

3/30/2023

Mid-Term Evaluation of the Implementation of the IDI Strategic Plan 2019-2023

Management Response



Mid-Term Evaluation of Implementation of the IDI Strategic Plan 2019-2023: Management Response

The IDI Management Team welcomes the findings of the Mid-Term Evaluation of the IDI Strategic Plan 2019-2023 and is pleased with the overall conclusion as follows:

A digest of findings and conclusions:

“The 2019-23 Strategic Plan provides for structuring IDI’s Delivery Model aligned to 6 priorities with a comprehensive Results Framework and annual monitoring, evaluation and reporting processes.” “At the organisational level, the IDI organogram and staff establishment are aligned to the IDI Strategic Plan and adequately resourced given IDI’s funding levels.” (page 9)

Overall IDI received a positive assessment related to findings on IDI structures, delivery mechanisms, implementation of the two strategic shifts, IDI’s Covid-19 response, transition from the INTOSAI-Donor Secretariat to the Global Foundations Unit, IDI’s strengthened approach to partnerships and on the SAI’s perspectives on IDI’s service offering.

Conclusions were structured around six DAC criteria at the organisational, priority and SAI level. Conclusions on the criteria of *relevance, coherence, effectiveness and efficiency* were all positive. Areas for improvement were mentioned, in particular related to the SAI level under *sustainability and value added*.

The evaluation makes eight strategic and twelve operational recommendations, that the IDI management team mostly agrees with and intends to act upon. IDI’s response to these recommendations is recorded in the following table.

Topic / Recommendation	IDI response	Accepted Yes/No/Partly	IDI Proposed Action
Strategic recommendations			
1. Public External Audit Bodies: Discussions with non-INTOSAI stakeholders suggest a need to re-examine issues around (a) INTOSAI members or independent external audit institutions (b) Countries where there are multiple, autonomous public external audit agencies (such as the federal government structure in Nigeria for example)	IDI agrees with the general need to examine (a) and (b). However, this recommendation is beyond IDI’s direct influence and control and needs to be addressed by INTOSAI.	No	While IDI stands ready to involve itself in relevant discussions with INTOSAI bodies (where useful and where this is within IDI’s mandate), it cannot lead and assume responsibility for something that is outside IDI’s direct control.

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<p>2. Citizen Engagement: Consider if there is a need for an initiative which focuses specifically on ‘citizen engagement’ or helping SAIs put improved lives at the heart of what they do (risk it gets lost when embedded in other initiatives). Consider reclassifying Legislature Committees as a stakeholder to “Keep Engaged” status when stakeholder mapping is done (currently “Keep Satisfied” status)</p>	<p>IDI sees the value in engaging more with citizens and with the legislature more specifically, in particular to ensure IDI’s work and support to SAI creates the impact we want to see.</p>	<p>Partly</p>	<p>IDI will continue and increase its work with the legislature in countries and with the Inter-Parliamentary Union and strengthen its work with CSOs. It will also try to find ways to better reach out to citizens at large wherever this is possible and affordable. While IDI may not have a separate initiative on citizen engagement, IDI has mainstreamed this consideration into its work, including in a number of SAI audit support. IDI also addressed citizen engagement in a playbook on stakeholder coalitions. For the new IDI Strategic Plan IDI suggests looking at the work of SAIs in the wider context of a country’s accountability eco-system which also includes citizens and the legislature.</p>
<p>3. SAI Capacity Development: Support SAIs' globally to ensure their Human Resource Management (HRM) and professional staff development functions adopt and use the new INTOSAI Auditor Competency Framework (ISSAI 150) and build IDI's PESA certification (which puts ISSAI 150 into effect), and potentially other IDI education initiatives, into SAIs' recruitment, promotion, professional development and staff performance management systems</p>	<p>IDI welcomes this recommendation and is already engaging through existing initiatives such as TOGETHER and PESA. IDI acknowledges that these initiatives will need to work with ISSAI 150 and speak to each other.</p>	<p>Yes</p>	<p>IDI has already addressed this recommendation in the draft of the new IDI Strategic Plan 2024-2029: IDI plans to scale up PESA – IDI’s global certification solution – into a permanent service offering If successful, IDI will roll out its support to SAI HRM under the TOGETHER initiative to several regions after the pilot phase PESA and TOGETHER will work with each other.</p>
<p>4. Partnerships: Consider engaging with service providers to supply</p>	<p>IDI has put the focus of its work where it has a comparative advantage and where it adds value. In areas where IDI has limited capacity and</p>	<p>Yes</p>	<p>IDI will continue to work with peers as a preferred delivery model. In the next Strategic</p>

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<p>those services where (limited) IDI capacity may prevent desired achievement (performance) levels. For example, working with universities to establish a virtual university, developing global pathways for obtaining professional educational qualifications, facilitating and coordinating shared services such as IT Audit services and data-analytics for SAIs that are interested</p>	<p>competence, IDI has successfully worked with other partners in the past and will continue to do so and strengthen relevant partnerships and cooperation with service providers in the future.</p>		<p>Plan, IDI plans to take peer to peer support further, by piloting shared service arrangements in relevant areas (such as IT audit services and data analytics), which match SAI needs with SAI in-kind support, and provide the finance to facilitate support.</p> <p>In addition, IDI will establish a permanent Centre for SAI Audit Professionals and will continue to work with relevant stakeholders and bodies towards this end.</p>
<p>5. SAI Quality Management: Engage the INTOSAI family on how to increase emphasis on SAI audit quality management evaluations as a driver of SAI performance improvement, facilitating alignment, establishing responsibilities and setting joint targets</p>	<p>IDI considers quality management an important part of our support to SAIs and agrees that engaging the INTOSAI community can be useful to achieve more on quality management. IDI supports the implementation of new ISSAI 140.</p>	Yes	<p>In the draft of the new strategic plan, IDI suggests strengthening its support for systems of audit quality management as a driver for sustainable audit practices. IDI will respond to forthcoming changes to international audit quality management standards by establishing global or regional shared service arrangements. This will enable a pool of IDI-trained quality management specialists (including from the INTOSAI family) to support their peers to develop, implement, monitor and evaluate systems for audit quality management. This will add value to SAIs that are unable to develop and maintain their own independent audit quality management functions. IDI also plans for a certificate in audit quality management.</p>
<p>6. Understand Performance Deteriorations : conduct root cause analysis in cases where global SAI performance is backsliding, despite</p>	<p>Currently, IDI analyses data from the triannual Global SAI Surveys where data is self-proclaimed. However, IDI agrees that a more in-depth and independent analysis of root causes on topics where SAI performance is</p>	Partly	<p>While IDI agrees with the need for root cause analysis, it may not have the resources to do such analysis on all topics. IDI already does some analysis as part of the Global SAI</p>

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IDI support (e.g. independence) to understand how to reverse these trends	weak or backsliding (such as deteriorating SAI independence, low SAI transparency, ISSAI compliance and audit follow-up) would be useful.		Stocktaking Report and the SAI PMF. It will look into possibilities to work more with stakeholders such as INTOSAI regions, academia, donors, CSOs etc that can support us with such analysis in selected areas.
7. Coordination: Strengthen coordination and communication between (i) IDI and INTOSAI bodies to work together towards sustainable long-term solutions (e.g. on professionalisation, audit quality management; shared knowledge-hub) rather than individual, small, short-term, solutions, and (ii) the INTOSAI family and in-country donors	IDI supports and sees the value of effective (i) coordination and cooperation between IDI and INTOSAI bodies on long-term solutions. In principle, this is also useful for (ii) albeit more difficult to achieve.	Yes (i) Partly (ii)	(i) IDI will continue to coordinate, cooperate and communicate with INTOSAI bodies and regions. One new idea for this is the intention to establish global or regional shared service arrangements in different areas. (ii) While a strengthened coordination and communication between the INTOSAI family and in-country donors is desirable and something IDI will support, it is often outside IDI's direct control. However, IDI supports coordination through its bilateral support, its Global Foundations and through work under the independent SAs work stream.
8. IDI Expansion (outreach) Potential: Expand IDI pilot initiatives into the remaining three IDI languages (French, Spanish, Arabic) and consider introducing additional languages, for example Portuguese and Russian	IDI agrees it would be good to cover all IDI languages (English, French, Spanish, Arabic) and works towards it. It would also be interesting to extend to other widely used languages. However, this is costly and is likely beyond IDI's budget over the next Strategic Plan period.	Partly	While it will not be possible to cover all IDI languages in all IDI initiatives, IDI will select permanent initiatives and successful pilots where IDI can deliver in all IDI languages. However, the roll-out of pilots depends on available funding. Portuguese and Russian are currently beyond IDI's financial means.
Operational recommendations			
9. Strategic Plan Format and Structure approach: Continue with structure of 6 priorities; components as basis going into the next 2024+ strategic plan cycle	IDI agrees with these recommendations. In fact, the six priorities (work streams, bilateral support and Global Foundations) were introduced as long-term foci based on identified SAI challenges and needs.	Yes	In the draft of the new strategic plan, IDI suggests a continuation with the six priorities (work streams) supplemented by three strategic priorities (sustainability, digitalisation, raising SAI profiles).

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<p>10. IDI Results Framework Targets to remain constant: Set the 6-year targets that are aligned with the approved Strategic Plan at inception phase and monitor any significant positive and negative results. It is accepted that setting targets over the medium term (2 to 3 years) could be more precise and realistic and that it will be acceptable to use best estimates for the remaining ("outer") period.</p>	<p>IDI concurs with this recommendation and acknowledges that setting concrete and realistic targets for the next full 6-year Strategic Plan period is challenging. Setting more precise targets over the medium term and having estimates for the longer term (second half of the next Strategic Plan) is realistic.</p>	<p>Yes</p>	<p>IDI's new Strategic Plan will be linked to a six-year results framework. IDI will seek to have SMART but fewer indicators. Precise targets will be set for the first half while targets may be less precise for the second half of the Strategic Plan. IDI will also revise targets along the way if necessary.</p>
<p>11. IDI Results Framework to reflect on overall population size: introduce a clearer process and basis for setting evidence-based results targets reflecting global SAI needs, rather than reflecting IDI's delivery plans. The targets will then inform the delivery model and serve as a basis for costing the strategic plan and the individual annual operational plans</p>	<p>IDI agrees that the result framework for the next Strategic Plan needs to be revised. While results are informed by global SAI needs, it is beyond IDI's means to fully set result targets for global SAI performance as a starting point for a top-down delivery plan and budget and also show the costs for all activities and targets.</p>	<p>No</p>	<p>IDI has started the process for setting evidence-based results informed by global SAI needs and inspired by IDI's vision of "Independent, credible and sustainable SAIs for better societies and improved lives". However, IDI is not in a position to fully comply with this recommendation as it goes against SAI-led support. IDI support is SAI-led where SAIs decide on their priorities.</p>
<p>12. IDI to cost the Results Framework for the initial years of the strategic plan period and the remaining period at a less detailed level: Add calculated budget figures to all activities and targets in the Results Framework and identify areas of possible budget constraints for further consideration.</p>	<p>This recommendation concurs with a similar request made by the IDI Board. IDI agrees with the recommendation. A costed Strategic Plan (which includes the results framework) will also support IDI's dialogue with donors on future funding.</p>	<p>Yes</p>	<p>IDI has started work on an outline portfolio. It will continue more detailed work on an affordable and deliverable portfolio in the first half of 2023. This is based on cash allocations per department. All initiatives will be costed.</p>

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<p>13. IDI to promote SAI PMF participation: Whilst it is acknowledged that use of the SAI PMF tool is voluntary, it remains a valuable source of information for IDI (and the INTOSAI and Donor Communities). The relatively low level of participation needs to be investigated, including compiling recommendations to promote higher participation</p>	<p>IDI is convinced of the usefulness and relevance of SAI PMF. With almost 100 assessments accomplished until 2022, IDI believes that the tool is firmly established in the SAI community. The new SAI PMF Implementation Strategy 2023-2028 focuses on outcomes that reflect the need to maintain the relevance, to use the results, the high-quality, cost-efficiency of SAI PMF and the need for repeat assessments.</p>	<p>Yes</p>	<p>The new SAI PMF Implementation Strategy is a good basis for action and for addressing this recommendation. While IDI will promote the use of SAI PMF within its own responsibility, it is also within the main strategic responsibility of the CBC to promote and advocate for the use of the SAI PMF. IDI has launched an online application, eSAI PMF, which will also help to promote and simply the SAI PMF tool. SAI's reluctance to conduct an assessment will vary a lot. Acknowledging the strategic role of the CBC, IDI will make sure to investigate (within its mandate and role) general reasons and more specific reasons in a number of individual cases. However, IDI may not be in a position to fully investigate the reason for each individual SAI.</p>
<p>14. SAI PMF for all Bilateral Support Programs: Consider conducting both the initial and repeat SAI PMF assessments a condition to bilateral support</p>	<p>As mentioned under recommendation 13, IDI fully agrees with the relevance and usefulness of SAI PMF and will consider its use for its bilateral support case-by-case and based on the decision of the SAIs themselves. However, in the case of more holistic and bilateral support, where IDI usually is a provider of last support for challenged SAIs, a full SAI PMF may not always be feasible. It may overstretch the SAI's possibilities and resources.</p>	<p>No</p>	<p>IDI will encourage the use of SAI PMF in its bilateral support. However, it will decide on a case-by-case basis, together with the SAIs from IDI's bilateral support, whether the full use of SAI PMF is possible. IDI would not agree that SAI PMF assessments should be considered a condition for bilateral support.</p>
<p>15. IDI Financial Reporting in PARs to promote transparency: The introduction of PARs per priority is to be complemented and disclosing high-level financial information of performance should be considered to further enhance the reporting</p>	<p>IDI already provides some financial information in the PAR appendices as per priority / work stream but is ready to put more information.</p>	<p>Yes</p>	<p>IDI will assess current financial information in the PAR appendices and put more financial information where useful to further improve IDI's financial management and transparency.</p>

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16. IDI Post Strategic Cycle Evaluation: Conduct a post-evaluation to assess outcomes and impacts (SAI-level changes) from each IDI strategic cycle – analyse available global data to inform design of this evaluation. Evaluating the work done by IDI and indeed more broadly by the INTOSAI and donor community, it seems that adopting more ambitious evaluation framework is necessary	IDI believes it has a robust evaluation framework with its “IDI Evaluation Policy and Guidance, 2019”. The policy opens up for impact evaluations. However, to date, IDI has not conducted an impact evaluation. One reason is the long chain between IDI’s engagement and achievement of final impact which makes such evaluations more challenging. Further, where there is an intention to conduct an impact evaluation of an initiative, this will need to be agreed with the participating organisations from the outset of the initiative.	Partly	IDI will continue conducting regular internal sustainability reviews on selected initiatives. Before considering a fully-fledged impact evaluation, IDI will conduct an internal performance assessment of the Strategic Plan period 2019-2023, analysing global SAI performance data. Based on this experience, IDI management will reassess the need for an impact evaluation. This will have to be approved by the Board.
17. IDI Risk Management: re-examine how external factors (natural risks) such as COVID, climate change, and conflict are addressed in the IDI risk register, initiatives, and targets	IDI has recently revised its risk management and separated corporate from developmental risks. IDI has already integrated natural risks as risk category and has currently included “pandemics” as a risk in this category.	Yes	IDI has currently integrated the natural risk of “future pandemics” under its corporate risks. Once the new Strategic Plan 2024-2029 is in place, IDI will revise its corporate and developmental risk register and also look at natural risks more broadly.
18. IDI Training Intervention Products: consider scheduling IDI training and educational products on a more regular basis, such as developing a high level annual "Training Calendar" published in the IDI website's portal for Capacity Development for example	IDI appreciates this recommendation which was also reflected in feedback from INTOSAI regional bodies in June 2022. IDI has already started to address this by assessing which IDI education and training can be offered on a more predictable and regular basis. IDI will assess best ways to inform stakeholders on its offer.	Yes	Offering IDI capacity development in selected areas on a predictable and regular basis, is suggested as a strategic change for the new IDI Strategic Plan 2024-2029: - IDI will establish a permanent Centre for SAI Audit Professionals - IDI will scale-up permanent and predictable solutions to provide services on which SAIs can rely IDI will decide on adequate ways of promotion and publication.
19. Integrated Knowledge Sharing Portal: Consider developing a single (coordinated) global INTOSAI-family based portal where SAIs and	IDI appreciates this recommendation and sees the value in it. Such portals already exist in various forms but are often not used. INTOSAI and its committees are better placed to create such portals for the whole community (going beyond SAIs from developing countries). IDI links its	No	At the moment IDI, refrains from accepting this recommendation based on the challenges mentioned in the “IDI response” to this recommendation.

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<p>auditors can access all relevant global public goods and information on open training courses/materials offered within the INTOSAI family, planned dates of courses etc. as a single source of integrated information</p>	<p>website to the ones of the INTOSAI General Secretariat which connects to websites of other INTOSAI Bodies and Regions. As an organisation, IDI has already experienced the challenges of bringing information together in a single portal, the SAI Capacity Development Database. Limited interest by some stakeholders to provide updated, transparent and accurate data was a challenge.</p>		
<p>20. Digitalisation: Support SAI's to embrace and leverage on opportunities from digitalisation</p>	<p>IDI agrees with this recommendation and has already started to address this in its current support to SAIs. Digitalisation will also be a strategic priority in the future.</p>	<p>Yes</p>	<p>IDI has suggested digitalisation as a strategic priority in the new Strategic Plan 2024-2029. IDI will help SAIs to better understand the technological change around them, its implications, and embrace technology as a driver to:</p> <ul style="list-style-type: none"> - Improve SAI operations - Strengthen SAI audit approaches - Contribute to technology being used better by governments.