

MID-TERM ASSESSMENT OF IDI PROGRAMME ON IMPLEMENTING ISSAIs AMONG DEVELOPING COUNTRIES IN MIDDLE EAST AND NORTH AFRICA REGION

IDI Response

IDI welcomes and appreciates the findings of the mid-term independent review of its ISSAI implementation initiative in the ARABOSAI region, which benefits from USAID funding. We are pleased that the independent reviewer concludes the programme is largely on track, and that it remains a highly relevant initiative, which has been implemented efficiently and effectively.

Recognising that the programme is ongoing, and that the work on ISSAI implementation will continue beyond this current programme, the review findings provide the opportunity for continual improvement in IDI's support for ISSAI implementation. The review raises five recommendations, which can be grouped according to three main themes. The recommendations, and IDI's planned responses, are briefly summarised below.

1. Measuring and Monitoring Results

Recommendations: The independent review makes a number of specific recommendations to strengthen the results framework for the programme. These include adopting standard development terminology, measuring both results for SAIs participating in pilot audits as well as performance changes in all the target SAIs, and measuring participation rates. Also, adopting the SAI PMF as the appropriate measurement framework for SAI-level results, rather than the iCATs as originally planned.

Response: Based on this review, and a mid-term review of implementation of IDI's Strategic Plan, IDI sees the need and opportunity to further refine its results frameworks and monitoring systems. While IDI has invested heavily in strengthening these over the past four years, there remains room for improvement. IDI will retain the current distinction between SAI-outcomes and IDI-outcomes. Though this is not standard development terminology, it makes a crucial distinction and is well understood in the INTOSAI community. IDI agrees with the need to find appropriate SAI-outcome indicators that measure – over the longer term – the performance and capacities of SAIs in relation to areas in which IDI provides support. At present, IDI monitors this at the global level. However, the link between this global monitoring and programme level monitoring needs improvement. This will be re-examined during 2018 as part of development of IDI's next strategic plan.

Finally, now that SAI PMF has been endorsed by INTOSAI, IDI is seeking to make use of SAI PMF to a greater extent in its monitoring. However, use of SAI PMF – in whole or use of selected indicators for monitoring aspects of performance – must remain a SAI decision and cannot be imposed by IDI. IDI therefore plans to put greater emphasis on agreeing appropriate SAI-outcome indicators at the programme design phase. To do so, participating SAIs need to be involved in the dialogue and decision making on how we are all – collectively – going to demonstrate that IDI programmes are achieving the desired changes to SAI capacities and performance.

2. IDI Role in Quality Assurance of Programme Products

Recommendations: The programme incorporates review workshops to enhance the quality of outputs, however the independent review notes that it is unclear whether these are effective, and whether the review points are addressed. There is also a reputational risk to IDI given that the programme and pilot audits are associated with IDI. The review recommends IDI carries out quality assurance of key outputs.

Response: Regarding iCATs, these are clearly owned by the SAIs, and as their (main future) purpose is to inform SAI's strategy for ISSAI implementation, IDI considers a review workshop adequate. As above, IDI will increasingly make use of SAI PMF assessments to measure SAI performance, and has developed an Independent Review (IR) mechanism to provide quality assurance over SAI PMF assessments, leading to a transparent IR statement in each SAI PMF report. Regarding audit reports from pilot audits, IDI fully shares the review's stress on the importance of quality assurance (QA), and is supporting SAIs to develop appropriate QA systems. Whether IDI should – or can – participate in the QA system in relation to pilot audits under this programme will need to be assessed on a case by case basis. However, to avoid confusion and reputational risk, IDI will encourage the practice of transparent disclosure of the mechanisms put in place to ensure quality within each pilot audit report, including the role (if any) of IDI.

3. Facilitating Sustainable Change at the SAI Level

Recommendations: Bottlenecks from lack of awareness and resistance to change hamper the effectiveness of the programme in terms of sustainable SAI performance improvement. The review recommends giving early consideration to how the initiative can be extended and deepened, to build on and solidify its initial successes.

Response: The independent review rightly notes the challenges of translating participation in the programme into sustainable changes in SAI performance and capacities in the desired areas. This is a finding echoed by other recent studies and reviews, as well as IDI's global monitoring. IDI has already begun 3i phase II to continue this work, which will be further rolled-out in ARABOSAI, and has begun to embed ISSAI implementation across its whole programme portfolio. As part of 3i phase II, IDI is exploring the use of targeted country-level support to make change more sustainable. And as part of development of its next strategic plan, IDI is looking into other options that could help SAIs to overcome bottlenecks and contribute to sustainable change, including both country level support and support to strengthening SAI's capacity in change management.

IDI wishes to express its appreciation for the work of the independent reviewer, and looks forward to continually strengthening its programmes in line with the above recommendations.

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