in terms of core education levels (masters, bachelors, professional education or not mentioned at all). ▪ in some instances, job specific competency requirements are omitted "
EQ 5.4	No Further Detail for this JC
EQ 5.5	<p>STRATEGIES AND PLANS</p> <p>Efficiency is best achieved by being organised and having direction (plans) in place, and by synchronizing efforts amongst all role players to limit overlapping. The IDI is acknowledged as an INTOSAI-Body and is subject to its statutes, which broadly directs IDI's objective, mandate and focus. To achieve these objectives effectively and cost-efficiently, IDI compiles a set of strategies, operational plans and regularly reports on progress and achievements against plans to consider alternative strategies promoting ongoing service delivery. In compiling these strategies and (operational) plans to provide performance as cost-efficiently as possible, IDI aims (acknowledges the need) to ensure that it's work is aligned to the IFPP (ISSAIs); to initiatives by the INTOSAI Committees and Work Groups and to the strategies and plans implemented by the various INTOSAI Regional Bodies (i.e., to minimise overlapping).</p> <p>Efficiency is further achieved/strengthened/improved through IDI's ongoing internal and external communication and participation in structures, such as the Regional Coordination Forum, that promote coordination and alignment of projects and activities within the INTOSAI Community such as developing audit guidelines, training modules and technical discussions, which regions, SAIs to be targeted and by whom etc. There is however to some extent still issues of duplication and overlapping.</p> <p>Examples of adopted documents are:</p> <p><u>IDI INTERNAL POLICY AND STANDARD OPERATING PROCEDURE DOCUMENTS</u></p> <p>The IDI website portal contains the following Administrative Documents i.e.</p> <ul style="list-style-type: none"> ◆ IDI Polices <ul style="list-style-type: none"> ○ Anti-Corruption Policy ○ Bilateral Support Policy ○ Code of Ethics ○ Complaints Framework ○ Evaluation Policy and Guideline ○ Gender Policy ○ Internal Control System ○ Pay Banks ○ Procurement Policy ○ Remuneration Policy ○ Safe-Guarding Policy ◆ IDI Handbooks (Guidelines) <p>In addition, IDI management shared the following documents with the Evaluation Team.</p> <ul style="list-style-type: none"> ◆ Corporate Risk Register [confidential] ◆ Organisational Structure

EQ 5.6	<p>Professionalization of the industry and professional development of the cohort of auditors remain two of the requirements for SAIs to execute their mandates at a high standard (quality) to the benefit of citizens and other key stakeholders such as the donor and development community. Capacity building is a broad concept (i) providing for levels of seniority within SAIs, SAI models, SAI mandates, and types of audit assignments (Financial Audit, Compliance Audit; Performance Audit), and (ii) defining the core competencies required to execute these mandates professionally.</p> <p>Though the Evaluation Team did not analyse the curriculums of these three initiatives, it did obtain the following feedback from management⁸ on the question of coherence i.e. -</p> <p><i>"These initiatives have a different focus and so do the curriculums, so for example in the case of SYL we focus on leadership skills whilst in the case of PESA-P we focus on the skills an auditor needs. There are some overlaps so in PESA-P we look at leadership behaviours useful for an auditor, communication skills and emotional intelligence which are also covered in SYL. However, in SYL we would go more deeply into these areas. The specific details of conducting ISSAI compliant audits are covered in PESA-P but are not in SYL. However, in SYL we have had some SAI Change strategies that focus on ISSAI implementation.</i></p> <p><i>TOGETHER and MASTERY are not professional education initiatives and so whilst we might cover some of the same issues (e.g., both MASTERY and SYL address inclusive leadership) the level and structure are quite different. TOGETHER focuses on building SAI systems around HR and ethics, there is very little overlap with PESA-P or SYL. Although SYL and PESA-P both address ethical values this is at an individual rather than at SAI level.</i></p> <p><i>The more relevant similarities would occur with the audit support that IDI delivers, and we are considering how we can use materials developed for PESA-P to support our work in that area. We have utilised existing materials from our audit support in developing the PESA-P curriculum and content."</i></p>
EQ 5.7	No Further Detail for this JC
EQ 6.1	<p>There is a need to consider skills development needs outside of SAIs for example education of Civic Society Organisations, politicians that are charged with oversight responsibilities (Public Account Committee members) and in-country donors. Very little information is currently available to assess the level of participation (for example as indicator and targets, actual results). One additional issue that have been touched on previously already is the possible significance of countries that apply a federal government model where usually the Federal SAI is then nominated member of INTOSAI and as such eligible for IDI support. The Federal SAI might however be responsible for auditing only a small portion of service delivery and performance by government institutions as other audit structures are more relevant at state or province levels, covering the biggest budget execution areas of interest and benefits to citizens. There is a significant risk that skills development at this level is compromised if the Federal SAI does not or cannot share benefits with decentralized audit structures.</p>

⁸ RFI 015 – Response 03 June 2022

NATURE OF IDI-SPECIFIC INITIATIVES

IDI developed various initiatives (also refer discussion in EQ5) and products aimed specifically to improve skills levels at SAI level, for example-

- ◆ IDI's Bilateral Support Programme and brokering via the GFU are Priorities dealing at a more direct and more intensive basis with individual SAIs.
- ◆ Cooperative audits
- ◆ Training is attached to initiatives such as SAI PMF; SPMR; QA to ensure that SAIs are familiar with content and processes
- ◆ Examples of formal IDI Initiatives as Training interventions are-
 - SYL
 - TOGETHER (to be launched 2022)
 - MASTERY (launched 2021)
 - PESA-P (consisting of 17 papers, individual modules) though still in pilot phase

In addition, GPGs such as handbooks, audit guidelines (TAI Audits, ISAM) and by presenting webinars and workshops, opportunities are created for SAIs to participate in, however SAI participation though remains voluntary.

SAI PARTICIPATION

IDI keeps record of actual participation as part of the 2019-23 Results Framework data as well as a more detailed analysis of participation by SAI in the annual PAR Monitoring Data reports (Refer Annexure G for a detailed analysis of participation statistics and Box 16) on overall participation statistics).

As stated above, participation in capacity building initiatives and products on offer within the INTOSAI Community is done on a voluntary basis within the sole discretion of SAI Leadership. SAIs and individual professionals may also elect to pursue alternative service providers such as universities for further skills development and in such instances disregard IDI, but standard and quality of performance remains the SAI's responsibility and accountability. Assessing competency and skills levels against a global, generic indicators and standards will soon become a reality with the Implementation of the INTOSAI Competency Framework, assisting SAIs In developing capacity building strategies.

EFFECTIVENESS AND SUSTAINABILITY

For purpose of assessing effectiveness and sustainability of its initiatives aimed at skills development at IDI level, the nature of the various interventions are discussed in here below. Assessing it at SAI level is however more complicated because of the limited Information shared by SAIs, and by not having a generic set of criteria as benchmark globally. Whilst It is accepted that generalization is not Ideal, the IFPP and its various principles, standards and guidelines are global products which should serve as such a basis in most cases (for example the recently published Auditor Competency Framework (ISSAI 150)).

Examples of tools available for assessing effectiveness are the 2020 Global Stocktaking report which highlighted various concerns and challenges where SAIs were not able to respond satisfactory⁹ such as the negative trend in SAI independence, level of compliance with ISSAIs and the inadequacy of financial and human resources. On the positive side it is recognised that

	<p>more audit reports are being published and adoption of ISSAIs is increasing, recognising however that “the professional and organisational capacity of SAIs need to be strengthened continually for them to harness the benefits of implementing the standards.” Sustainability will be determined by the commitment by SAI Leadership and adopting policies and procedures to provide for the ongoing application of strategies such as compiling strategic plans, use of audit manuals promoting compliance with ISSAIs etc.</p> <p>Confidentiality standards restrict the sharing of SAI specific Survey and SAI PMF assessment scores which, if analysed in more detail, may add value as part of the portfolio of evidence for preparing recommendations and formulating conclusions for this evaluation. Feedback from SAIs confirmed participation for example in the SYL Initiative contributed when staff were able to apply upgraded skills enhanced standards within PA assignments</p>
EQ 6.2	<p>To promote SAI participation and commitment IDI requires of SAIs to firstly consider internal capacity for example when applying for participation in cooperative audits where SAIs can participate as a team or group (mainly on a regional basis) once each SAI have confirmed and earmarked available capacity.</p> <p>SAI capacity levels vary significantly resulting for example in the IDI’s Bilateral Support program to assist the most vulnerable SAIs. SAIs accept ownership of initiatives once strategic objectives are outlined in Strategic Plans which is informed by the SAI specific mandate, in-country legal framework, level of independence, resourcing and capacity. The Evaluation Team has not reviewed any individual SAI strategic plans, but it was recognised in the Global SAI Stocktake Report as a positive trend. In between strategic-plan cycles (normally 3 to 5 years), trainees (beneficiaries) therefore must apply their newly gained knowledge on annual operations and during specific audit assignments. SAIs interviewed have confirmed positive outcomes in this regard.</p> <p>One main capacity constrain remains SAI inability to influence political will or resistance through dialogue with political decision makers to promote SAI independence as evident in the negative trend reflected on in the most recent Global SAI Stocktake Report. It might also be worthwhile to gather statistics on how many SAIs issue audit opinions on the annual financial statements of governments and state-owned entities (MDAs) to assess the extent that Financial Audits are conducted (tracking the status of compliance audits and performance audits are more complicated as completeness cannot be established).</p> <p>CHAD showed that capacity to implement may be limited by external factors, as often demonstrated in PEFA assessment (limitation of independence via funding and staffing). Also, ownership may not be achieved if IDI is allocated as a portfolio to a staff or unit/division rather than as a tool for the SAI to integrate into its own SP to achieve its changes (processes/systems and skills).</p>
EQ 6.3	No further discussion for this JC
EQ 6.4	<p>GENDER RESPONSIVENESS</p> <p>The actual global status of gender representation is extracted from the 2020 SAI Global Stocktaking Report as illustrated here below (Box 37). These statistics are however skewed as result of the weighting of big SAI offices as illustrated in section 2.2.2 (where there are 23 SAIs having more than 1 000 professional staff members in office (of which 2 SAIs have more than 5</p>

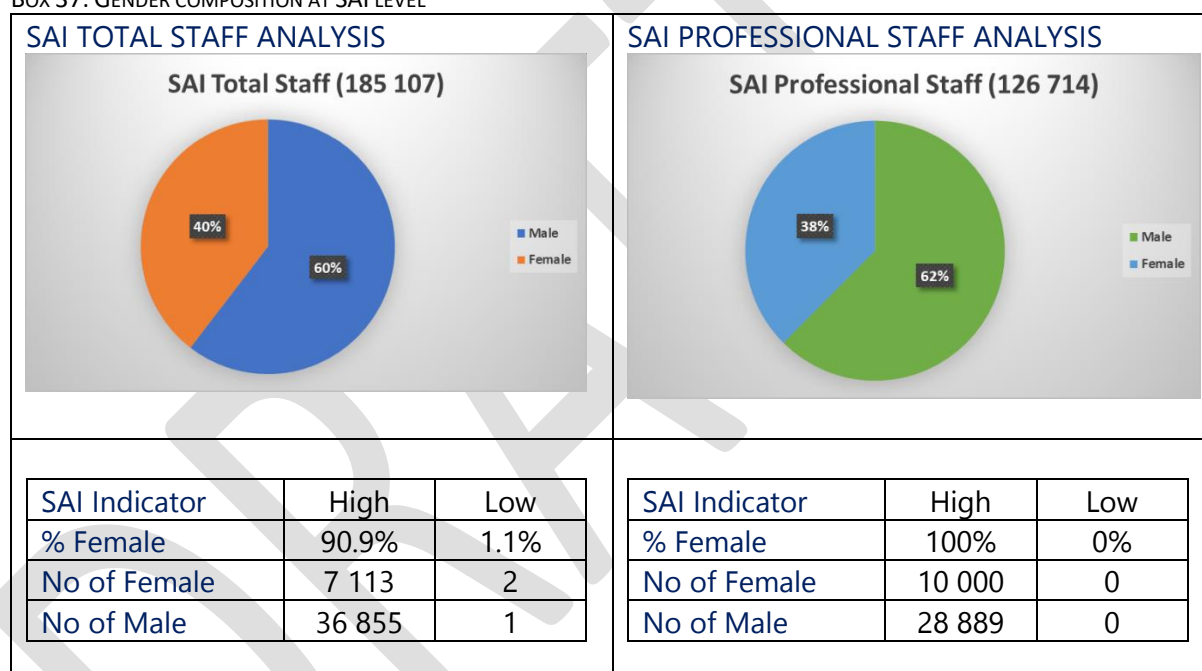
⁹ IDI Operational Plan 2022 Highlights – page 5: IDI Supporting SAIs in the Post Pandemic World

000 professionals in office)). SAIs interviewed mostly indicated that gender perspective is not a challenge as gender-ratios are already female positive, as such no specific policies are needed. AT IDI level, all relevant targets have Indicators reflecting on Female participation for example in webinars, training sessions etc. and in many instances, targets were exceeded. However, focusing on this in their response suggests SAIs still have some way to go in understanding the difference their work could make to gender equality in implementation of government policies and programmes.

Details are included In Annexure B and is an indication of the extent that SAIs accepted the challenge and responsibility for promoting gender equity, indicators 26 and 27 for IDI Output, and indicators 25 and 26 for IDI-SAI Output all reflect that most targets were exceeded for 2021.

An analysis of gender equality at SAI level can be illustrated as follows i.e.

BOX 37: GENDER COMPOSITION AT SAI LEVEL



Source: Global survey on SAI staff numbers (171 SAIs that responded) (RFI 012) *(need to confirm female statistics)*

EQ 6.5 No Further Details for this JC

EQ 7.1 No Further Details for this JC

EQ 7.2 Dealing with Covid-19

Irrespective of the Enterprise Risk Management Framework, IDI implemented adaptation strategies, both internally and externally, which included:

Internal Arrangements

- A rapid reaction to the COVID-19 pandemic including-
 - an immediate reconsideration of IDI's strategic direction,
 - assessing the impact on both SAIs and IDI,
 - the identification and launch of new initiatives (refer also to the list of publications and literature set out here below) for example-
- TAI: Transparency, Accountability and Inclusiveness Audits on use of emergency funds

	<ul style="list-style-type: none"> ▪ 3d audits: audit of strong and resilient national public health systems ▪ Shadow pandemic: audit of elimination of intimate partner violence against women ▪ Compliance audits of use of COVID-19 funds in The Gambia and Madagascar ▪ Partnering to leverage IMF influence: IMF-led initiatives supported by IDI, joint initiatives, and IDI initiatives supported by the IMF whereby the IDI and the IMF have established a working level joint group that is engaged with and helps coordinate all related initiatives, to ensure synergies and coordination (developed a joint staff note on the 'Role of SAIs in Auditing Emergency Financing') <ul style="list-style-type: none"> ○ a compiling a revised Operational Plan and budget (for both 2020 and 2021) (the financial impact is illustrated in more detail in 10.7 above) ▪ reaching out to IDI's financial partners to assess any potential short and long-term financial impact ▪ providing for a dedicated website-portal for Covid-19 consisting of various publications and literature (Covid-19 Resources), including- <ul style="list-style-type: none"> ○ 3i Covid-19 Response Actions [publications on FA; CA; PA] ○ Accountability in a Time of Crisis [April 2020 publication] ○ Covid-19 Strategic Management [May 2020 publication] ○ Long Term Response to Covid-19 [July 2020 publication] ○ SAI Considerations During Covid-19 [publication] ○ Transparency, Accountability and Inclusiveness of Use of Emergency Funding for Covid-19 (TAI Audits) [Audit Manuals and various publications] ○ Role of SAIs in Government's Response to Covid-19 Emergency and Post-Emergency Phases (An external link to World Bank Open Knowledge Repository portal) ▪ Changed the IDI Delivery Model/Mechanism throughout all Priorities, moving away from eye-to-eye interaction to online meetings, digitization of information etc. <p>External Arrangements (Supporting SAIs) Externally (IDI intervention to assist SAIs and promote ongoing support) The SPMR initiative (SAI Strategy, Performance Measurement & Reporting) within the Work Stream: Well Governed SAIs aims specifically at supporting SAIs in developing and maintaining strategic management processes to enable SAIs to achieve better performance and deliver value and benefits to their citizens. As result of the Covid-19 pandemic, IDI's delivery model was changed to provide for on-line webinars, e-learning courses and workshops. Digital tools were developed to facilitate on-line delivery such as STORY, a web-based platform for strategic and operational planning and risk management.</p> <ul style="list-style-type: none"> ▪ IDI put in place for SAIs, Donor Community to participate online in IDI initiatives and activities through access to digitised information, attending webinars, workshops and training sessions. ▪ Design and roll out of the TAI Audit [WS: P-SAIs] to support SAIs in monitoring and evaluating how governments respond to minimise impact ▪ Conducting Advocacy and awareness campaigns
EQ 7.3	No Further Details for this JC
EQ 7.4	No Further Details for this JC
EQ 7.5	<p>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 EQ5) i.e.</p> <p>AT STRATEGIC PLAN LEVEL (Priorities, Workstreams, Components and related Initiatives) The 2019-23 Strategic Plan serves as a good example of how IDI responded to its own assessment and understanding of needs and risks which were identified during the former strategic plan cycle. The adjustment to the current architecture (format, content, scope and targets) of the strategic plan is based on survey results, outcomes of diagnostic assessments, the mid-term review of its 2014-18 Strategic</p>

	<p>Plan, similar evaluations on programmes and initiatives, and needs expressions within the INTOSAI community i.e., by SAIs, INTOSAI and Donors (Development Partners).</p> <p>The SP structure is however flexible enough to accommodate changes to the set of initiatives when initial assumptions and risk assessment need to be changed for example during the current period changes include introducing new initiatives, blended or renamed initiatives which were based on needs expressed by SAIs and or other role players.</p> <p>AT INDICATOR AND ANNUAL TARGET LEVEL</p> <p>Through these survey and ongoing diagnostic evaluation processes, both quantitative and qualitative data are collected that feeds into the Results Framework either as indicators, baseline assessments or targets for ongoing monitoring purposes.</p> <p>The 2019-23 Results Framework is structured by Priority and Crosscutting issues providing for annual targets (timing) for each of the years within the strategic plan’s scope.</p> <p>The annual Performance and Accountability Reports (PAR) as monitoring tool reflect in detail the results, achievements (progress), risks and lessons learned for the year, and the impact is then provided for the forthcoming annual Operational Plans. As per EQ7, targets are adjusted as result of data gathering and new information as it becomes available. In addition, implementation of some initiatives is postponed allowing for pilot projects to be concluded, planning to be finalised etc.</p>																				
EQ 7.6	No Further Details for this JC																				
EQ 8.1	Refer SAI Interviews: Questionnaire – Q: 3- 10; 12 – 14; 18; 24; 25; 31 [Annexure N]																				
EQ 8.2	Refer SAI Interviews: Questionnaire – Q: 15a; 15b [Annexure N]																				
EQ 8.3	<p>Annual expenditure budgets and budget execution reports are presented by Priority as illustrated in Boxes 28 - 32 (EQ5) and these budgets are subject to Board approval. As discussed previously (EQ5) the IDI Strategic Plan and Results Framework is not costed in advance as part of the adoption of the Strategic Plan and target setting does not direct funding and resourcing as strategic decisions.</p> <p>Box 38</p> <div><h3>Flexibility of IDI Funding</h3><table><thead><tr><th></th><th>Actual 2019</th><th>Actual 2020</th><th>Actual 2021</th><th>Budget 2022</th></tr></thead><tbody><tr><td>Unearmarked Funding</td><td>55%</td><td>55%</td><td>58%</td><td>50%</td></tr><tr><td>Semi-earmarked Funding</td><td>20%</td><td>25%</td><td>15%</td><td>20%</td></tr><tr><td>Earmarked Funding</td><td>25%</td><td>20%</td><td>30%</td><td>30%</td></tr></tbody></table></div>		Actual 2019	Actual 2020	Actual 2021	Budget 2022	Unearmarked Funding	55%	55%	58%	50%	Semi-earmarked Funding	20%	25%	15%	20%	Earmarked Funding	25%	20%	30%	30%
	Actual 2019	Actual 2020	Actual 2021	Budget 2022																	
Unearmarked Funding	55%	55%	58%	50%																	
Semi-earmarked Funding	20%	25%	15%	20%																	
Earmarked Funding	25%	20%	30%	30%																	

	Source: Portfolio Review Data 2022																		
EQ 8.4	<p>IDI ADVOCACY ESCALATED TO DONOR LEVEL</p> <p>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.</p> <p>OUTPUTS & STAKEHOLDER ENGAGEMENT AT SAI LEVEL (BY SAI)</p> <p>Focus on promoting SAI communication and engagement with stakeholders to promote transparency and accountability is one of three standard crosscutting items in all annual operational plans and features throughout the IDI Priorities with no less than 15 indicators in the Results Framework setting targets relating thereto i.e.:</p> <p>2019-23 RESULTS FRAMEWORK INDICATORS ASSESSING VARIOUS ASPECTS OF “STAKEHOLDER ENGAGEMENT”</p> <p>IDI OUTPUT INDICATORS</p> <table> <tr> <td>WS: I-SAIs</td><td>In4: Presentations made on value of SAI Independence In5: SIRAM: Coordinated Stakeholder response to threats of SAI independence</td></tr> <tr> <td>WS: WG-SAIs</td><td>In11: Downloads of Guideline: “SAIs Engaging with Stakeholders” In12: No of SAI staff trained</td></tr> <tr> <td>WS: R-SAIs</td><td>In19[a]: Green Hat series participation In19[b]: UN-IDI SAI Leadership and Stakeholder Meeting participants In22: Promote Audit Impact</td></tr> <tr> <td>GFU</td><td>In34: Events to raise awareness of the role, benefits and challenges of SAIs</td></tr> </table> <p>IDI SUPPORTED SAI CAPACITY and OUTPUT INDICATORS (“In”)</p> <table> <tr> <td>WS: I-SAIs</td><td>In2: Strategy developed to engage to strengthen SAI independence</td></tr> <tr> <td>WS: WG -SAIs</td><td>In9: Stakeholder Engagement Strategy and Action Plan In10: Reported Significant Progress against main priorities in its plans In11: Stakeholder Platform for fighting corruption</td></tr> <tr> <td>WS: P-SAIs</td><td>In14: Audit Plan developed based on stakeholder expectations</td></tr> <tr> <td>WS: R-SAIs</td><td>In20: Engage with Stakeholders to implement audit recommendations</td></tr> <tr> <td>Bilateral S</td><td>In22: Audit findings shared with stakeholders</td></tr> </table>	WS: I-SAIs	In4: Presentations made on value of SAI Independence In5: SIRAM: Coordinated Stakeholder response to threats of SAI independence	WS: WG-SAIs	In11: Downloads of Guideline: “SAIs Engaging with Stakeholders” In12: No of SAI staff trained	WS: R-SAIs	In19[a]: Green Hat series participation In19[b]: UN-IDI SAI Leadership and Stakeholder Meeting participants In22: Promote Audit Impact	GFU	In34: Events to raise awareness of the role, benefits and challenges of SAIs	WS: I-SAIs	In2: Strategy developed to engage to strengthen SAI independence	WS: WG -SAIs	In9: Stakeholder Engagement Strategy and Action Plan In10: Reported Significant Progress against main priorities in its plans In11: Stakeholder Platform for fighting corruption	WS: P-SAIs	In14: Audit Plan developed based on stakeholder expectations	WS: R-SAIs	In20: Engage with Stakeholders to implement audit recommendations	Bilateral S	In22: Audit findings shared with stakeholders
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N. EVALUATION QUESTIONS (INCEPTION REPORT CONTENT)

EQ 1: Is the IDI’s portfolio of products on offer (intervention tools) designed to address the root causes identified through surveys, the use of diagnostic tools and consultation when assessing SAI performance?

Justification and scope of this EQ:

The evaluation intends to assess -

- (i) **the extent does the IDI operations** (*implementation design, diversity of the portfolio of products*) **manage** (*skills, capacity, resources*) **to –**

<ul style="list-style-type: none"> ○ address the INTOSAI's 3 focus areas (Independence; ISSAIs; SDGs), ○ promote application and compliance by SAIs of the ISSAI standards <p>(ii) the extent that lessons learned from prior assessments, evaluations, surveys and using diagnostic tools directed the most "<u>cost-effective</u>" (<i>beneficial</i>) way of implementing strategies</p> <p>(iii) the extent that IDI's strategy aligned initiatives with significant global development (such as the adoption of the UN's SDGs; the 4th Industrial Revolution, Covid-19 protocols)</p>			
IDI Evaluation Level	<ul style="list-style-type: none"> ▪ Organizational ▪ Work stream ▪ SAI 	DAC Criteria	Relevance
<p>Analytical framework: documentary analysis complemented by technical consultations and interviews of people involved at the relevant work stream(s) and SAIs</p>			
Judgment Criteria	Indicators	Sources of information	
JC 1.1: Alignment to INTOSAI Strategic Plans	Degree of coverage (% or number) INTOSAI Focus areas addressed in IDI Strategic Plan	<p>The main sources as discussed are documents and information obtained through interviews and technical discussions. Documents include, but is not limited to-</p> <ul style="list-style-type: none"> ▲ IDI 2019-23 Strategic Plan ▲ INTOSAI Strategic Plan(s) ▲ Annual Operational Plans ▲ Performance and Accountability Reviews ▲ Published Surveys, Evaluations and Diagnostic Reports ▲ SAI PMF Reform Strategies <p>To date no meetings were held with the 4 selected SAIs and will be scheduled during the evaluation phase.</p>	
JC 1.2: Lessons Learned; Recommendations form surveys, evaluations and diagnostic assessments have been used for what?	Scoring of alignments of results (of what? What type of results?) to Initiatives		
JC 1.3: The SAI PMF Results were used	Use of results into design (grouping, progressivity)		
JC 1.4: The SAI PMF Reform Strategies were considered	Comprehensiveness of SAI Reform Strategy (Strategic Plans)		
JC 1.5: WS and other priorities scope covers the full spectrum of Lima and Mexico declarations and enables tackling the wide variety of issues found in countries	Alignment of initiatives to the declarations		
JC 1.6: IDI SP and its WS and initiatives integrated a clear focus on making SAIs fit to support SDGs	SDGs and their targets are part of initiatives that address strategic, operational and cultural aspects of SAIs and SAIs plan		

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.)?

Justification and scope of this EQ:

The evaluation intends to assess the extent does the IDI operations manage to address the needs and challenges expressed at SAI level, as group of SAIs, recognizing that whilst SAIs have similarities of needs, they each have individual differences.

It is acknowledged that in designing the IDI initiatives and products on offer, IDI is being sensitive and responsive to needs and context; and takes cognisance of the fact that there are different types of SAIs, and different levels of maturity. While the implication of having federal government systems is important, this EQ will not address the issue of entities that are not part of the SAI family but will broach this issue (for example in Nigeria).

IDI Evaluation Level	Work stream SAI	DAC Criteria	Relevance
Analytical framework: documentary analysis complemented by technical consultations and interviews of people involved at the relevant work stream(s) and SAIs			
Judgment Criteria	Indicators	Sources of information	
JC 2.1 Needs analysis/identification tools and mechanisms in place (within the workstreams and initiatives) enable considering the needs (and priorities) of SAIs	There are needs assessment mechanisms in place (or a global one) that supports analysis and categorisation	<p>The main sources as discussed are documents and information obtained through interviews and technical discussions. Documents include, but is not limited to-</p> <ul style="list-style-type: none"> ▲ IDI 2019-23 Strategic Plan ▲ INTOSAI Strategic Plan(s) ▲ Annual Operational Plans ▲ Performance and Accountability Reviews ▲ Publications ▲ Technical Handbooks and Guidelines ▲ Policies ▲ Agreements ▲ Database extracts ▲ Other (as presented during interviews and discussions etc.) <p>To date no meetings were held with the 4 selected SAIs and will be scheduled during the evaluation phase.</p>	
JC 2.2 Planning tools enable IDI to design and implement initiatives at the right level/pitch for groups of SAIs based on common features	Planning mechanisms in place enable to map: <ul style="list-style-type: none"> a) SAIs priorities/plan and needs to WS and initiative, or other priorities (gender, bilateral) b) consultation process (dialogue) 		
JC 2.3: IDI designed the SP, the WS and the initiatives with a view to accommodate all forms of SAIs and Country government systems	Mapping IDI initiatives to SAI types and relevant Core functions <ul style="list-style-type: none"> a) Country government systems b) SAI types 		
JC 2.4: The categorisation of SAIs takes into account cultural and language issues	Alignment of IDI with regional groups and language groups		

EQ 3: How does IDI ensure that its interventions (global, regional, SAI level) are complementary to, coordinated with and avoid overlaps with other interventions

Justification and scope of this EQ:

The introduction of the GFU as priority in the 2019-23 Strategic Plan and operations of the IDI promotes coordination between key role players and stakeholders in supporting SAIs through other international initiatives.

IDI Evaluation Level	<ul style="list-style-type: none"> Organisation Work stream 	DAC Criteria	Coherence
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Analytical framework: documentary analysis complemented by technical consultations and interviews of people involved at the relevant work stream(s) and SAIs

Judgment Criteria	Indicators	Sources of information
JC 3.1: IDI promotes the principle of coordination amongst bodies supporting SAIs.	IDI consult INTOSAI Regional Bodies, Donors, SAIs known for or assumed to provide Peer-to-Peer support and the targeted beneficiary or group of beneficiaries prior to implementation of initiatives in order to (i) avoid duplication, and (ii) focus on gaps	<p>The main sources as discussed are documents and information obtained through interviews and technical discussions. Documents include, but is not limited to-</p> <ul style="list-style-type: none"> ▲ IDI 2019-23 Strategic Plan ▲ INTOSAI Strategic Plan(s) ▲ Annual Operational Plans ▲ Performance and Accountability Reviews ▲ Publications ▲ Technical Handbooks and Guidelines ▲ Policies ▲ Agreements ▲ Database extracts ▲ Other (as presented during interviews and discussions etc.) <p>To date no meetings were held with the 4 selected SAIs and will be scheduled during the evaluation phase.</p>
JC 3.2: IDI defines each WS and their initiatives to ensure coherence to the other WS and cross cutting issues and ensure their operational coordination with other ongoing supports	Mode of delivery has been agreed upon between priorities Participating are given guidance to coordinate its supports	
JC 3.3: Participating SAIs have a positive perception on the adequacy/successful coordination of IDI initiatives	Narrative, based on interviews, and not extrapolatable to all SAIs	
JC 3.4: The roles and responsibilities between IDI and INTOSAI-DONOR Cooperation unit (IDC) are clear and differentiated.	IDI (GFU) has developed a strategy that complements that of INTOSAI-DONOR Cooperation unit (IDC) 2020-30 Strategic Plan focusing on “last resort”	

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?

Justification and scope of this EQ: <p>The six priorities, work streams and initiatives cover IDI's broad mandate and focus area that requires organizing, resourcing and managing and integration between the various work streams on an ongoing basis to prevent duplication and inefficiencies and to share knowledge.</p> <p>This EQ is very much focused on how IDI is progressing in implementation and, moreover, how is transitioning to an approach that is conducive to sustainable change by a) continuous and regular support under work streams covering the core functions of SAIs and 2) integrating gender and other cross-cutting issues.</p> <p>It focus on the Degree of achievement of outputs and the contribution so far to induced outputs / effects on SAIs</p>			
IDI Evaluation Level	<ul style="list-style-type: none"> Organisation Work Streams 	DAC Criteria	<ul style="list-style-type: none"> Effectiveness Internal Coherence
Analytical framework: documentary analysis complemented by technical consultations and interviews of people involved at the relevant work stream(s) and SAIs			
Judgment Criteria	Indicators	Sources of information	
JC 4.1 Degree of achievement, in general, and up to date, of the IDI planned outputs (as per the Strategic Plan ¹⁰) (including factors that explain the achievement/non-achievement)	See IDI Monitoring reports	The main sources as discussed are documents and information obtained through interviews and technical discussions. Documents include, but is not limited to- <ul style="list-style-type: none"> ▲ IDI 2019-23 Strategic Plan ▲ INTOSAI Strategic Plan(s) ▲ Annual Operational Plans ▲ Performance and Accountability Reviews ▲ Publications ▲ Technical Handbooks and Guidelines ▲ Policies ▲ Agreements ▲ Database extracts ▲ Other (as presented during interviews and discussions etc.) 	
JC 4.2 Degree of contribution (appreciative) of the IDI interventions to increased SAIs capacity and performance:	Checklist: -IDI knowledge material is accessible by all SAI in their working language and can be downloaded into operational manuals easily integrated into their own. -IDI elaborated a clear mapping of initiatives with their expected benefits for the SAI goals /ISSAI to enable decision making by SAIs -IDI TC is designed in response to demand from SAI and built using	To date no meetings were held with the 4 selected SAIs and will be scheduled during the evaluation phase.	

¹⁰ Global public goods; learning programmes; knowledge platforms; expert resource pools; partnerships; support designed with SAI leaders and regions; SAI teams trained and mentored; cooperative audits and quality assurance reviews supported; support to developing needs assessments, strategic plans, communication strategies, audit legislation; surveys, research and stocktaking reports; matching of SAI needs, providers and funders supported; and communication and advocacy initiatives)

	<p>in-house and consultancy to optimise delivery and avoid burden on IDI structure</p> <p>-IDI' assumption of the needs and the pitch of each initiative was determined at right level of demand in terms of SAI resources, for supporting betterment of skills, organizational capacity and processes</p> <p>-IDI Advocacy and Dialogue is an effective means of supporting SAIs through dialogue with other DPs and stakeholders</p> <p>-There is evidence (or examples) that demonstrate that IDI's facilitative approach is conducive to SAIs-led change processes</p>	
JC 4.3 IDI was able to timeously limit any negative impact or disruptions as result of the Covid -19 pandemic	Evidence of adjustments to IDI's Annual Plans or WS or initiatives and delivery mode	
JC 4.4 The structure and design of workstreams and initiatives enable addressing the three cross-cutting issues impacting at SAI level	Setting of annual Targets in Operational Plans	
JC 4.5 A gender perspective is being integrated within IDI's approach through systematic gender analyses in the design and monitoring during implementation of IDI initiatives	<p>IDI SP and its priorities and initiatives integrated gender as a cross-cutting issues through the integration of SDG 5 targets</p> <p>Targets are integrated to ensure IDI and SAIs uptake of SDG 5 targets within their organisations (5.1, 5.5, 5.a, 5.b, 5.c) and within initiatives to build a strong case on achieving SDG 5 at country level</p>	
JC 4.6 There are (or not) unintended effects	Internal monitoring and risks detection reports	

detected so far (positive or negative)		
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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?

Justification and scope of this EQ:

The seven priorities, work streams and initiatives cover IDI's broad mandate and focus area that requires organizing, resourcing and managing and integration between the various work streams on an ongoing basis to prevent duplication and inefficiencies and to share knowledge.

IDI Evaluation Level	<ul style="list-style-type: none"> Work stream SAI 	DAC Criteria	Efficiency
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Analytical framework: documentary analysis complemented by technical consultations and interviews of people involved at the relevant work stream(s) and SAIs

Judgment Criteria	Indicators	Sources of information
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Organisational structure

JC.5.1 The IDI Organizational Structure is aligned to the strategic plan objectives and provides for individual units delivering of all intended products (services):	Roles, duties, focus areas and responsibilities have been agreed upon between the priorities	<p>The main sources are documents and information obtained through interviews and technical discussions. Documents include, but is not limited to-</p> <ul style="list-style-type: none"> ▲ IDI 2019-23 Strategic Plan ▲ Annual Operational Plans ▲ Needs assessments ▲ Publications ▲ Technical Handbooks and Guidelines ▲ Policies ▲ Agreements ▲ Database extracts ▲ Other (as presented during interviews and discussions etc.) <p>To date no meetings were held with the 4 selected SAIs and will be scheduled during the evaluation phase.</p>
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JC 5.2 The IDI structure facilitates the allocation of resources to ensure the production and delivery of inputs (quality, quantity and	Roles, duties, focus areas and responsibilities have been agreed upon between the priorities	
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timing), internal coordination		
<i>Staffing</i>		
JC 5.3 IDI structure is fully resourced and support by an adequate recruitment process	Vacancy levels and skills-wealth analysis	Approved Staff Establishment and list of vacancies
JC 5.4 The IDI Manpower Plan and Staff Establishment is aligned to the Strategic Plan	Roles, duties, focus areas and responsibilities have been agreed upon between the priorities	IDI Manpower Plan Approved Staff Establishment)
<i>Working procedures</i>		
JC 5.5 Cost-efficiency" standards have been developed and used to direct work	Extent of formulating and adopting a formal set of standards	Annual Operational Plans
JC 5.6 TOGETHER, MASTERY and PROFESSIONAL SAI PESA show internal coherence	Alignment and interaction approach	Annual Operational Plans
<i>Financial resources</i>		
JC 5.7 Current resource allocation is adequate to enable each priority to be implemented with the necessary capacity for design, management and follow-up with SAIs, and where necessary to engage with other partners	Budget allocation and Budget execution analysis	Financial Reports PARs Budgets revisions thereto

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?

Justification and scope of this EQ:

Sustainability of benefits through SAI's work is promoted by three factors i.e. (i) skills (address redundancy of the skills for personal professional development), (ii) organization capacity/ownership? (So that SAI have the capacity to plan development in response to needs and to advance on their strategic plans and ISSAI standards) and (iii) processes (so that SAI have the processes in place to go on recruiting, training, planning, operating quality, etc.).

IDI Evaluation Level	<ul style="list-style-type: none">OrganizationWork StreamSAI	DAC Criteria	Sustainability
Analytical framework: documentary analysis complemented by technical consultations and interviews of people involved at the relevant work stream(s) and SAIs			
Judgment Criteria	Indicators	Sources of information	
Skills			
JC 6.1 There is evidence that SAIs professional skills have been upgraded	Extent, participation and nature of Training and Development activities	Record of Training and Development Intervention workshops and activities conducted	
Organisation capacity/Ownership			
JC 6.2 SAIs have the capacity to take ownership of initiatives and implement their proposed commitments to an initiative, participate in training and capacity development initiatives and to interact through dialogue with political heads to promote change	SAI goals, strategic objectives formulated to promote and provide for change	The main sources as discussed are documents and information obtained through interviews and technical discussions. Documents include, but is not limited to- <ul style="list-style-type: none">▲ IDI 2019-23 Strategic Plan▲ INTOSAI Strategic Plan(s)▲ Annual Operational Plans▲ Performance and Accountability Reviews▲ Publications▲ Technical Handbooks and Guidelines▲ Policies▲ Agreements▲ Database extracts▲ Other (as presented during interviews and discussions etc.)	
JC 6.3 There is evidence that SAIs organisational capacities are improving or about to improve as result of upgrade in skills and or new processes	Extent that SAIs align or change Strategic and Operational Plans	To date no meetings were held with the 4 selected SAIs and will be scheduled during the evaluation phase.	
Processes			
JC 6.4 There is evidence that SAI are integrating new processes (strategic planning, audit planning, recruitment with gender balance,	Level of formalising processes through inclusion in Strategic and Operational Plans and Policies	Discussions with SAIs Document Review – Manpower Planning Policies Progress Reports	

safeguarding gender in difficult environment, etc)		
JC 6.5: there is evidence that through IDI SP and its initiatives, demand for more accountability securing the SAI's work and independence is increasing	Evidence of increased dialogue and demand from country stakeholders and DPs to support SAIs	Discussions IDI's Partnership Portfolio and focus analysis

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")?			
Justification and scope of this EQ: To consider any redress and changes to works streams and/or initiatives to improve the eventual outcomes and impact on an ongoing basis, IDI's information intelligence serve as basis for decision making, which include information generated by the various stake holders, inclusive of the SAIs.			
IDI Evaluation Level	<ul style="list-style-type: none"> Work stream SAI 	DAC Criteria	Sustainability
Analytical framework: documentary analysis complemented by technical consultations and interviews of people involved at the relevant work stream(s) and SAIs			
Judgment Criteria	Indicators	Sources of information	
JC 7.1: IDI has mitigated the risks of impairment of investments (advocacy, dialogue) as result of limited terms of political office bearers, senior leadership within accountability units (government structures/the public service) and within SAIs?	risks management framework and use by IDI, in dialogue with SAIs where relevant	The main sources as discussed are documents and information obtained through interviews and technical discussions. Documents include, but is not limited to- ▲ IDI 2019-23 Strategic Plan ▲ INTOSAI Strategic Plan(s) ▲ Annual Operational Plans ▲ Performance and Accountability Reviews ▲ Publications ▲ Technical Handbooks and Guidelines ▲ Policies ▲ Agreements ▲ Database extracts ▲ Other (as presented during interviews and discussions etc.) To date no meetings were held with the 4 selected SAIs and will	
JC 7.2: IDI's has a Risk Management Strategy to minimise (mitigate) the impact of the Covid-19 pandemic	Adaptation strategy implemented for Covid-19 pandemic, both internally, and externally		
JC 7.3: The IDI designed and established annual targets for each objective and initiative	Annual Operational Plans' set indicators and targets aligned to the SP and its WS		

JC 7.4: The IDI implemented a monitoring and evaluation system for ongoing and regular assessment of progress and performance	Use of Monitoring and Evaluation of initiatives and WS to address needs and demands	be scheduled during the evaluation phase.
JC 7.5: IDI use its WS data as a monitoring basis to understand changes in needs, assumptions and risk and adjust its plan and initiatives (quantity; quality – scope, content, etc.; timing)	Evidence of changes implemented because of key events (except COVID-19, e.g. country events).	
JC 7.6: IDI was able to timeously limit any negative impact or disruptions as result of the Covid -19 pandemic	Evidence of changes implemented because of COVID-19 and mitigation effects	

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?

Justification and scope of this EQ:

This EQ seeks to provide IDI with information on its value added according to its primary beneficiary and to its funders. Though it is likely to remain difficult to obtain information on a representative basis, sample of SAIs, and DPs will be sought.

IDI Evaluation Level	<ul style="list-style-type: none"> Work stream SAI 	DAC Criteria	Sustainability
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Analytical framework: documentary analysis complemented by technical consultations and interviews of people involved at the relevant work stream(s) and SAIs

Judgment Criteria	Indicators	Sources of information
JC 8.1: SAIs benefited from technical know-how not available otherwise to them	interviews with SAIs	Interviews
JC 8.2: IDI's initiatives were not duplicating any other support made available to SAIs	Interviews with SAIs, INTOSAI-DONOR Cooperation unit (IDC), sample donors	
JC 8.3: The IDI management analyses and decision making	Financial agreements alignment to IDI's SP	

ensures that funding is direct specifically to IDI's SP		
JC 8.4: The IDI support opens up new opportunities for other DPs to provide support to SAs, transparency and accountability	IDI advocacy brings in new support IDI outputs lays the foundations for increased country stakeholders' engagement	

O. Documents Reviewed

1. IDI Strategic Plan 2019 – 23
2. IDI Corporate Risk Register [November 2021] (Confidential)
3. IDI Results Framework 2019 -23 [v4.0]
4. IDI Results Framework 2019 -23 [v1.0]
5. IDI Mid Term Review: Implementation of the IDI Strategic Plan 2014-2018 Final Report 16 January 2018
6. IDI Mid Term Review Responses: : Implementation of the IDI Strategic Plan 2014-2018 – February 2018
7. IDI Global SAI Stock Take Report 2017 (and Annexure thereto)
8. IDI Global SAI Stock Take Report 2020
9. IDI Global SAI Stocktaking Report 2020 – Annex: Towards greater gender equality in and through SAs – opportunities for SAs and support providers
10. IDI 2019: Discussion Note on the IDI Portfolio [Agenda Item 10 - Board Meeting March 2019]
11. IDI 2020: IDI Portfolio Review [Agenda Item 12]
12. IDI 2021: IDI Portfolio and Foresight Review [Agenda Item 9]
13. INTOSAI Strategic Plan 2017-2022
14. INTOSAI: Midterm Performance and Accountability Report 2017 – 2019
15. IDI: Operational Plan 2019 and Appendix thereto
16. IDI: PAR 2019 Highlights and Appendix thereto
17. IDI: Operational Plan 2020 and Appendix thereto (Overall; 6 Priorities)
18. IDI: Operational Plan 2020 Addendum (Overall; 6 Priorities)
19. IDI: PAR 2020 Highlights and 7 Appendices thereto (6 Priorities and Corporate & Cross Cutting Issues)
20. IDI: Operational Plan 2021 Highlights (Overall and 6 Priorities)
21. IDI: Update to the IDI Operational Plan and Budget 2021
22. IDI: PAR 2021 Highlights and 7 Appendices thereto – (6 Priorities and Corporate & Cross Cutting Issues)
23. IDI: Operational Plan 2022 Highlights and 7 Appendices thereto – (6 Priorities and Corporate & Cross Cutting Issues)

24. IDI 2015 Annual Financial Statements and Notes thereto
25. IDI 2016 Annual Financial Statements and Notes thereto
26. IDI 2017 Annual Financial Statements and Notes thereto
27. IDI 2018 Annual Financial Statements and Notes thereto
28. IDI 2019 Annual Financial Statements and Notes thereto
29. IDI: 2019 Audit Report (Unqualified)
30. IDI: 2020 Annual Financial Statements and Notes thereto
31. IDI: 2020 Audit Report (Unqualified)
32. IDI 2021 Annual Financial Statements and Notes thereto
33. IDI Portfolio Review 2019 (Report & Annexure (excel spreadsheet))
34. IDI Portfolio Review 2020 (Report & Annexure (excel spreadsheet))
35. IDI Portfolio Review 2021 (Report & Annexure (excel spreadsheet))
36. IDI Code of Ethics [October 2018]
37. IDI Bilateral Policy [2017]
38. IDI Gender Policy [March 2021]
39. IDI Gender Strategy
40. IDI: Covid-19 implications for SAI Strategic Management [May 2020]
41. IDI: Occasional Paper No2 # Impact of the Covid-19 Pandemic on the Independence of Supreme Audit Institutions [2021]
42. IDI Evaluation Policy and Guidance [Nov 2019]
43. IDI: DFID Due Diligence Assessment [2019]
44. IDI: Evaluation of IDI's Bilateral Support 2017-20 [2020] and Management Responses thereto (5 components)
45. IDI: Evaluation of the Implementation of the SAI PMF Implementation Strategy [2021]
46. INTOSAI Regional Body's Strategic Plans:
 - ◆ AFROSAI-E: 2020-24
 - ◆ ARABOSAI: 2018-2022
 - ◆ ASEANSAI: 2018 - 2021
 - ◆ ASOSAI: 2016 – 2021
 - ◆ CAROSAI: 2017 – 2020/21
 - ◆ CREFIAF: 2019 - 24
 - ◆ EUROSAI: 2017 – 2024
 - ◆ OLACEFS: 2017 – 2022
 - ◆ PASAI: 2014 - 2024
47. INTOSAI: IFPP INTOSAI-P 1– The Lima Declaration [1977]
48. INTOSAI: IFPP INTOSAI-P10 – The Mexico Declaration [2007] (ISSAI 10)
49. INTOSAI: IFPP INTOSAI-P-12 – The Value and Benefits of Supreme Audit Institutions – making a difference in the lives of citizens
50. INTOSAI: IFPP INTOSAI-P 50 – Principles of Jurisdictional Activities of SAIs
51. INTOSAI: ISSAI 150 – Auditor Competency (Final Draft) [Feb 2021]
52. INTOSAI: GUID 7500 - Guidance on the development of competency frameworks for auditors

53. INTOSAI-CBC: Competency framework for public sector audit professionals at Supreme Audit Institutions [July 2019]
54. INTOSAI-CBC: Developing Pathways for the Professional Development of Auditors in SAIs [2019]
55. Publication: SAI Strategic Management Handbook [IDI Global Public Goods (v2 - 18 December 2020)]
56. Publication: UN Resolution A/66/209 - Promoting the efficiency, accountability, effectiveness and transparency of public administration by strengthening supreme audit institutions [March 2012]- Recalled by A/69/228
57. Publication: UN Resolution A/69/228 - Promoting and fostering the efficiency, accountability, effectiveness and transparency of public administration by strengthening supreme audit institutions [January 2015] (Recalling its resolution 66/209 of 22 December 2011)
58. Publication: Supreme Audit Institutions Independence Index - 2021 Global Synthesis Report [World Bank Group]
59. Publication: Making SAI Independence a Reality – Some Lessons from Across the Commonwealth [INTOSAI CBC]
60. Publication: 40 Years of Lima Declaration of INTOSAI [Author - Dr. Hubert Weber]
61. Publication: Characteristics of Different External Audit Systems [DIFID]
62. IDI: DIFID Due Diligence Assessment [Fiscal Accountability, Sustainability and Transparency (FAST)] and IDI's response thereto [March 2019]

Websites

1. <https://www.idi.no/>
2. <https://sirc.idi.no/document-database/documents/united-nations-publications>
3. <https://www.issai.org/professional-pronouncements/>
4. <https://www.intosai.org/focus-areas/audit-standards>
5. <https://www.intosaicbc.org/>

P. Interviews Conducted (People Consulted)

1. Mr. Martin Aldcroft
2. Mr. Freddy Ndjemba [WS: Independent SAIs] [RFI 002 - 15 February 2022]
3. Me. Marte Briseid
4. Mr. Benjamin Fuentes Castro
5. Mrs. Dafina Dimitrova [WS: Well Governed SAIs] [RFI 004 – 21 February 2022]
6. Mrs. Archana Shirsat [WS: Professional SAIs] [RFI 005 – 21 February 2022]
7. Mrs. Jade Quarrell
8. Mr. Karma Tenzin
9. Mrs. Archana Shirsat [WS: Relevant SAIs] [RFI 006 – 24 February 2022]
10. Mrs. Siri Hellevik
11. Mrs. Camilla Fredriksen [GFU] [RFI 007 – 23 February 2022]

12. Mr. Jan Van Schalkwyk – INTOSAI CBC
13. Mr. Cobus Botes – INTOSAI CBC
14. Dr. Silke Steiner – INTOSAI General Secretariat
15. Mrs. Andrea Lövenberger – INTOSAI General Secretariat
16. IDI Regional Coordinators Virtual meeting [20 May 2022]
 - ♦ Mr. Sebastian Gil
 - ♦ Mr. Karma Tenzin
 - ♦ Mr. Shofiquil Islam
 - ♦ Mr. Ben Lazreg Abdelhakim
 - ♦ Mr. Antons Ponomarjovs
 - ♦ Mr. Alain Memvuh
17. Mrs. Keneilwe Senyarelo - Deputy AG: SAI Botswana [23 May 2022]
18. Mr. Oskar Karneback (SIDA (Donor community))
19. Mrs. Susanne Wille (EU (Donor Community))
20. Mrs. Andrea Connell – Head International Affairs, Netherlands Court of Audit
21. Mrs. Ina Hopman – Senior Policy Advisor International Affairs, NCA
22. Mrs. Brigitte Obertop – Project Manager International Affairs, NCA
23. SAI Chad
24. Mr. Deodat Sharma – SAI Guyana
25. Ms. Audrey Badley – SAI Guyana
26. Ms. Claireann James – SAI Guyana
27. Ms. Karel Canterbury – SAI Guyana
28. Mr. S. M. Rezvi – SAI Bangladesh
29. Mr. S. M. Mahmudul Hasan – SAI Bangladesh
30. Mr. Tsotne Karkashadse – SAI Georgia
31. Mr. Shota Jamburidze – SAI Georgia

Q. Register of Request for Information (RFIs)

To obtain information from people the ET requested information such as explanations and documents in writing and for record purposes received the responses also in writing. Herewith a summary of the RFIs that were issued –

REF	DATED	TOPIC	RESPONDED
001	14 Feb	Previous Cycle Strategic Plan review, outcomes, impact, lessons learned, root causes	Yes
002	15 Feb	WS: Independent SAIs – Status of SAI Independence: statistics	Yes
003	15 Feb	SAIs not in IDI Portfolio – reconciliation of lists	Yes
004	21 Feb	WS: Well Governed SAIs – Understanding the PMF Tool; Resourcing the WS	Yes
005	22 Feb	WS: Professional SAIs – INTOSAI Competency Framework; Quality Assurance	Yes

006	22 Feb	WS: Relevant SAIs – Assess Audit Impact; Audit of the 17 SDGs	Yes
007	23 Feb	GFU – IDC Projects on record (SAI Database); IDC 2020-30 Strategy MTR;	Yes
008	04 May	IDI Human Capital Asset Valuation – Experience; Qualifications, Vacancies	Yes
009	04 May	Financial Analysis – reconcile revenue, expenditure, Donor Fund balances	Yes
010	09 May	INTOSAI Mandate – Regional Bodies Strategic Plans and IDI integration/alignment	Yes
011	09 May	Judicial SAI Model – impact on IDI products (Global Public Goods – Audit Manuals)	Yes
012	18 May	IDI's Strategic Plan Targets and Budget – Results Framework information	Yes
013	19 May	WS: Independent SAIs (Follow-up) – Negative trend in SAI Independence status	Yes
014	19 May	WS: Well Governed SAIs (Follow-up) -	Yes
015	19 May	WS: Professional SAIs (Follow-up)	Yes
016	19 May	WS: Relevant SAIs (Follow-up)	Yes
017	19 May	GFU (Follow-up)	Yes
018	24 May	SAI Interviews: Botswana	Yes
019	26 June	IDI Resourcing (Budget & Expenditure) 6 Priorities	Yes
020	29 June	IDI implementing INTOSAI projects; Competency Framework status	Yes

R. SAI INTERVIEW QUESTIONNAIRE

INTERVIEW / SURVEY QUESTIONS

BRIEFING NOTES:

The following questions are designed to gather information at SAI Level on the interaction with the IDI and integration of IDI initiatives into SAI strategies and plans enhancing performance and professional conduct. Responses to be provided by ticking off the relevant blocks and the focus of the interview / survey relates mainly to the period January 2019 to December 2021 and should be borne in mind when responding.

For each question there is space provided for any additional comments or inputs that the SAI wishes to share pertaining to the focus-matter, such as explaining the response, identifying challenges experienced at SAI level and opportunities that IDI could consider going forward. In addition, at the end of the questionnaire there is additional space provided for any additional comments, input not specifically covered in the questions.

In some instances the “Other” option can be selected, but SAIs are requested to elaborate in the Comments table when this option is selected so to clarify the matter.

For purpose of this survey, the INTOSAI regional bodies and the IDI are regarded as “Intervention Agents”, focusing on supporting SAIs.

Ref	Question / Focus	SAI Response
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1	INTOSAI/IDI SAI Performance Measurement Framework (SAI PMF) Has the SAI participated in a SAI PMF Assessment over the past 5 years (2017 – 2021) , and if so, in which year(s)? <div style="border: 1px solid black; background-color: #d9ead3; padding: 2px;">ADDITIONAL SAI COMMENTS/INPUT:</div>	<table border="1"> <tr> <td>YES</td> <td></td> </tr> <tr> <td>NO</td> <td></td> </tr> </table> <table border="1"> <tr> <td>Year(s)</td> </tr> <tr> <td></td> </tr> <tr> <td></td> </tr> </table>	YES		NO		Year(s)							
YES														
NO														
Year(s)														
2	INTOSAI/IDI SAI Performance Measurement Framework (SAI PMF) If Yes to Q1, has the SAI compiled a formal strategy (Reform Plan) to enhance performance outcomes in terms of the results of the various dimensions assessed? <div style="border: 1px solid black; background-color: #d9ead3; padding: 2px;">ADDITIONAL SAI COMMENTS/INPUT:</div>	<table border="1"> <tr> <td>YES</td> <td></td> </tr> <tr> <td>NO</td> <td></td> </tr> <tr> <td>N/A</td> <td></td> </tr> </table>	YES		NO		N/A							
YES														
NO														
N/A														
3	SAI Strategic Planning (2018 – 2021 Cycle(s)) – United Nations’ Sustainable Development Goals: To what extent (detail/level) does the SAI incorporate and schedule auditing SDGs in its annual activities? <table border="1" style="width: 100%;"> <tr><td>SAI Strategic Plan</td></tr> <tr><td>SAI Annual Operational Plan</td></tr> <tr><td>Strategic Audit Plan at Auditee (MDA) Level</td></tr> <tr><td>Audit Component Procedures</td></tr> <tr><td>Other (Please Elaborate)</td></tr> <tr><td>No Provision</td></tr> </table> <div style="border: 1px solid black; background-color: #d9ead3; padding: 2px;">ADDITIONAL SAI COMMENTS/INPUT:</div>	SAI Strategic Plan	SAI Annual Operational Plan	Strategic Audit Plan at Auditee (MDA) Level	Audit Component Procedures	Other (Please Elaborate)	No Provision	<table border="1"> <tr> <td>Yes</td> </tr> <tr><td></td></tr> <tr><td></td></tr> <tr><td></td></tr> <tr><td></td></tr> <tr><td></td></tr> </table>	Yes					
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Other (Please Elaborate)														
No Provision														
Yes														
4	SAI Strategic Planning (2018 – 2021 Cycle(s)) – United Nations’ Sustainable Development Goals: If yes in Q3, which of the following types of audits as conducted on the SDGs <table border="1" style="width: 100%;"> <tr><td>Financial Audit</td></tr> <tr><td>Compliance Audit (Country/MDA Specific Framework)</td></tr> <tr><td>Performance Audit</td></tr> <tr><td>Other (Please Elaborate)</td></tr> <tr><td>N/A – Q3 negative response</td></tr> </table> <div style="border: 1px solid black; background-color: #d9ead3; padding: 2px;">ADDITIONAL SAI COMMENTS/INPUT:</div>	Financial Audit	Compliance Audit (Country/MDA Specific Framework)	Performance Audit	Other (Please Elaborate)	N/A – Q3 negative response	<table border="1"> <tr> <td>Yes</td> </tr> <tr><td></td></tr> <tr><td></td></tr> <tr><td></td></tr> <tr><td></td></tr> <tr><td></td></tr> </table>	Yes						
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Compliance Audit (Country/MDA Specific Framework)														
Performance Audit														
Other (Please Elaborate)														
N/A – Q3 negative response														
Yes														
5	SAI Strategic Planning (2018 – 2021 Cycle(s)) – United Nations’ Sustainable Development Goals: If yes in Q3, to what extent has the SAI adopted the IDI’ SDG Audit Model (ISAM) (March 2020 Publication) in compiling its most recent strategic and operational plans for auditing SDG?													

	<table border="1"> <tr><td><i>In Full</i></td></tr> <tr><td><i>Partial (Please elaborate)</i></td></tr> <tr><td><i>Recognised for next Strategic Plan</i></td></tr> <tr><td><i>None</i></td></tr> <tr><td><i>N/A – Q3 negative response</i></td></tr> </table> <div style="background-color: #d4edda; border: 1px solid #c3e6cb; padding: 2px;"> ADDITIONAL SAI COMMENTS/INPUT: </div>	<i>In Full</i>	<i>Partial (Please elaborate)</i>	<i>Recognised for next Strategic Plan</i>	<i>None</i>	<i>N/A – Q3 negative response</i>	<table border="1"> <tr><td>Yes</td></tr> <tr><td></td></tr> <tr><td></td></tr> <tr><td></td></tr> <tr><td></td></tr> <tr><td></td></tr> </table>	Yes										
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<i>N/A – Q3 negative response</i>																		
Yes																		
6	SAI Strategic Planning (2018 – 2021 Cycle(s)) - External Support Needs: Has the SAI identified capacity challenges (“Needs”) earmarked for (possible) external support by the INTOSAI Regional Bodies, IDI and/or through Donor Support? <div style="background-color: #d4edda; border: 1px solid #c3e6cb; padding: 2px;"> ADDITIONAL SAI COMMENTS/INPUT: </div>	<table border="1"> <tr><td>YES</td><td></td></tr> <tr><td>NO</td><td></td></tr> </table>	YES		NO													
YES																		
NO																		
7	SAI Strategic Planning (2018 – 2021 Cycle(s)) - External Support Needs: If response to Q6 is positive (yes), to what extent has these challenges been communicated to, and addressed through external support provided by the various Intervention Agencies i.e. <table border="1"> <tr><td><i>Relevant INTOSAI Regional Body</i></td></tr> <tr><td><i>IDI Initiatives (4 Work Streams)</i></td></tr> <tr><td><i>IDI Initiatives (Bilateral Support)</i></td></tr> <tr><td><i>IDI Initiatives (Donor Support Brokerage)</i></td></tr> <tr><td><i>Direct SAI Peer-To-Peer Support</i></td></tr> <tr><td><i>Direct Donor Support</i></td></tr> <tr><td><i>Other (Please Elaborate)</i></td></tr> <tr><td><i>N/A – Q6 negative response</i></td></tr> </table> <div style="background-color: #d4edda; border: 1px solid #c3e6cb; padding: 2px;"> ADDITIONAL SAI COMMENTS/INPUT: </div>	<i>Relevant INTOSAI Regional Body</i>	<i>IDI Initiatives (4 Work Streams)</i>	<i>IDI Initiatives (Bilateral Support)</i>	<i>IDI Initiatives (Donor Support Brokerage)</i>	<i>Direct SAI Peer-To-Peer Support</i>	<i>Direct Donor Support</i>	<i>Other (Please Elaborate)</i>	<i>N/A – Q6 negative response</i>	<table border="1"> <tr><td>Yes</td></tr> <tr><td></td></tr> <tr><td></td></tr> <tr><td></td></tr> <tr><td></td></tr> <tr><td></td></tr> <tr><td></td></tr> <tr><td></td></tr> </table>	Yes							
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<i>Other (Please Elaborate)</i>																		
<i>N/A – Q6 negative response</i>																		
Yes																		
8	SAI Strategic Planning (2018 – 2021 Cycle(s)) - External Support Needs: If the SAI received support of any kind by participating in any of the IDI Initiatives as responded to in Q7, to what extent has the SAI challenges (needs) been addressed? <table border="1"> <tr><td><i>Completed, addressed in Full</i></td></tr> <tr><td><i>Completed, Partially addressed</i></td></tr> <tr><td><i>Still Work In Progress</i></td></tr> <tr><td><i>N/A – Q7 negative response</i></td></tr> </table> <div style="background-color: #d4edda; border: 1px solid #c3e6cb; padding: 2px;"> ADDITIONAL SAI COMMENTS/INPUT: </div>	<i>Completed, addressed in Full</i>	<i>Completed, Partially addressed</i>	<i>Still Work In Progress</i>	<i>N/A – Q7 negative response</i>	<table border="1"> <tr><td>Yes</td></tr> <tr><td></td></tr> <tr><td></td></tr> <tr><td></td></tr> <tr><td></td></tr> </table>	Yes											
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Yes																		
9	SAI Strategic Planning (2018 – 2021 Cycle(s)) - External Support Needs:																	

	<p>If the SAI has not yet benefited from any of the IDI Initiatives as responded to in Q7, what is the (assumed) main/primary reason or combination of reasons for not participating or requiring support</p> <p><i>If more than one reason is deemed applicable, please rate the reasons from 1 (as the most prominent reason) onwards</i></p> <table border="1" data-bbox="555 369 1201 555"> <tr><td>Time Frame delays</td></tr> <tr><td>SAI Capacity Constraints to accommodate support</td></tr> <tr><td>Capacity Constraints at Intervention Agent level</td></tr> <tr><td>Other (Please Elaborate)</td></tr> <tr><td>N/A – Q7 positive response</td></tr> </table> <p>ADDITIONAL SAI COMMENTS/INPUT:</p> <p></p>	Time Frame delays	SAI Capacity Constraints to accommodate support	Capacity Constraints at Intervention Agent level	Other (Please Elaborate)	N/A – Q7 positive response	<table border="1" data-bbox="1230 264 1345 488"> <tr><th>Rating</th></tr> <tr><td></td></tr> <tr><td></td></tr> <tr><td></td></tr> <tr><td></td></tr> <tr><td></td></tr> </table>	Rating					
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Rating													
<p>10</p>	<p>Access to and application of IDI Knowledge Material: Are the IDI guidelines designed and presented to ensure-</p> <table border="1" data-bbox="304 813 1201 958"> <tr><td>easily accessible to the SAI,</td></tr> <tr><td>user-friendly that can be integrated into SAI Policies and Procedures,</td></tr> <tr><td>Audit Methodology with ease</td></tr> <tr><td>comprehensive to cover most of SAI challenges/priorities</td></tr> </table> <p>ADDITIONAL SAI COMMENTS/INPUT:</p> <p></p>	easily accessible to the SAI,	user-friendly that can be integrated into SAI Policies and Procedures,	Audit Methodology with ease	comprehensive to cover most of SAI challenges/priorities	<table border="1" data-bbox="1230 779 1345 958"> <tr><th>Yes</th></tr> <tr><td></td></tr> <tr><td></td></tr> <tr><td></td></tr> </table>	Yes						
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Yes													
<p>11</p>	<p>SAI Gender Equity Responsiveness (SDG 5): To what extent has the SAI formally adopted and included relevant SDG 5 Targets within its current Strategic Plan and/or Policies and Procedures?</p> <table border="1" data-bbox="304 1249 1201 1653"> <tr><td>SDG Target 5.1: End all forms of discrimination against all women and girls everywhere</td></tr> <tr><td>SDG Target 5.5: Ensure women’s full and effective participation and equal opportunities for leadership at all levels of decision-making in political, economic and public life</td></tr> <tr><td>SDG Target 5[b]: Enhance the use of enabling technology, in particular information and communications technology, to promote the empowerment of women</td></tr> <tr><td>SDG Target 5[c]: Adopt and strengthen sound policies and enforceable legislation for the promotion of gender equality and the empowerment of all women and girls at all levels</td></tr> </table> <p>ADDITIONAL SAI COMMENTS/INPUT:</p> <p></p>	SDG Target 5.1: End all forms of discrimination against all women and girls everywhere	SDG Target 5.5: Ensure women’s full and effective participation and equal opportunities for leadership at all levels of decision-making in political, economic and public life	SDG Target 5[b]: Enhance the use of enabling technology, in particular information and communications technology, to promote the empowerment of women	SDG Target 5[c]: Adopt and strengthen sound policies and enforceable legislation for the promotion of gender equality and the empowerment of all women and girls at all levels	<table border="1" data-bbox="1230 1249 1345 1686"> <tr><th>Yes</th></tr> <tr><td></td></tr> <tr><td></td></tr> <tr><td></td></tr> <tr><td></td></tr> </table>	Yes						
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Yes													
<p>12</p>	<p>Skills Development Initiatives (SDIs) offered by IDI: Does the SAI have any challenges to participate in all SDIs opportunities offered by IDI?</p>	<table border="1" data-bbox="1230 1832 1385 1910"> <tr><td>YES</td><td></td></tr> <tr><td>NO</td><td></td></tr> </table>	YES		NO								
YES													
NO													

	<p>If YES, please elaborate here below on the reason(s) (for example lack of capacity to formulate and take ownership of its Skills Development Plans such as Training Intervention, lack of support at political level, -funding, shortage in available skills to be trained further)?</p> <div style="border: 1px solid black; background-color: #d9ead3; padding: 2px;"> ADDITIONAL SAI COMMENTS/INPUT: </div>																
13	<p>Skills Development Initiatives (SDIs) offered by IDI: If Q12 is yes, to what extent has the participation in the SDIs resulted in change within SAI Strategic and Operational Plans, planned approaches to Stakeholder and Citizen Engagement?</p> <p>Please select all options relevant as result of participating in SDIs.</p> <table border="1" style="width: 100%;"> <tr> <td><i>Adjustments made in SAI Strategic Plan's formulating Goals, Objectives such as expanding the types of audits conducted,</i></td> <td rowspan="7"> <table border="1"> <tr><td>Yes</td></tr> <tr><td></td></tr> <tr><td></td></tr> <tr><td></td></tr> <tr><td></td></tr> <tr><td></td></tr> <tr><td></td></tr> </table> </td> </tr> <tr> <td><i>Adjustments made by SAs as result of increased capacity (skills, knowledge)</i></td> </tr> <tr> <td><i>Changes made to Audit Methodology, Audit Manuals</i></td> </tr> <tr> <td><i>Changes made to promote Stakeholder Engagement</i></td> </tr> <tr> <td><i>Changes made to promote Citizen Engagement</i></td> </tr> <tr> <td><i>Other (Please elaborate as comments here below)</i></td> </tr> <tr> <td><i>N/A as Response to Q12 is negative.</i></td> </tr> </table> <div style="border: 1px solid black; background-color: #d9ead3; padding: 2px;"> ADDITIONAL SAI COMMENTS/INPUT: </div>	<i>Adjustments made in SAI Strategic Plan's formulating Goals, Objectives such as expanding the types of audits conducted,</i>	<table border="1"> <tr><td>Yes</td></tr> <tr><td></td></tr> <tr><td></td></tr> <tr><td></td></tr> <tr><td></td></tr> <tr><td></td></tr> <tr><td></td></tr> </table>	Yes							<i>Adjustments made by SAs as result of increased capacity (skills, knowledge)</i>	<i>Changes made to Audit Methodology, Audit Manuals</i>	<i>Changes made to promote Stakeholder Engagement</i>	<i>Changes made to promote Citizen Engagement</i>	<i>Other (Please elaborate as comments here below)</i>	<i>N/A as Response to Q12 is negative.</i>	
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<i>N/A as Response to Q12 is negative.</i>																	
14	<p>Value of IDI Portfolio of Initiatives on Offer: During the three-year period 2019 – 2021, was IDI available and able to appropriately support the SAI with challenges (needs) that were of a technical nature? (If No, please elaborate, sighting incidents etc.)</p> <div style="border: 1px solid black; background-color: #d9ead3; padding: 2px;"> ADDITIONAL SAI COMMENTS/INPUT: </div>	<table border="1"> <tr> <td>YES</td> <td></td> </tr> <tr> <td>NO</td> <td></td> </tr> </table>	YES		NO												
YES																	
NO																	
15a	<p>Alignment of Support by “Intervention Agents” (IDI; Donors; INTOSAI Regional Bodies; CBC): To what extent are support activities aligned and/or coordinated preventing duplication or overlapping between intervention agents when interacting with the SAI.?</p> <table border="1" style="width: 100%;"> <tr> <td><i>There is no duplication / overlapping</i></td> <td rowspan="3"> <table border="1"> <tr><td>Yes</td></tr> <tr><td></td></tr> <tr><td></td></tr> <tr><td></td></tr> </table> </td> </tr> <tr> <td><i>There is/are some incident(s) of duplication / overlapping</i></td> </tr> <tr> <td><i>Not Sure</i></td> </tr> </table> <div style="border: 1px solid black; background-color: #d9ead3; padding: 2px;"> ADDITIONAL SAI COMMENTS/INPUT: </div>	<i>There is no duplication / overlapping</i>	<table border="1"> <tr><td>Yes</td></tr> <tr><td></td></tr> <tr><td></td></tr> <tr><td></td></tr> </table>	Yes				<i>There is/are some incident(s) of duplication / overlapping</i>	<i>Not Sure</i>								
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<i>Not Sure</i>																	

15b	<p>Alignment of Support by “Intervention Agents” (IDI; Donors; INTOSAI Regional Bodies; CBC): Is the SAI informed of all available IDI products on offer through workstreams and initiatives by having access to the IDI website and through regular interaction and communication with IDI?</p> <p>ADDITIONAL SAI COMMENTS/INPUT:</p>	<table border="1"> <tr> <td>YES</td> <td></td> </tr> <tr> <td>NO</td> <td></td> </tr> </table>	YES		NO																					
YES																										
NO																										
16	<p>SAI Independent Status: To what extent has the most recent assessments on SAI Independence status changed from that of the previous assessment conducted through using the following diagnostic tools:</p> <table border="1"> <thead> <tr> <th rowspan="2">Tool</th><th colspan="2">Most Recent Assessment</th><th colspan="2">Previous Assessment</th></tr> <tr> <th>YEAR</th><th>SCORE</th><th>YEAR</th><th>SCORE</th></tr> </thead> <tbody> <tr> <td>PMF (A-SAI 1)</td><td></td><td></td><td></td><td></td></tr> <tr> <td>PEFA (PI 30.4)</td><td></td><td></td><td></td><td></td></tr> <tr> <td>Other (Please Elaborate for example AFROSAI-E ICBF Self-Assessments)</td><td></td><td></td><td></td><td></td></tr> </tbody> </table> <p>ADDITIONAL SAI COMMENTS/INPUT:</p>	Tool	Most Recent Assessment		Previous Assessment		YEAR	SCORE	YEAR	SCORE	PMF (A-SAI 1)					PEFA (PI 30.4)					Other (Please Elaborate for example AFROSAI-E ICBF Self-Assessments)					
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	YEAR	SCORE	YEAR	SCORE																						
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Other (Please Elaborate for example AFROSAI-E ICBF Self-Assessments)																										
17	<p>SAI Independent Status: Which of the following criteria is regarded as the most significant root-cause impeding independence as per the most recent assessment of the SAI Independence status reflected on in Q16? Please rate the significance of the criteria as high (H); moderate (M) and insignificant or low (L)</p> <table border="1"> <tbody> <tr><td>Legal Framework</td></tr> <tr><td>Funding and Resourcing of the SAI</td></tr> <tr><td>Reporting Line (Unrestricted Access to Parliament)</td></tr> <tr><td>Appointment and Removal of the Head (Board) of the SAI</td></tr> <tr><td>Head of SAI appointed for a specified term (3 – 5 years)</td></tr> <tr><td>Mandate to comply with audit standards</td></tr> <tr><td>Mandate to publish audit reports</td></tr> <tr><td>Other (please elaborate)</td></tr> </tbody> </table> <p>ADDITIONAL SAI COMMENTS/INPUT:</p>	Legal Framework	Funding and Resourcing of the SAI	Reporting Line (Unrestricted Access to Parliament)	Appointment and Removal of the Head (Board) of the SAI	Head of SAI appointed for a specified term (3 – 5 years)	Mandate to comply with audit standards	Mandate to publish audit reports	Other (please elaborate)	<table border="1"> <tr> <td>Yes</td> </tr> <tr><td></td></tr> <tr><td></td></tr> <tr><td></td></tr> <tr><td></td></tr> <tr><td></td></tr> <tr><td></td></tr> <tr><td></td></tr> </table>	Yes															
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18	<p>IDI SAI Resource Centre (SRC) Has the SAI made use of any of the information of the SRC (literature and guidelines) during the period 2017 – 2021 in order to strengthen its independence status?</p>	<table border="1"> <tr> <td>YES</td> <td></td> </tr> <tr> <td>NO</td> <td></td> </tr> </table>	YES		NO																					
YES																										
NO																										

	ADDITIONAL SAI COMMENTS/INPUT: 													
19	IDI SAI Resource Centre (SRC) If "No" in Q18, what is the main reason for not accessing and consulting information provided through the SRC? <table border="1"> <tr><td><i>Not deemed necessary to consult, rely on own initiative</i></td></tr> <tr><td><i>Unaware of nature of information available</i></td></tr> <tr><td><i>Used alternative avenues (Please elaborate)</i></td></tr> <tr><td><i>Received adequate support from the INTOSAI Regional Body</i></td></tr> <tr><td><i>Judged that status cannot be changed</i></td></tr> <tr><td><i>N/A – Positive Response to 18</i></td></tr> </table> ADDITIONAL SAI COMMENTS/INPUT: 	<i>Not deemed necessary to consult, rely on own initiative</i>	<i>Unaware of nature of information available</i>	<i>Used alternative avenues (Please elaborate)</i>	<i>Received adequate support from the INTOSAI Regional Body</i>	<i>Judged that status cannot be changed</i>	<i>N/A – Positive Response to 18</i>	<table border="1"> <tr><td>Yes</td></tr> <tr><td></td></tr> <tr><td></td></tr> <tr><td></td></tr> <tr><td></td></tr> <tr><td></td></tr> </table>	Yes					
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Yes														
20a	IDI SAI Independence Rapid Advocacy Mechanism (SIRAM) With reference to Q17, has the SAI at any time (during the 2019-2021 period) considered that its independence status is threatened to such an extent that IDI should be approached for intervention (through the SIRAM support initiative)? ADDITIONAL SAI COMMENTS/INPUT: 	<table border="1"> <tr><td>YES</td><td></td></tr> <tr><td>NO</td><td></td></tr> <tr><td>N/A</td><td></td></tr> </table>	YES		NO		N/A							
YES														
NO														
N/A														
20b	IDI SAI Independence Rapid Advocacy Mechanism (SIRAM) If yes to Q20b, did IDI respond appropriately? ADDITIONAL SAI COMMENTS/INPUT: 	<table border="1"> <tr><td>YES</td><td></td></tr> <tr><td>NO</td><td></td></tr> <tr><td>N/A</td><td></td></tr> </table>	YES		NO		N/A							
YES														
NO														
N/A														
21	SAI Strategic and Operational Planning Does the SAI prepare formal multi-year Strategic Plans (for example 3 – 5-year plans), complimented by Annual Operational Plans, or only Annual Strategic Plans? [Refer also Q3 – 9] <i>If yes, can you please share a copy of the prevailing plan(s) with the evaluation team (email: jamesbotha2@gmail.com)</i> <table border="1"> <tr><td><i>Multi-Year Strategic Plans, complimented by Annual Operational Plans</i></td></tr> <tr><td><i>Annual Strategic Plan</i></td></tr> <tr><td><i>Only Annual Operational Plans</i></td></tr> <tr><td><i>No Strategic or Annual Operational Plans</i></td></tr> </table> ADDITIONAL SAI COMMENTS/INPUT: 	<i>Multi-Year Strategic Plans, complimented by Annual Operational Plans</i>	<i>Annual Strategic Plan</i>	<i>Only Annual Operational Plans</i>	<i>No Strategic or Annual Operational Plans</i>	<table border="1"> <tr><td>Yes</td></tr> <tr><td></td></tr> <tr><td></td></tr> <tr><td></td></tr> <tr><td></td></tr> </table>	Yes							
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	<p>If the SAI prepared such plans referred to in Q21, is the Strategic and/or Annual Operational Plans submitted to parliament (legislature) or any sub-committee thereof?</p> <p>ADDITIONAL SAI COMMENTS/INPUT:</p>	<table border="1"> <tr> <td>NO</td><td></td></tr> </table>	NO											
NO														
23	<p>IDI Strengthening and Supporting SAI Leadership : Has the SAI identified scope for enhancing and promoting SAI Leadership's quality and performance within its strategic and operational plans?</p> <p>ADDITIONAL SAI COMMENTS/INPUT:</p>	<table border="1"> <tr> <td>YES</td><td></td></tr> <tr> <td>NO</td><td></td></tr> </table>	YES		NO									
YES														
NO														
24	<p>IDI Strengthening and Supporting SAI Leadership : Does the SAI have and use the IDI's SAI Strategic Management Handbook?</p> <table border="1"> <tr> <td>Use/Consult the Handbook Extensively</td></tr> <tr> <td>Use/Consult the Handbook on Occasion</td></tr> <tr> <td>Have a copy but has not used the Handbook</td></tr> <tr> <td>Does not have a copy of the Handbook</td></tr> </table> <p>ADDITIONAL SAI COMMENTS/INPUT:</p>	Use/Consult the Handbook Extensively	Use/Consult the Handbook on Occasion	Have a copy but has not used the Handbook	Does not have a copy of the Handbook	<table border="1"> <tr> <td>Yes</td></tr> <tr><td></td></tr> <tr><td></td></tr> <tr><td></td></tr> <tr><td></td></tr> </table>	Yes							
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25	<p>SAI Human Resources (HR) Practices: To what extent does the SAI have a "SAI Specific" HR Management Framework in place to regulate all aspects of (i) people employment, (ii) capacity development, and (iii) performance management?</p> <table border="1"> <tr> <td>Comprehensive, inclusive of all 3 aspects</td></tr> <tr> <td>Inclusive of 2 of the 3 aspects (please elaborate)</td></tr> <tr> <td>Inclusive of 1 of the 3 aspects (please elaborate)</td></tr> <tr> <td>No specific HR Framework – rely on Government HR Framework</td></tr> </table> <p>ADDITIONAL SAI COMMENTS/INPUT:</p>	Comprehensive, inclusive of all 3 aspects	Inclusive of 2 of the 3 aspects (please elaborate)	Inclusive of 1 of the 3 aspects (please elaborate)	No specific HR Framework – rely on Government HR Framework	<table border="1"> <tr> <td>Yes</td></tr> <tr><td></td></tr> <tr><td></td></tr> <tr><td></td></tr> <tr><td></td></tr> </table>	Yes							
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26	<p>SAI Quality Assurance (QA) Framework: Does the SAI have a Policy providing for independent quality assurance on all individual audit assignments?</p> <table border="1"> <tr> <td>Specialised/Dedicated QA Review within SAI Structure</td></tr> <tr> <td>Contracted out to Service Provider / Donor Support</td></tr> <tr> <td>IDI Support Initiatives</td></tr> <tr> <td>INTOSAI Regional Body Support Initiatives</td></tr> <tr> <td>QA is done internally by Audit Teams</td></tr> <tr> <td>No QA Framework in place</td></tr> </table>	Specialised/Dedicated QA Review within SAI Structure	Contracted out to Service Provider / Donor Support	IDI Support Initiatives	INTOSAI Regional Body Support Initiatives	QA is done internally by Audit Teams	No QA Framework in place	<table border="1"> <tr> <td>Yes</td></tr> <tr><td></td></tr> <tr><td></td></tr> <tr><td></td></tr> <tr><td></td></tr> <tr><td></td></tr> </table>	Yes					
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27	Gender-Balanced Audit Teams: Has the SAI adopted Policy to promote the use of Gender-Based audit teams when conducting audit assignments as result of IDI guidance.?	<table border="1"> <tr> <td>YES</td><td></td></tr> <tr> <td>NO</td><td></td></tr> </table>	YES		NO			
YES								
NO								
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28	SAI's audit of governments' Covid-19 Rapid Response Action Plans: Has the SAI conducted audit(s) on government's response to the Covid-19 pandemic?	<table border="1"> <tr> <td>YES</td><td></td></tr> <tr> <td>NO</td><td></td></tr> </table>	YES		NO			
YES								
NO								
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29	SAI's audit of government's Covid-19 Rapid Response Action Plans: If yes to Q28, did the SAI utilise the IDI Covid-19 Response Action Guideline conducting TAI compliance audits (transparency, accountability, inclusiveness)	<table border="1"> <tr> <td>YES</td><td></td></tr> <tr> <td>NO</td><td></td></tr> <tr> <td>NA</td><td></td></tr> </table>	YES		NO		NA	
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30	SAI's audit of government's Covid-19 Rapid Response Action Plans: Has the SAI utilised any of the other services provided by the IDI addressing the audit of government's Covid-19 responses?	<table border="1"> <tr> <td>Yes</td><td>No</td></tr> <tr> <td></td><td></td></tr> <tr> <td></td><td></td></tr> </table>	Yes	No				
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31	SAI implementing ISSAIs: Does the SAI utilise the IDI iCAT compliance assessment tools to promote ISSAI implementation?	<table border="1"> <tr> <td>YES</td><td></td></tr> <tr> <td>NO</td><td></td></tr> </table>	YES		NO			
YES								
NO								
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32	SAI Stakeholder Engagement: Has the SAI formulated a formal Stakeholder Engagement Plan as part of its Strategic and/or Annual Operational Plan?	<table border="1"> <tr> <td>YES</td><td></td></tr> <tr> <td>NO</td><td></td></tr> </table>	YES		NO			
YES								
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33	<p>SAI Stakeholder Engagement: To what extent has the SAI engaged with stakeholder dialogue on key issues as guided by INTOSAI- P12 (Value and Benefits of SAIs – making a difference to the lives of citizens) over the period 2019 - 2021?</p> <table border="1" data-bbox="304 367 957 555"> <thead> <tr> <th>Extent of Consultation</th> <th>2019</th> <th>2020</th> <th>2021</th> </tr> </thead> <tbody> <tr> <td><i>Comprehensive consultation</i></td> <td></td> <td></td> <td></td> </tr> <tr> <td><i>Some consultation</i></td> <td></td> <td></td> <td></td> </tr> <tr> <td><i>Very Little consultation</i></td> <td></td> <td></td> <td></td> </tr> <tr> <td><i>No consultation</i></td> <td></td> <td></td> <td></td> </tr> </tbody> </table> <p>ADDITIONAL SAI COMMENTS/INPUT:</p>	Extent of Consultation	2019	2020	2021	<i>Comprehensive consultation</i>				<i>Some consultation</i>				<i>Very Little consultation</i>				<i>No consultation</i>				
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34	<p>Citizen Engagement and Communication: Has the SAI formulated a formal Citizen Engagement Plan as part of its Strategic and/or Annual Operational Plan?</p> <p>ADDITIONAL SAI COMMENTS/INPUT:</p>	<table border="1"> <tr> <td>YES</td> <td></td> </tr> <tr> <td>NO</td> <td></td> </tr> </table>	YES		NO																	
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35	<p>Citizen Engagement and Communication: To what extent has the SAI engaged with Citizen interaction and dialogue on key audit findings:</p> <table border="1" data-bbox="304 1066 957 1254"> <thead> <tr> <th>Extent of Consultation</th> <th>2019</th> <th>2020</th> <th>2021</th> </tr> </thead> <tbody> <tr> <td><i>Comprehensive Engagement</i></td> <td></td> <td></td> <td></td> </tr> <tr> <td><i>Some Engagement</i></td> <td></td> <td></td> <td></td> </tr> <tr> <td><i>Very Little Engagement</i></td> <td></td> <td></td> <td></td> </tr> <tr> <td><i>No Engagement</i></td> <td></td> <td></td> <td></td> </tr> </tbody> </table> <p>ADDITIONAL SAI COMMENTS/INPUT:</p>	Extent of Consultation	2019	2020	2021	<i>Comprehensive Engagement</i>				<i>Some Engagement</i>				<i>Very Little Engagement</i>				<i>No Engagement</i>				
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ANY ADDITIONAL COMMENTS:

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S. Terms of Reference

The ToR is obtainable as a separate document on request.

T. Inception Report

The Inception Report was submitted March 2022 and approval granted 08 April 2022 and is obtainable as a separate document on request.

DRAFT