

Mid-term Review

of the

**Implementation of the IDI Strategic Plan
2014-2018**

Final Report

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Prepared for: INTOSAI Development Initiative
(IDI)

By:



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Abbreviations

CBC	Capacity Building Committee
DFATD	Department of Foreign Affairs, Trade and Development of Canada
DFID	Department for International Development - UK
GCP	Global Call for Proposals
IBP	International Budget Partnership
IDI	INTOSAI Development Initiative
IFAD	International Fund for Agricultural Development
ISSAI	International Standards of Supreme Audit Institutions
OBS	Open Budget Survey
PAR	Performance and Accountability Reports
PEFA	Public Expenditure Financial Accountability
PFAC	Policy, Finance and Administration Committee
PSC	Professional Standards Committee
SAI	Supreme Audit Institutions

1. Introduction

In 2013, the INTOSAI Development Initiative (IDI) developed a strategic plan for the period 2014-2018 as well as a new results framework. The new results framework established outcomes expected to be achieved by both Supreme Audit Institutions (SAIs) and the IDI. During the period 2014 to 2017 the IDI has worked to implement the *Strategic Plan 2014-2018* and monitor progress against the indicators established to measure achievement of the outcomes.

In order to assess the level of achievement of the outcomes, the IDI has, after a competitive tendering process, contracted Swedish Development Advisers AB (SDA) to carry out a “Mid-term Review of the Implementation of IDI’s Strategic Plan 2014-2018” The review was carried out between June and December 2017. Åsa Königson was the team leader with Kevin Hughes and Jeremy Cant as team members.

1.1 Scope

The aim of this review is to:

- measure progress against the outcomes (both SAI outcomes and the IDI outcomes) established in the *Strategic Plan 2014-2018*,
- analyze the IDI’s Service Delivery Model and Capacity Building Model in order to be able to adjust ongoing work (if recommended), and
- provide inputs into the work to prepare the next strategic plan.

The findings from this evaluation are to be both formative (assessing performance until now) and summative (helping the IDI in the design of the next strategic plan, a process to take place in 2018).

The mid-term review focuses on the IDI’s performance and does not assess the performance of the INTOSAI Donor Cooperation or the INTOSAI Donor Secretariat (referred to as the Secretariat) which are governed by a separate results framework, Memorandum of Understanding (MOU) and mandate.

1.2 Methodology

The methodology was presented in an Inception Report, and approved by the IDI in June 2017 (see Appendix 1). The mid-term review was to be a desk-study complemented by key stakeholder interviews with IDI staff and stakeholders. A list of persons interviewed can be found in Appendix 2.

The desk review has focused on assessing achievement of the following of IDI’s goals:

- Develop, implement, monitor and evaluate capacity building programs to SAIs.
- Develop and offer Global Public Goods¹.
- Support the creation of stronger regional bodies, networks and communities.
- Implement the above mentioned activities through a capable organization.

¹ The IDI’s definition of Global Public Goods is “products and tools that help in global knowledge creation for capacity development of the SAIs”.

In addition, the outcome indicators established for SAIs and the IDI in the *Strategic Plan 2014-2018* have been assessed to the extent that data was provided by the IDI.

The mid-term review has involved a detailed analysis of four of the IDI's capacity building programs, determined at the inception stage:

- The “Bilateral Support” program,
- the “Audit of Externally Funded Projects in Agriculture and Food Security Sector” program,
- the “3i Program”, and
- the “CBC Support Program” (between 2014 and 2016).

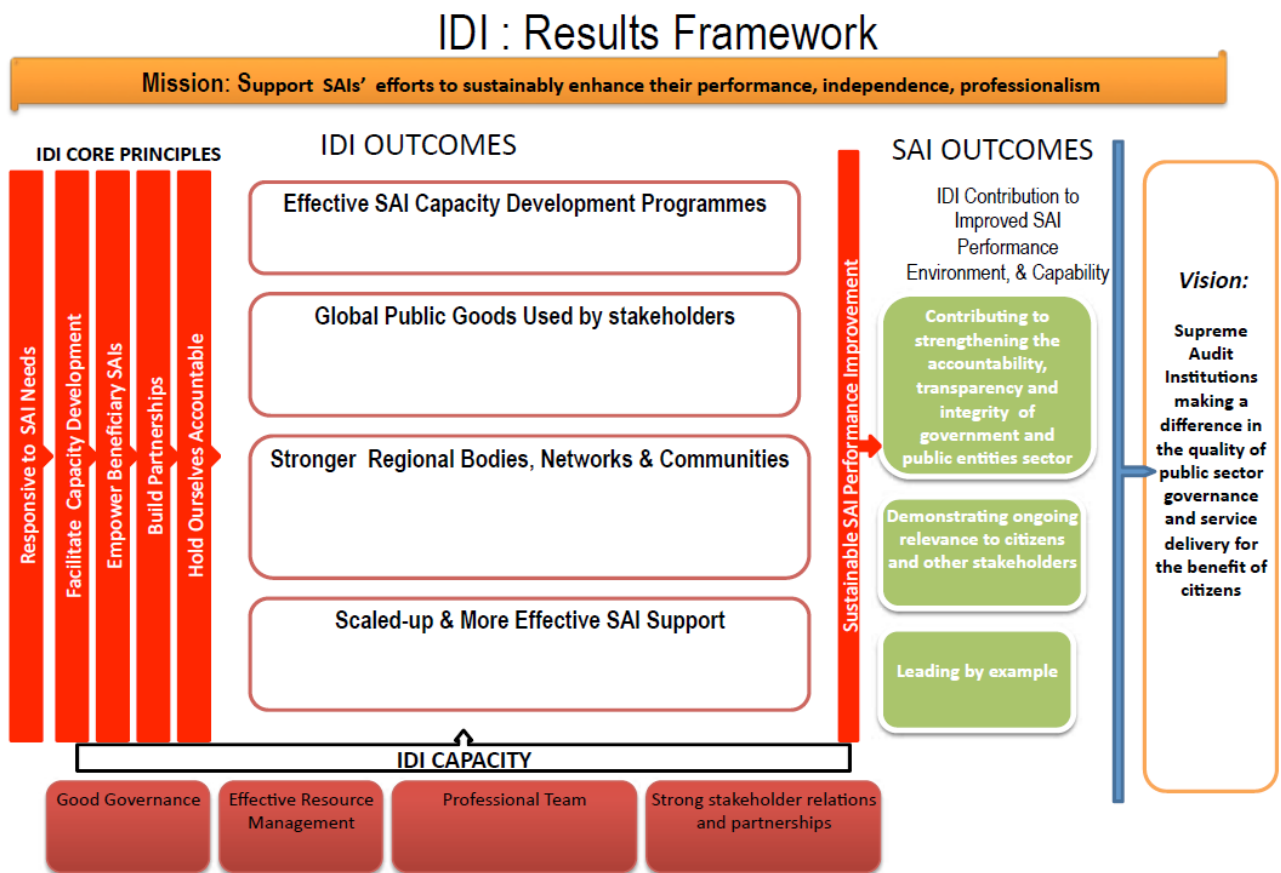
The detailed analysis of the specific programs has involved a desk review of documentation, and telephone/skype interviews with key stakeholders in the program and participants.

This desk review is based on a review of documentation and evidence covering period between 2014 up to the end of 2016. If additional evidence from 2017 is used, this is indicated in the report.

2. The Starting Point: The IDI's Strategic Plan 2014-2018

In the IDI's *Strategic Plan 2014-2018*, the IDI established a set of strategic priorities for the SAIs it supports. Measurable indicators were also defined to assess progress made by the SAIs (SAI Outcome Indicators). The IDI also defined IDI Outcomes and indicators to establish a direction for its work and measurements of progress. The SAI and IDI Outcome Indicators were established from a baseline (for most of the indicators where it was possible to establish a baseline). The SAI Outcome Indicators were to be monitored every three years and the IDI Outcome Indicators, annually.

The IDI's method to achieve the IDI Outcomes is the IDI's Service Delivery Model (how it works). The resources and institutional arrangements include its governance (the IDI board and leadership structure), human resources (staff as well as network of experts from the INTOSAI and other communities), and financial resources. This is illustrated in the IDI's Results Framework:



In IDI's *Strategic Plan 2014-2018*, the IDI planned to carry out a number of activities and implement strategies during the period in order to achieve the IDI and SAI Outcomes. This mid-term review will assess the extent to which these activities and strategies have been implemented, see the box below.

IDI planned strategies and activities:

- Develop, implement, monitor and evaluate capacity building programs to SAIs. The IDI aimed to:
 - Deliver capacity development programs addressing SAI's needs,
 - Establishing a systems for collecting baseline data, better documenting of needs, monitoring and evaluation of program outcomes,
 - Explore accreditation options for SAI staff and management,
 - Establish its own Learning Management Systems through which e-learning courses can be offered,
 - Promote and support gender equality,
 - Offer bilateral support to SAIs in developing countries.
- Develop and offer Global Public Goods. The IDI was to:
 - Create, disseminate and support the use of Global Public Goods,
 - Establish a research function,
 - Quality assure Global Public Goods.
- Support the creation of stronger regional bodies, networks and communities by;
 - Creating pools of champions and experts,
 - Supporting regional bodies in developing and implementing strategic plans,
 - Partnering with regional bodies to design, develop and delivery comprehensive capacity development programs,
 - Helping regional bodies in accessing funding for their programs,
 - Using its portal for fostering knowledge networks and communities of practice.
- Implement the above mentioned activities through a capable organization offering scaled up and effective support to SAIs. The IDI committed to certain measure to improve its internal organization:
 - Restructure the IDI board,
 - Review and restructure the IDI Secretariat,
 - Improve policies and procedures related to planning, monitoring, reporting and evaluation,
 - Diversify funding sources,
 - Introduce a resource management system,
 - Offer programs on a cost-recovery basis,
 - Create in-house capacity for delivering web-based learning solutions.

The report presents observations as to the implementation of each of the planned strategies listed above. The final chapter summarizes the achievement of target indicators established for SAI and IDI Outcomes and concludes with recommendations going forward.

3. Developing and Implementing Capacity Building Programs

During the period 2014 to 2017 the IDI's portfolio of capacity building programs has changed substantially; in the number of programs being implemented; in the modality by which the capacity building is being offered and; in terms of the topic/subject of the capacity building.

3.1 Capacity Building Programs Addressing SAI's Needs

In this sub-chapter the review analyzes:

- a) the program selection process,
- b) the process of designing a capacity building program,
- c) the delivery of the capacity building program, and
- d) if the expected result for the programs have been achieved.

3.1.1 The program selection process

In 2014 the IDI began planning a set of seven new programs (see Appendix 3 for a list of the IDI's capacity building programs during the period of review). The IDI's Core Principles establish that the IDI should be responsive to SAI needs. This is especially important in the process to select capacity building programs to be delivered. The IDI has endeavored to collect evidence on SAI needs, ensure that it works in accordance with INTOSAI's guiding documents, selects programs with regional bodies and worked to address donor requests.

Establishing SAI needs

The SAI needs were identified in the *Global SAI Stocktaking Report 2014* and showed five main capacity building needs:

- SAI independence and legal framework,
- Supporting SAIs in their stakeholder relations,
- Preventing and detecting fraud,
- ISSAI implementation, and
- SAI strategy development and performance measurement and reporting.

Link to INTOSAI guiding documents

The *INTOSAI Strategic Plan 2011-2016* established four goals of which the first three were relevant to help the IDI select and prioritize capacity building initiatives:

INTOSAI Strategic Plan 2011-2016

Goal 1: Promote strong, independent, and multidisciplinary SAIs and encourage good governance, by: (1) providing and maintaining International Standards of Supreme Audit Institutions (ISSAIs) and (2) contributing to the development and adoption of appropriate and effective professional standards.

Goal 2: Build the capabilities and professional capacities of SAIs through training, technical assistance, information sharing, and other capacity building activities.

Goal 3: Encourage SAI cooperation, collaboration, and continuous improvement through knowledge sharing, including providing benchmarks, conducting best practice studies, producing audit guidance material, and performing research on issues of mutual interest and concern.

In 2017, INTOSAI's new strategic plan covering the period 2017-2022 came into operation. It introduced five crosscutting priorities where Priority 1 (Advocating for and supporting the independence of SAIs), and Priority 2 (Contributing to the follow-up and review of the SDGs...) are directly in line with two of IDI's most recent programs: "Auditing Sustainable Development

Goals” and “SAI Independence”, launched in 2017. The IDI has also designed and delivered programs based on donor demand which is in accordance with the IDI’s policy.

Programs selected with regional bodies

At the IDI regional meetings held between IDI and the regional bodies each year, the IDI gathered information from the regional bodies and individual SAIs on what their priorities were regarding capacity development. One example, was in 2017 when IDI gathered information from 105 SAIs which helped develop a prioritized list of IDI programs. This is a participatory manner for IDI to involve its target group and at the same time be able to plan the delivery of its programs in accordance with demand.

IDI’s internal selection process

The IDI developed an internal process for prioritizing and selecting capacity building programs where each initiative was scored against SAI needs, the INTOSAI community’s strategic plan, donor initiatives and the Global Call for Proposals (GCP) managed by the Secretariat, among other sources. The initiative was also scored against the potential to fulfill SAI and IDI Outcomes. The programs initiated in 2014 were commensurate with identified SAI needs as well as INTOSAI priorities. However, IDI’s selection process has not been consistently applied to all potential programs:

- Five of the 14 capacity building launched between 2014 and 2016 appear not to have been assessed using the selection process².
- The minimum score needed to take a program forward appears to have been changed for certain programs.

An analysis³ of the programs subject to detailed analysis by the review team shows that:

IDI program	Initiated by
Bilateral Support Program	Developed based on a mandate from the INCOSAI 2013
Auditing externally funded projects in agriculture and food security sector program	Request from IFAD
3i Program	Mandated by INTOSAI in 2010
CBC Support Program	Request from CBC

During the period of review, IDI’s program portfolio has expanded with a large number of new programs. However, there have been indications that this substantial expansion has put a strain on the IDI’s human resources and ability to manage such a large portfolio of new programs. Activities have been deferred due to lack of personnel resources⁴, and two⁵ of the programs initiated in 2015 are still in the development phase (as per November 2017). At the same time, the number of staff in the IDI’s program department has increased only slightly over the period while the number of capacity building programs being delivered has increased.

² The programs launched during the period that do not appear to have been assessed using the selection process are: “SAI Strategy, Performance, Measurement and Reporting”, “SAI Young Leaders”, “Auditing SDGs”, “ToT for Gulf States” and “SAI Independence”.

³ See appendices 4-7 for the reports presenting the analysis of each program.

⁴ PAR 2016.

⁵ SAI Young Leaders and Auditing SDGs.

	2014	2015	2016
IDI staff in the capacity development team	12	16	13
Number of new programs launched	6	7	1
Number of programs being delivered ⁶	7	10	9

Feedback from stakeholders interviewed, shows that there is a worry that the IDI is “spreading itself thin” and that SAIs are not able to participate in many different programs. A selection process is important to be able to plan and prioritize among demands, requests and needs. Although programs are implemented over a long time period, the availability of both IDI and SAI resource persons and SAI participants is key to high-quality program design and delivery.

Conclusion

IDI is highly sensitive to the demands of its stakeholders and needs as expressed by INTOSAI, its regional bodies and individual SAIs. However, the process of prioritizing and selecting capacity building programs introduced in 2014 has not been implemented throughout the period. This may have resulted in strained staff resources and deferred activities in programs. This is an important risk as it affects the quality of the programs and IDI’s ability to deliver according to plan. The IDI should consider reintroducing the prioritization process it initiated in 2014 and also consider the availability of IDI, SAI and external resource persons needed when selecting programs.

3.1.2 Design of capacity building programs

IDI’s capacity building programs are designed using a program-specific results framework against which progress is measured. For most programs, program-specific SAI outcomes are established e.g. “number of participating SAIs which issue audit report on xxx within the xx time frame”. An analysis of the program-specific SAI outcomes of the four programs shows that:

IDI program	Outcomes linked to any of the four SAI Outcomes in IDI’s <i>Strategic Plan 2014-2018</i>
Bilateral Support Program	Yes. There is a causal link between program-specific SAI outcomes and the SAI outcomes in IDI’s <i>Strategic Plan 2014-2018</i> .
Auditing externally funded projects in agriculture and food security sector program	Yes. There is a causal link between program-specific SAI outcomes and the SAI outcomes in IDI’s <i>Strategic Plan 2014-2018</i> .
3i Program	The program was designed and developed prior to the establishment of IDI’s <i>Strategic Plan 2014-2018</i> .
CBC Support Program	The program was designed and developed prior to the establishment of IDI’s <i>Strategic Plan 2014-2018</i> .

An analysis of the program-specific SAI outcomes shows that these appear to be relevant outcomes, but the case for how achievement of these will help achieve the four SAI Outcomes established in the *Strategic Plan* is not clear. The problem appears to lie in how the IDI has defined the four SAI Outcomes in the *Strategic Plan*. These read more like impact goals e.g. “SAIs leading by example” and can only be achieved in the long term. It is also unlikely that any program will be able to show a causal link to achievement of these as the chain of causation is too

⁶ Defined as the program is past the design phase and where the program is being delivered to participants.

long. The IDI needs to consider defining a hierarchy of results: output (which contributes to) outcome (which feeds into) impact.

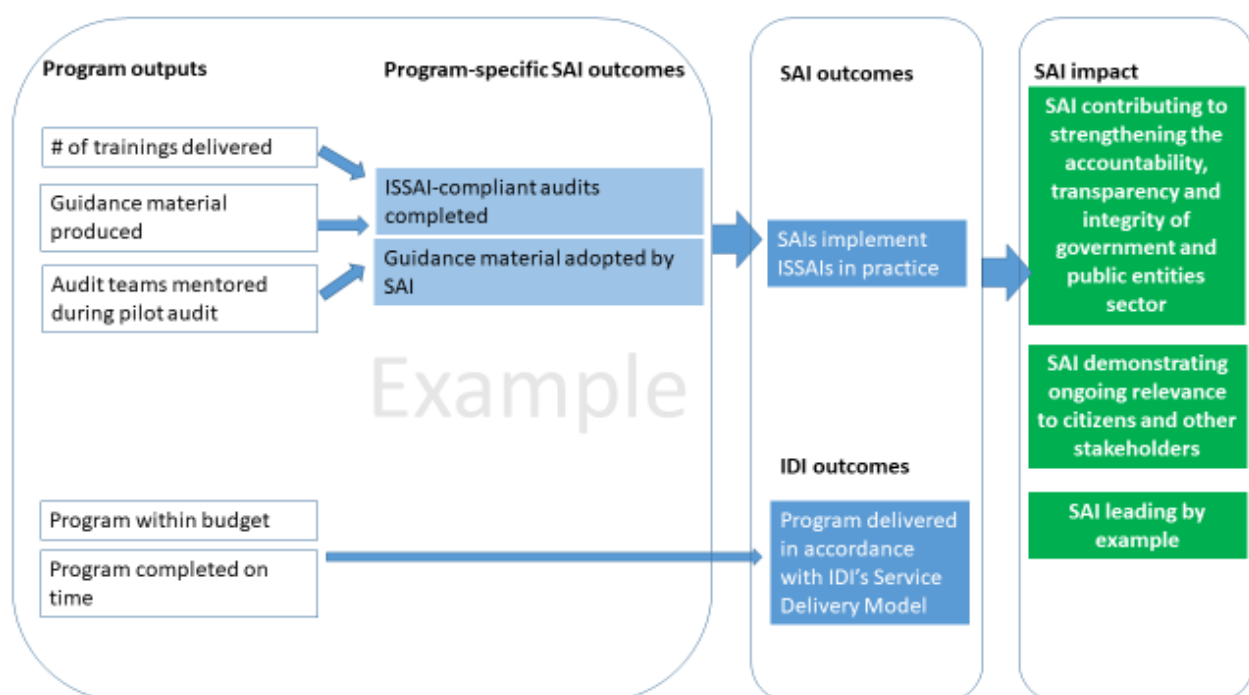
The program result frameworks also includes program-specific IDI outcomes. An analysis of the four programs included in this review for detailed analysis shows:

IDI program	Outcomes linked to IDI Outcome in IDI's <i>Strategic Plan 2014-2018</i>
Bilateral Support Program	Yes. The program-specific IDI Outcomes include "Carrying out SAI-PMF and iCATS" and "Development of a Bilateral Support Policy". There is a causal link to the IDI Outcome 2: "Use of Global Public Goods".
Auditing externally funded projects in agriculture and food security sector program	Yes. The program-specific IDI Outcome is "SAIs use trained teams and guidance in conducting audits..." which is linked to the IDI outcomes in IDI's <i>Strategic Plan 2014-2018</i> .
3i Program	The program was designed and developed prior to the establishment of IDI's <i>Strategic Plan 2014-2018</i> . The program-specific IDI outcomes include "...start ISSAI implementation" and "issue audit reports of ISSAI based pilot audits", which clearly link to the SAI outcomes in IDI's <i>Strategic Plan 2014-2018</i> .
CBC Support Program	The program was designed and developed prior to the establishment of IDI's <i>Strategic Plan 2014-2018</i> and the link to the IDI Outcomes is therefore not evident. The program-specific IDI Outcomes relate to attendance and representation at CBC meetings and to develop and make use of the CBC capacity building guides.

The issue is, again, the hierarchy of results. An analysis of the program-specific IDI outcomes for the programs listed above does not show causal links to either IDI or SAI outcomes as defined in the *Strategic Plan*.

Although the IDI is, as explained in the *Strategic Plan*, not responsible for the achievement of the SAI outcomes listed in the *Strategic Plan 2014-2018*, the IDI aims to contribute to the SAI outcomes. As such, each of the IDI's capacity building programs needs to be designed in a manner that allows an understanding of how the successful completion of the capacity building program will contribute to the SAI Outcomes. An example of a lack of causal link is how "attendance at the CBC meetings" will help a SAI to implement the ISSAIs, or even if there are other activities/strategies that may be better suited to achieving that outcome.

It may be possible to simplify the results hierarchy, using many of the IDI's current outcome and indicators. A possible way forward is illustrated below.



The design of the programs is, furthermore, to be carried out involving SAI leadership, according to IDI's Service Delivery Model. This is clearly true in three of the programs analyzed (Bilateral Support, Auditing externally funded projects in agriculture and food security sector program and the 3i Program). The CBC support program began as an initiative from the CBC and after negotiations with CBC, the donor (DFID) and IDI the original aim was expanded to include capacity building of SAIs on a selection of topics. Regional bodies and SAI leadership were closely involved in selecting the topics of the regional capacity building initiatives.

The IDI's standard process for developing a program includes the development of the results framework, guidance/course material and the program itself (eLearning, training, mentoring etc.). The traditional manner for the IDI to do this has been to invite a group of experts from the INTOSAI community and, in many cases, external experts, to develop the capacity building program. However, there has been criticism put forward by stakeholders interviewed as to the selection of experts involved in the development process. An example is the program "Audit of lending and borrowing frameworks" which includes aspects on sovereign debt and public financial management, where the program designers elected to use the UN *Principles on Promoting responsible sovereign lending and borrowing* as a basis for the technical content of the program. Neither World Bank or IMF experts were involved in the program. These institutions could have been an important partners and could, for future public financial management topics, be involved or consulted in program design or delivery.. Another is the development of the program "SAI engaging with stakeholders", where the International Budget Partnership (IBP) was involved in a limited capacity⁷ but could, together with the Global Initiative for Fiscal Transparency (GIFT⁸) have been involved as partners considering their experience from research on government transparency regarding public financial management

⁷ The IBP commented on the guide and courseware developed.

⁸ www.fiscaltransparency.net

and their large networks of CSO's interacting with SAIs. The IDI has partnered with the UN and the IBP in the design of the Auditing SDGs program which is a topic new to all SAIs where the audit scope reaches beyond state agencies to the private and civil society sector and non-SAI specific competence is needed.

The "Young Leadership program" is a new type of program where the IDI aims to enhance leadership skills to SAI staff. It includes non-SAI specific topics such as emotional intelligence, leadership theory and skills. Such topics are also offered by a range of business schools, management institutes and experts, all with substantial experience from both public and private sectors. There is a need to carefully consider IDI's unique 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), IDI may need to prioritize the SAI-specific capacity building programs.

In launching non-SAI specific programs IDI needs to consider its design process to ensure that it involves the relevant subject matter experts in, increasingly, specialized capacity building programs. This will require IDI to search more broadly for expertise when designing its programs. Staff need a different network to draw experts from and different competencies than what has been required in when offering more technical, SAI-specific capacity building.

Conclusion

The lack of causal link between program aims/goals/outcomes and IDI's overall outcomes has meant that all programs have been assessed as contributing to IDI's overall strategic priorities. It has also meant that alternative strategies/programs have not been considered i.e. not posing the question "is a capacity building program the best manner of achieving outcome X". These factors, combined with a selection process that was only applied once, may have contributed to the IDI's stretched resources. The IDI is recommended to review its process for designing capacity building programs in order to use the IDI's results framework as a selection tool i.e. to prioritize among capacity building programs

3.1.3 Delivery of the capacity building program

In accordance with the IDI's strategy, all capacity development programs should be delivered in accordance with the IDI's Service Delivery Model. It is a relevant model, attempting to ensure that the SAIs are part of the design, that relevant experts are included in delivery and that programs are delivered on time and within budget. Of the four programs selected for in depth analysis, the Bilateral Support program follows a separate set of criteria established in the *Bilateral Support Policy* and therefore the Service Delivery Model is not relevant to that specific program. The analysis of the three remaining programs shows:

IDI Service Delivery Criteria for Capacity building programs	3i Program	Auditing externally funded projects in agriculture and food security sector program	CBC program
a) Selected on the basis of criteria defined by the IDI	No, initiated prior to 2014	Yes	No, initiated prior to 2014
b) Beneficiary SAI leadership actively involved in program selection and design and beneficiary SAIs resource persons participate in design, development and delivery.	Yes	Yes	Not in initial design but IDI included SAIs and regions in the design of capacity building activities.
c) Results framework that integrates at least two of the three aspects of capacity development i.e. institutional, organizational and professional staff capacity.	Yes	Yes	Yes
d) IDI core values and principles are respected	Yes	Yes	Yes
e) IDI partners with relevant INTOSAI Committees, Working Groups and/ or regions	Yes	Yes	Yes
f) Program expenditure did not exceed the final budget by more than 10%	Yes	Yes	Yes
g) Program was completed no more than three months after the planned/revised completion date	n.a. due for completion 2019	n.a. due for completion end of 2017	Yes

A desk review of all the capacity building programs showed the following:

IDI Service Delivery Criteria for Capacity building programs	Compliance	Number of programs
a) Selected on the basis of criteria defined by the IDI	Partially met	Five of 14 capacity building programs initiated 2014 and onwards went through the prioritization and selection process. The selection process appears to have occurred only once and not during 2015 and 2016.
b) Beneficiary SAI leadership actively involved in program selection and design and beneficiary SAIs resource persons participate in design, development and delivery.	Met	15 of the 17 programs have involved resource persons from beneficiary SAIs or INTOSAI bodies in the design and development ⁹⁹ . All programs have involved SAI resource persons in the delivery. IDI has involved SAI leadership in the selection of programs.

⁹⁹ Bilateral support program, SAI Independence: resource persons from SAIs where involved in the design, but not from the beneficiary SAIs as beneficiary SAIs had not been selected at the time.

IDI Service Delivery Criteria for Capacity building programs	Compliance	Number of programs
		All capacity building programs show SAI leadership involved in the design.
c) Results framework that integrates at least two of the three aspects of capacity development i.e. institutional, organizational and professional staff capacity.	Met	All programs show at least two aspects. For four of the programs there was no results framework presented in the Appendix to the PAR for 2015 and 2016.
d) IDI core values and principles are respected	Met	13 of the 17 programs showed a clear link to SAI needs. ¹⁰
e) IDI partners with relevant INTOSAI Committees, Working Groups and/ or regions	Met	True in all programs. In six of the programs the IDI partnered not with INTOSAI committees but with other relevant actors (e.g. IFAD)
f) Program expenditure did not exceed the final budget by more than 10%	Met	True for all programs reviewed.
g) Program was completed no more than three months after the planned/revised completion date	Met	Six of the programs were delayed or had deferred components.

The analysis of the program delivery shows that the IDI has fulfilled most of the requirements of the Service Delivery Model. However, the review team's analysis of all programs launched during the period of review shows that about half of all capacity building programs have complied with all the criteria above. There are criteria in the list above that are subjective and may need clarification e.g. "IDI core values and principles" and the criteria "Selected on the basis of criteria defined by the IDI". The clarification of the criteria above would also facilitate more frequent monitoring instead of at the end of a program and after the evaluation.

Conclusion

The IDI's Service Delivery Model is a relevant model, and the analysis of the program delivery shows that IDI has fulfilled most of the requirements for the four programs assessed in detail. The main aspect not complied with is the selection process.

3.1.4 Result achievement of the capacity building programs

The IDI monitors program progress against the program results framework. The following table presents the conclusions as to the achievement of outcomes for the four programs that have been studied in detail by the review team (see the appendices for the detailed analysis of each of the four programs).

¹⁰ The following four programs appear to fulfil some but not all of the six criteria for respecting IDI core values and principles: Audit of Lending and Borrowing Frameworks, IT Audit, Strategy, Performance Measurement & Reporting and Enhancing eLearning Capacity.

Program outcomes achieved	Bilateral support	3i Program	Auditing externally funded projects in agriculture and food security sector program	CBC program
SAI Program Outcomes	0 of 3 outcomes achieved	3 of 3 achieved ¹¹	1 of 1 achieved ¹²	1 of 4 achieved
IDI Program Outcomes	2 of 4 outcomes achieved	(none due for assessment)	1 of 1 achieved	2 of 2 achieved

The 3i and Auditing externally funded projects in agriculture and food security sector programs were found to have achieved all of the outcomes expected at the time of the assessment (as several were not due for assessment). The CBC Support program and the Bilateral Support programs, however, had not achieved the expected SAI outcomes. In the case of the Auditing externally funded projects in agriculture and food security sector program, deferring an independent quality assurance of the audit reports has meant that it has not been possible to assess if one of the key outcomes has been achieved (the number of financial audits meeting applicable financial audit ISSAI requirements).

In the case of the CBC Support program, only one of the SAI outcomes was partially achieved. The component aimed at supporting the Human Resource (HR) function in SAIs in CREFIAP was hampered by the institutional frameworks that the SAIs operated under whereby the SAIs could not fully implement the HR strategies. This factor should have been considered in the baseline or contextual analysis in order to design a more relevant program prior to beginning work with the SAIs. One of the expected SAI outcomes was to be measured using SAI-PMF data, but this was not done.

The Bilateral Support program achieves two of four targets established. However, there are two mitigating factors; firstly, the current situation for the participating SAIs makes any reform extremely difficult. Secondly, the plan was ambitious and establishing quantitative indicators for success may have been too ambitious for SAIs facing fundamental internal and external challenges. However, although progress was fairly slow during 2015 and 2016, this has changed over recent months and the support projects in Somalia and South Sudan are now showing signs real progress. In the future, it may be more relevant to establish process goal for the components of the Bilateral Support program: e.g. “SAIs showing evidenced-based progress towards xxx”.

The feedback from participants of all programs was very positive in terms of interaction with the participants. Stakeholders were extremely positive about the support received from IDI in the bilateral support program; 3i participant feedback showed a generally high level of satisfaction, and feedback from participants of the Auditing externally funded projects in agriculture and food security sector and CBC support programs pointed to an increase in personal knowledge and an improvement in the quality of project audits carried out. Participating SAIs in all programs reviewed clearly valued the IDI’s conduct and management of the programs. This is also attested

¹¹ Two outcomes for the 3i program are not due to be assessed until 2019.

¹² Two outcomes for the Auditing externally funded projects in agriculture and food security sector program have not been assessed yet and one outcome is not due for assessment.

to by external stakeholders interviewed where the IDI is seen as a deliverer of high-quality capacity building and that the experts and IDI staff are very knowledgeable, professional and engaged.

Learning from the four programs analyzed included:

- Ensuring that relevant and feasible program-specific outcomes are established. In some cases (Bilateral support and 3i programs) the expected outcomes and indicators were considered to be very ambitious.
- Using the SAI-PMF to measure outcome is a good, evidence-based practice, but needs to be communicated, agreed and (possibly) budgeted for at the planning stage in order for the SAIs and the IDI to measure outcome using this tool. It also needs follow-through by the IDI program manager.
- Mentoring, providing on-site or on-line support, holding review meetings and monitoring implementation of audit work in the programs greatly assisted the participants and increased the success of programs.
- Involvement of SAI Heads in planning program deliverables helped in keeping commitments and in timely reporting in line with requirements.

Conclusion

The review team's detailed analysis of four capacity building programs showed that two programs, the 3i program and Auditing externally funded projects in agriculture and food security sector program, achieved the program-specific SAI outcome goals. Two of the four were assessed to have achieved the program-specific IDI outcome goals. The main issues faced in achieving performance was that expected outcomes were not feasible.

The feedback from participants of all programs was very positive in terms of interaction with the participants and supporting SAIs during the implementation of the programs was key to the success.

3.2 Collecting baseline data, documenting needs and M&E of program outcomes

The IDI's systems for collecting and documenting needs, programs and monitoring outcomes comprises:

- The *Global Survey* – done in 2013 and 2017,
- The *INCOSAI 2016 Global Survey*,
- The SAI-PMF,
- External sources such as the IBP's *Open Budget Survey* (OBS) and data from public PEFA reports,
- IDI's system for developing results matrices for each program and monitoring progress,
- IDI statistics on participants, champions, facilitators and use of Global Public Goods collected regularly by IDI,
- External evaluations of completed capacity building programs, and
- Internal self-assessment of each capacity building program and compliance with IDI's service delivery model.

The IDI has established a system to monitor progress that is both evidence based, and objective in terms of relying on external sources of data (from surveys, evaluations, assessments etc.). It

provides IDI with reliable data from a variety of sources. Only two capacity building programs have been evaluated during the period 2014 to 2017 (the 3i Program has been evaluated twice and the CBC Support Program once).

The analysis of the CBC Support program showed that the component aiming at supporting the HR function in SAIs in CREFIAF was hampered by the institutional frameworks that the SAIs operated under whereby the SAIs could not fully implement the HR strategies. Without the mandate to recruit, establish salaries or even determine the appropriate size of the SAI, working on a HRM system was not possible for many participating SAIs. This factor should have been included in the base-line or contextual analysis in order to find a solution prior to beginning work with the SAIs. A thorough contextual analysis and gathering of base line data prior to planning a program would alert the IDI to facts that may hinder outcomes from being achieved and/or mean changing the scope, method of delivery or other aspects of the program to ensure that the problems identified in the context analysis are addressed.

The monitoring of program-related outcomes has been done against the milestones established for each program. In one case, one of the expected SAI outcomes was to be measured using SAI-PMF data for specific dimensions, which was not done. The manner of assessing this outcome using evidence-based SAI-PMF data is good practice, but unless this is communicated and agreed with the participating SAIs at the outset, and a SAI-PMF assessment of the specific dimensions is carried out, measuring achievement is not possible. When establishing outcome goals the IDI needs to ensure that the outcomes are feasible and that monitoring of progress is planned for (especially if specific monitoring tools are to be used e.g. the SAI-PMF).

In one program analyzed (the CBC Support program) the goals were changed during the program period, and a review of the results frameworks for all programs during the period shows that there is sometimes a confusion between outputs and inputs.

Conclusion

The IDI has established several systems for monitoring and evaluating its performance and progress against the SAI and IDI Outcome Indicators that are comprehensive, evidence-based and objective. However, the review team has found that some of the program outcome goals are lacking in feasibility (the context analysis or base line appears to be lacking or limited) and that monitoring of progress is not planned for (if specific tools are to be used e.g. the SAI-PMF).

3.3 Exploring accreditation options

The IDI's experience from supporting the implementation of the ISSAIs gave rise to a need to ensure that SAI auditors have the professional competence needed to implement the ISSAIs. A discussion regarding developing a certification and/or accreditation system within INTOSAI began and resulted in the creation of the Task Group on INTOSAI Auditor Certification. Feedback from INTOSAI stakeholders interviewed indicates that the issue of accreditation of SAI professionals remains an important priority. Stakeholders stated that this was a necessary step to ensure full ISSAI implementation.

Developments with regard to furthering the process towards the certification of SAI auditors have included:

- Drafting of the document: *Professional development in INTOSAI – a white paper*,
- Contribution to the work of the Task Group on INTOSAI Auditor Certification,
- Facilitation and drafting of Competency framework for public sector audit professionals at SAIs (presented at INCOSAI 2016),
- Preparation of a position paper on enabling mechanism required to facilitate and structure professional development at SAI level (presented at INCOSAI 2016).

The IDI has been heavily involved in all the steps above. The most recent INTOSAI *Strategic Plan 2017-2022*, as well as decisions at the most recent INCOSAI meeting, show the INTOSAI's commitment towards improving competencies, professional skills, ethics, values and attitudes of public sector auditors.

The most recent development is the IDI's plans to pilot a certification program based on the competency framework, as part of the 3i program.

Conclusion

The INTOSAI community appears to have made substantial progress towards ensuring SAI auditors' professional competence with the active support of the IDI. The IDI has been instrumental in carrying out research, supporting and facilitating the work of the Task Group on INTOSAI Auditor Certification and drafting supporting documentation.

3.4 Establishing a Learning Management Systems and in-house capacity for delivering web-based learning

The IDI's eLearning portal and Learning Management System (LMS) was set up in 2015 (in English) and in Arabic, French and Spanish in 2016. It is used to deliver courses on line, conduct surveys, develop communities of practice and provide on-line support to participants and auditors during implementation of a program.

By the end of 2016, the IDI had 1,844 registered users on the eLearning platform enrolled in eLearning Courses and Communities of practice. Of the IDI's capacity building programs implemented since 2014, all but two programs¹³ have included on-line components.

The IDI also helps SAIs and regional INTOSAI bodies wishing to set up their own LMS and has developed a handbook and provided training based on a competency framework. During the period the IDI helped ASOSAI to set up an LMS as a pilot and has also supported CAROSAI and EUROSAI.

Conclusion

This aim has been achieved with the IDI having an established and functioning LMS and eLearning portal that is actively being used in most capacity building programs the IDI offers and which is also being rolled out, beginning with ASOSAI.

¹³ The two programs that did not appear to include on-line components were the "Certification Programme for Training Specialists in ARABOSAI (2014) and the "Certification Programme for Training Specialists from Arab Gulf State SAIs (2015).

3.5 Promoting and supporting gender equality

The IDI has had the ambition to encourage diversity and gender equality, both within its own organization and in its capacity building programs. This was reflected in the IDI Outcome Indicators in the *Strategic Plan 2014-2018* where the aim was to have an equal gender balance in resource teams, and program participants.

The IDI's results show a decline in female participants over the period and in resource persons used in programs. The IDI has encouraged participating SAIs to send female participants, and the share has improved, but is still below IDI's target level. The IDI has also made an effort to train and certify female facilitators and champions in order to improve the gender balance.

The IDI's staff is well balanced with regard to gender and the female members of the IDI's board are now in majority as compared to three years ago. The table below shows the results for 2016.

Gender balance in the IDI	Baseline (2014)	Results (2016)
% of female participants in IDI programs	41	34
% of female resource persons developed	24	41
% of female resource persons used in programs	51	38
% of female IDI staff ¹⁴	No base line data in results framework	50
% of female IDI Board members	30	70

Conclusion

The IDI has actively encouraged female participation in its programs and has trained an increasing number of women to become resource persons. However, the goals of achieving at least 40 percent female participation in programs and 50 percent of resource persons being women have not been reached. IDI encourages female participation in its programs, but the nomination of participants is done by the SAIs which is the reason for the low gender balance among program participants.

3.6 Bilateral support to specific SAIs

The IDI introduced the concept of bilateral support in its *Strategic Plan 2014-2018*. This is part of the IDI's approach and an additional manner of collaborating with SAIs. It is also a response to challenges that the IDI experienced with SAIs operating in very fragile countries. The format for this intervention was approved by the Board in March 2017 and presented in the *IDI Bilateral Support Policy*. The seven principles guiding the IDI's Bilateral Support projects and the conclusions from the review team's analysis show that a majority of the principles have been met are shown below:

¹⁴ As per the presentation on idi.no.

Bilateral Support Principle	Principle met ¹⁵
Partner-driven process towards ISSAI compliance	Met. Project plan driven by the SAI with support from the IDI. Staff development and ensuring NAC are up to date with international standards included in project outputs/outcomes.
Holistic and change oriented approach using the SAI Strategic Management Framework	Met. A comprehensive capacity development project covering organizational and professional development. In addition, project plans to support delivery of specific audits.
Peer-to-peer support by experienced resource persons	Met. Project includes advisors from the IDI, AFROSAI-E, other national SAIs (Kenya, Uganda and Norway)
Presence and continuity	Too Early. Project is planned to last until 2020. During this time there should be ample opportunity to provide presence and continuity.
Partnerships and active coordination with INTOSAI regions and development partners	Met. Project provides excellent example of cooperation. The IDI co-ordinates and provides overall management of the project. Inputs from AFROSAI-E and other national SAIs (Kenya, Uganda and Norway). It is also partly funded by the Norwegian Ministry of Foreign Affairs.
Flexibility and continuous learning	Too Early. Will be tested as project progresses.
Management of risks	Met. Cooperation Agreement includes risk assessment.

The feedback from the recipient SAIs is extremely positive and peers in this process also attest to the fact that it is the recipient SAI that sets the pace of the program. However, there have been some difficulties in coordinating the peer-to-peer support (from other SAIs to the recipient SAI) and to make timely progress against the outcome goals.

Conclusion

The IDI has developed a new modality for offering support, its Bilateral Support program which has been/or is being implemented in three SAIs. The review has shown that some expected outcomes for the specific bilateral support programs have been achieved so far. However, the IDI is learning by doing and working in countries where institutional reform is extremely difficult. The specific Bilateral Support projects are ambitious and delays occur, to be followed by new impetus and activities. Momentum in the Somalia and South Sudan projects have now picked up and signs are good that real progress can be made. As this type of support is highly resource intensive, both for the IDI and for the peers participating, the IDI may wish to consider removing the quantitative target for Bilateral Support programs in future planning cycles and introduce a process-goal instead.

¹⁵ Based on the National Audit Chamber of South Sudan project. The original support to Somalia was delivered prior to the implementation of this policy and therefore the support to National Audit Chamber of South Sudan was considered here.

4. Develop and offer Global Public Goods

The IDI's *Strategic Plan 2014-2018* established the IDI's strategies to be to:

- Create, disseminate and support the use of Global Public Goods,
- Establish a research function, and
- Quality assure Global Public Goods.

Each of these strategies are examined below.

4.1 Create, disseminate and support the use of Global Public Goods

During the period the IDI has created and contributed to at least 16 handbooks, guidance materials and reports during the period and disseminated both their own and other institutions' tools. The IDI has also contributed to the ISSAIs (level 2, 3 and 4 in all three types of SAI-audits) and prepared a *Protocol for the development and maintenance of IDI Global Public Goods*.

Data from the *2017 Global Survey* shows that 83 percent of respondents used the IDI Global Public Goods, and 93 percent of these were SAIs from developing countries. The most used Global Public Goods produced by the IDI are:

- *The ISSAI Implementation Handbooks* (58 percent of respondents use these),
- The SAI PMF (45 percent of respondents used this), and
- *The Strategic Planning Handbook* (used by 37 percent of respondents).

A search for the various Global Public Goods that the IDI lists in its PAR reports as published and available shows that the documents are scattered on different portals and pages on the IDI's website, in the IDI's eLearning portal and on web-sites managed by other institutions. Some documents can be located on the Knowledge Sharing Committee portal (KSC-IDI portal¹⁶), others on the INTOSAI community portal and others, again, can be found (with certain difficulty) on the IDI's website. Some documents have not been found by the review team, although listed as Global Public Goods by the IDI¹⁷. However, there does not appear to be one page where all the IDI's Global Public Goods are collected and/or linking to Global Public Goods produced by the IDI's partners. This was also commented on by stakeholders interviewed. In order to facilitate the use of the IDI's Global Public Goods, ease of access is important and should become a priority for the IDI.

Conclusion

The IDI has, during the period, produced at least 16 tools, handbooks and guidance documents and contributed to several more. According to the most recent *2017 Global Survey*, a majority of SAIs in developing countries use the IDI's tools and handbooks. Collecting IDI's Global Public Goods in one place would ease access and possibly increase use.

¹⁶ www.intosaicommunity.org

¹⁷ "Protocol for the development and maintenance of IDI Global Public Goods", "ISSAI Certification programmes", "Moving towards greater SAI Independence", "Compendium of findings of audits of lending and borrowing frameworks", "Financial and Compliance Audit Models for Auditing Externally Funded Projects in Agriculture and Food Security Sector", "Guidance on Evaluation of Capacity Development Programmes as part of Guidance Note on Strengthening Evaluations of SAI Interventions".

4.2 Establishment of a research function

In the Strategic Plan 2014-2018, the IDI planned to set up a research function to support the development of global public goods. This was to be part of the process to quality assure and update IDI's Global Public Goods. During the strategy period, research done in order to develop Global Public Goods has been incorporated into the Global Public Goods and not published separately. This process has been documented and established in the *Protocol for Quality Assurance of IDI's Global Public Goods*. This appears to be a relevant prioritization considering the variety in the research to be conducted. The monitoring of research quality is done by the new Strategic Support Unit (SSU) with the responsibility to quality review IDI's Global Public Goods.

Conclusion

The research function has been established as part of IDI's quality assurance of Global Public Goods process. A separate research function was not deemed necessary and the responsibility for monitoring research quality rests with the SSU.

4.3 Quality assure of Global Public Goods

The quality assurance of the IDI's Global Public Goods has, during the period of review, not followed a documented rule-driven process. Global Public Goods are developed as part of program work and have been subject to internal revisions and examined by the experts and stakeholders involved in the programs. Several documents have also been published as drafts with requests for comments from the SAI community. This process appears to be followed and allowed for the provision of high-quality guidance documents according to stakeholders interviewed.

In November 2017 the IDI's Board approved the *Protocol for Quality Assurance of IDI's Global Public Goods*. The *Protocol* is aligned to the provisions of INTOSAI Goal Chairs and the IDI's joint paper on '*Quality assuring INTOSAI public goods that are developed and published outside due process*'.

The *Protocol* outlines the governance arrangements as well as the process for quality assurance which will involve a large number of stakeholders providing input (IDI staff, experts involved in the specific capacity building programs, external reviewers and the INTOSAI community). The *Protocol* appears to largely follow the IDI's current process but will be mandatory for all of the IDI's Global Public Goods.

Conclusion

The IDI has followed a quality assurance process that has produced high-quality guidance documentation for its stakeholders and the general public. With the *Protocol for Quality Assurance of IDI's Global Public Goods* approved by the IDI board in November 2017, the IDI has satisfactorily achieved this objective.

5. Creating stronger regional bodies, networks and communities

The IDI's strategies to support the regional bodies, networks and communities include the following:

- Creating pools of champions and experts,
- Supporting regional bodies in developing and implementing strategic plans,
- Partnering with regional bodies to design, develop and deliver comprehensive capacity development programs,
- Helping regional bodies in accessing funding for their programs, and
- Using its portal for fostering knowledge networks and communities of practice.

Each of these strategies are analyzed below.

5.1 Creating pools of champions and experts

The IDI has, in its various programs, trained an aggregated total of 1,413 resource persons (of which 839 persons during the period 2014 to 2016). The resource persons are divided into the following categories as per the IDI Outcome Indicators in the *Strategic Plan*:

IDI Resource persons (2016)	Male	Female	Aggregated total	Target
ISSAI Facilitators	222	221	443	Male: 175 Female: 211
SAI PMF Facilitators	546	321	867	Male: 140 Female: 140
Donor staff understanding of working with SAIs	28	20	48	Male: 60 Female: 60
Other (regions, consultants INTOSAI)	43	12	55	n.a.
Total (All IDI Programs)	839	574	1,413	n.a.
Total resource persons gender distribution	59%	41%		40% Female

In addition to those listed above, the IDI has also trained staff in SAIs (through Train the Trainer programs), eLearning specialists, LMS administrators and Blended learning specialist.

The IDI has reached its target of having more than 40 percent female resource persons, however, 38 percent of the resource persons used in programs were female.

Conclusion

The IDI has exceeded the targets set and trained and certified some 1,413 resource persons during the period 2014 to 2016. The gender balance of facilitators trained is in accordance with IDI's goals. However, the targets for some of the indicators have changed (been increased) during the period of review.

5.2 Supporting regional bodies in developing and implementing strategic plans

The IDI has supported the regional bodies in various manners throughout the period; supporting regional bodies in their strategic planning efforts (ARABOSAI, ASOSAI, CAROSAI and CREFIAF), discussing a regional strategic management framework in a workshop in 2015 and by discussing the IDI capacity building programs with the regions at IDI Annual Workshops. Stakeholder interviews suggest that the regional bodies have become stronger; with regard to financial and human resources, competence and ability to support their members.

Meeting and workshop agendas and minutes show that the IDI endeavors to involve the regional bodies in planning capacity building programs. The IDI Annual Workshop (once per year) are an opportunity to share learning, but also for IDI to seek feedback from the regions on IDI performance and plan for future cooperation. Regional bodies are asked to indicate which capacity building programs are most relevant for their members. Regional bodies and SAIs are also involved in the design of results frameworks, activities and plans for specific capacity building programs. In recent years this workshop has also provided a platform for other INTOSAI bodies like INTOSAI goal chairs CBC, KSC, Professional Standards Committee (PSC) and Policy, Finance and Administration Committee (PFAC) to interact with regions.

Conclusion

The data provided shows that the IDI has worked with the regional bodies in their strategic planning efforts, as well as in to determining IDI's strategy. Feedback from the regions suggests that regional bodies are taking on more responsibility for looking after their members' needs.

5.3 Partner with regional bodies to design and deliver comprehensive capacity development programs

The IDI's Service Delivery Model requires that the IDI partner with INTOSAI committees, working groups and/or regions in developing programs. The analysis of four capacity building programs selected for in-depth analysis shows that all four programs can be said to have been developed in partnership with regional bodies:

- The 3i program implemented in ARABOSAI during the period 2014-2017 involved ARABOSAI in planning and delivery with resource persons from the region.
- The Bilateral Support program has been closely coordinated with AFROSAI-E that is also providing part of the support to the SAIs.
- For the Auditing externally funded projects in agriculture and food security sector program, the idea for the program came from IFAD and the implementation was closely coordinated with AFROSAI-E.
- The CBC Support program was designed with CBC and the donor, DFID originally. The initial aim proposed by CBC ("Increase representation of SAIs from developing countries at the CBC meetings") was expanded in negotiations with CBC and DFID to also include "capacity building on the implementation of CBC's guidance". The capacity building component was based on needs identified by each of the regions and specific programs were delivered in each region based on these.

A desk review of the following 14 capacity building programs delivered, or being developed, shows that regional bodies have been actively involved in all of the 14 programs cases:

Capacity Building Program	Involvement of a regional body in program design			
	INTOSAI committee/ work group	Donor	INTOSAI regional body	Other (UN, academic inst, CSO)
3i phase I and II (2014-2017)	Yes	Yes	Yes	Yes
Audit of Lending And Borrowing Frameworks (2014-2017)	Yes		Yes	Yes
IT Auditing (2014)	Yes		Yes	
Certification Programme For Training Specialists in ARABOSAI (2014)			Yes	
Certification Programme For Training Specialists from Arab Gulf State SAIs (2015)			Yes	
SAI Fighting Corruption	Yes		Yes	Yes
Auditing SDGs	Yes		Yes	Yes
Enhancing eLearning Capacity			Yes	
SAI Engaging with Stakeholders			Yes	Yes
Strategy, Performance Measurement & Reporting			Yes	
SAI Independence	Yes	Yes	Yes	Yes
SAI Young Leaders			Yes	
Audit Of Externally Funded Projects in Agriculture And Food Security Sector	Yes	Yes	Yes	Yes
CBC Support Program	Yes	Yes	Yes	

An important factor is the process by which the IDI develops its capacity building programs. An analysis of the results frameworks for all the programs designed during the period of review shows that IDI endeavors to include both regions and SAI leadership in the design of the capacity building programs. This is done in specific planning meetings between IDI and regional bodies or by inviting SAIs to program-specific planning meeting e.g. the SAI Young Leaders planning meeting. At the regional planning meetings, the program's results framework, risks, resources and activates are discussed.

The review team has spoken to individual SAIs and representatives from three regional bodies, and representatives from three INTOSAI committees. The interviews show mixed feedback from stakeholders on how the IDI works with the regions. The regional bodies'¹⁸ feedback included:

- Very high appreciation for IDI's capacity development programs which were assessed to be of very high quality,
- Very high appreciation of IDI's global guidance material,
- Assessment that some of IDI's capacity building programs were "cutting edge" and a demand for continued development of global guidance (e.g. Auditing SDGs, ISSAI Implementation Handbooks) that then can be disseminated in manners that best fit the region's members.

¹⁸ See Appendix 2 for a list of persons interviewed.

- A demand for capacity building interventions that are more tailored to the specific needs of the regional bodies' members and the context in which they operate – providing alternatives to traditional training and courses.
- A request that the IDI works through the regional bodies to determine the needs of members in the region.
- A request for more support to the regional bodies themselves to determine members' needs and establish monitoring mechanisms. The regional bodies offer training of members, specific support activities (tailored consultancy projects, diagnostics etc.) and the regional bodies wish to help SAIs select and coordinate support and training offered.
- A demand for important capacity building programs to be repeated in order to be able to build up a critical mass of knowledge within the SAI. This, for some, is more important than the variety of capacity building programs offered.
- A request for improved planning and foresight – the timing and short notice in scheduling activities is, at times, difficult for the regional bodies,
- A demand for more and closer geographical presence.

Conclusion

The IDI works with the regional bodies in designing and developing capacity building programs. The stakeholders interviewed are highly appreciative of the IDI's capacity building programs quality as well as the quality of IDI's Global Public Goods. The feedback also indicates that the regional bodies would appreciate more involvement in the planning and delivery of capacity building programs. Also, the specific characteristics of the SAIs in the regions warrant more attention, at the planning and design phase of a program and in the selection of how to best achieve the expected outcome (method of delivery).

5.4 Help regional bodies access funding

Funding of capacity building programs initiated by individual SAIs, regional bodies or INTOSAI bodies is mainly done through the INTOSAI Donor Cooperation, hosted by the IDI. The Secretariat's mandate is based on a MOU signed in 2009 between 15 donors and INTOSAI and operationalized in *Program Documents*.

One of the main activities of the Secretariat has been to develop and manage the Global Call for Proposals (GPC) and to manage the SAI Capacity Development Database. The database provides stakeholders (SAIs, donors, INTOSAI bodies or other service providers) with information on on-going or planned projects in support of SAIs. It aims to provide a consolidated overview of capacity development support to SAIs.

IDS has developed and carried out two rounds of the GCP, in 2011 and 2013. The two calls resulted in 102 proposals and concept notes being received from SAIs, regional bodies and INTOSAI bodies. Of these, 49 percent had been matched with funding by September 2016. Of the 102 proposals, 15 were from regional bodies. The funding proposals are also listed in the SAI Capacity Development Database. This lists 18 regional projects as initiated through the two rounds of the GCP, of which 16 are listed as being completed, ongoing or partially supported. This indicates a high "success rate" and that the IDS has, through its GCPs, been able to assist regional bodies in accessing funding.

For the second GCP the proportion of proposals approved for funding decreased slightly, from 51 percent of proposals being funded to 47 percent. After an independent evaluation of the INTOSAI-Donor Cooperation in 2015, the INTOSAI Donor Cooperation decided to change the format for matching donor funding and peer-to-peer support with capacity building needs. The evaluation assessed the process of matching SAIs and donors to be less effective, with long delays and donors driving communication around the projects and not SAIs. Nor was the role of the regional bodies in coordinating and prioritizing clear. The GCP process has now been changed into a rolling approach (the Tier 1) where concept notes from all SAIs and INTOSAI bodies can be submitted at any time, with stronger quality control of the applications and timelier sharing of the concept notes with donors. The Tier 2 GCP is to target a smaller group of SAIs (10) operating in very challenging environments. The Secretariat continues its matching role. The revised GCP process was launched in March 2017 and has, so far, not generated a large influx of concept notes. According to the Secretariat, this is due to the Secretariat not having marketed the new GCP model yet.

In addition to the GCP, the INTOSAI Donor Cooperation decided to establish a World-Bank administered trust fund to support SAI capacity development. The fund was to be pooled but only one financier has supported the fund; the State Secretariat for Economic Affairs (SECO) of Switzerland. One project proposed by ASEANSAI was approved of the eight projects approved between 2014 and 2016.

Conclusion

By managing the CGP and the SAI Capacity Development Database, the Secretariat has managed information relevant to donors and regional bodies seeking to fund and access to funding during the period. The evidence shows that 89 percent of the proposals for regional projects were funded or partially funded through the GCP.

5.5 Portal for fostering knowledge networks and communities of practice

In 2016 the IDI launched its new website. It offers access to eLearning, communities of practice, Global Public Goods, descriptions of capacity building programs, plans and results frameworks and information about the IDI, INTOSAI Donor Cooperation, minutes of meetings and evaluation reports. The comprehensiveness of information to be found on the website is impressive. However, as discussed above under Chapter 4.1, navigation is difficult, and may hinder access and use of the Global Public Goods. This was also commented on by stakeholders interviewed.

The IDI also produces and sends out *IDI Focus*, a quarterly newsletter that presents news about the IDI, its capacity building programs, its organization and services offered. This is also available on the website.

Conclusion

The IDI launched its new website in 2016. It offers access to an impressive amount of information as well as links. In this manner the IDI is at the forefront of transparency and accountability by publishing everything from minutes from board meetings, results frameworks and evaluations of its results. There is room for improvement of the website, as Global Public Goods appear to be scattered in many places and on several websites. Users would be helped by

improving navigation or links to the different websites where material, information and communities relevant to the IDI's capacity building programs are collected.

6. The IDI as a capable organization

The IDI had as goals to carry out the following activities during this strategy period in order to improve its effectiveness as an organization:

- Restructure the IDI board,
- Review and restructure the IDI Secretariat,
- Improve policies and procedures related to planning, monitoring, reporting and evaluation, (assessed above in chapters 3.1 and 3.2)
- Diversify funding sources,
- Introduce a resource management system,
- Offer programs on a cost-recovery basis,
- Create in-house capacity for delivering web-based learning solutions (analyzed above in Chapter 3.4).

Each of these activities are analyzed below.

6.1 Restructuring of the IDI board

The IDI has during the period substantially changed the composition and manner that its board is working. The main achievements include:

- Recruitment of new members to the board (with more SAIs from developing countries represented),
- Introduction and approval of *Rules of Procedure* for the board that establish recruitment procedures, meeting and voting rights, the role and responsibilities of the board among other issues, and
- Abolishing the Working Committee and the Advisory Committee and increased frequency of meetings of the full board.

The minutes from the board meetings are published and show an active involvement of the board, open debate among board members, discussion of affairs of the IDI relevant for the board to review and decisions made. The IDI has, with these changes, substantially improved its transparency and accountability.

Feedback from board members shows that they appreciate the documented clarity in the role of the board and that of the executive. This has meant that the board has taken more responsibility for its decisions, been less involved in the operations of the IDI. The board has, furthermore, become more professional, by recruiting competent members and has an ability to work at the strategic level and provide constructive guidance to the executive. The board has been able to delegate and trust the executive with operational issues and, at the same time, involved itself in new, and strategically important, directions such as the IDI's bilateral support offering.

Conclusion

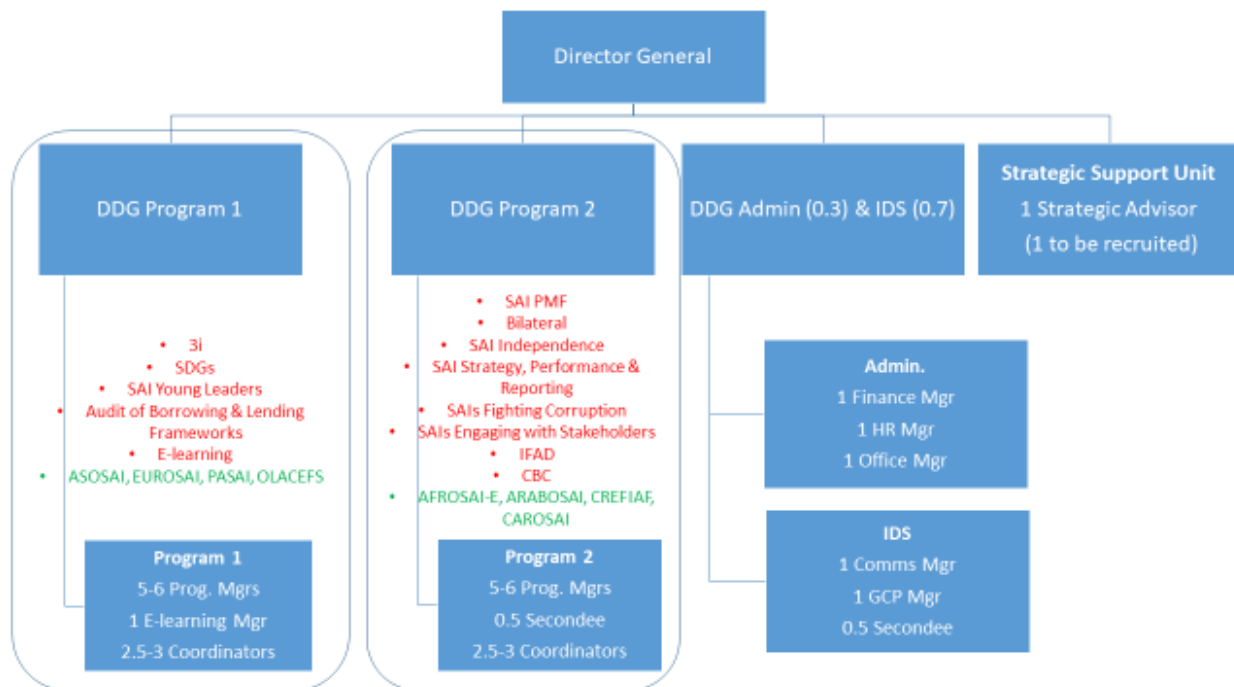
The IDI has successfully restructured its board, created a formalized set of rules for the board members to follow and streamlined the governance function into one board. This has improved the ability of the board to guide the IDI as well as improved transparency and accountability.

6.2 Review and restructure the IDI Secretariat

An organizational review and the restructuring of the IDI was one of the goals established in the *Strategic Plan 2014-2018* which was accomplished in 2017. Several factors have influenced the organizational change;

- allocating the operational responsibility for the *SAI-PMF Global Implementation Strategy 2017-2019* with the IDI,
- the substantial expansion of new programs during the period (14 new programs being initiated since 2014),
- increased emphasis on results monitoring of both internal and capacity building programs,
- the board's request that the IDI rationalize the size and number of departments within the IDI,
- new manners of offering capacity building that is potentially highly resource intensive e.g. bilateral support.

The process was headed by the IDI's executive and was fully implemented by May 2017. There are now two Capacity Building Program departments, the Administration department that also includes the Secretariat and one unit (the SSU). The distribution of staff in the two program departments is approximately the same and the workload of the Deputy Directors heading the two program departments is expected to become more even.



IDI new organizational structure, 2017.

Conclusion

The new organizational structure and its implications on the functioning of the IDI has not been evaluated in this mid-term review as it is too early to assess results. The review team can confirm that a restructuring has been achieved, that the process has been driven by the IDI's executive and involved staff with the decision resting with the Director General. The board has been updated on progress during the process and provided input.

6.3 Diversify funding sources and program on a cost-recovery basis

The following table presents data on the IDI's donor funding, the number of new donors and in-kind support provided to the IDI.

	2014	2015	2016
IDI total revenue (NOK)	45,5 million	48,1 million	61,2 million
New donors	0	3	2
In-kind: Number of SAIs hosting IDI events	31	30	22
In-kind: SAIs offering staff as resource persons	45	62	57

During the period the IDI has received core funding, basket funding and earmarked funding and the IDI has managed to increase its total donor funding during the period. The core- and basket fund financiers have remained more or less the same throughout the period (Sida, Ministry of Foreign Affairs (MFA) of Finland and INTOSAI funding the basket-fund) and core-funding from the Norwegian Parliament. The IDI has been successful in attracting earmarked funding from new financiers in both 2015 and 2016. The “new” funders were: the SAI of Zambia and the MFA of Hungary, the Department of Foreign Affairs and Trade Australia, the Ministry of Foreign Affairs of France, and the Department of Foreign Affairs, Trade and Development of Canada (now Global Affairs Canada).

An analysis of many of the capacity building programs implemented by the IDI during the period show that almost all have been implemented within or below budget. This has been achieved with increasing in-kind support offered by SAIs, where SAIs worldwide have hosted IDI events, and supported the IDI by funding and providing their staff as resource persons and some programs have been implemented on a cost-recovery basis:

- Certification Program for Training Specialists in ARABOSAI (2014),
- Certification Program for Training Specialists from Arab Gulf State SAIs (2015),
- Some of the components of the 3i Program Phase II are to be implemented on a cost-recovery basis, and
- the SAI of New Zealand is participating in the program “Supporting SAI Performance Measurement in PASAI” on a cost-recovery basis.

While the programs in ARABOSAI and the Arab Gulf states did not draw on the IDI's financial resources, it is important that the IDI considers its capacity to implement such programs alongside the programs offered to all SAIs. Since the IDI has needed to defer program components during the period due to a lack of personnel resources, the IDI needs to carefully prioritize to ensure priority is given to programs for SAIs in developing countries.

Conclusion

The IDI has been successful in generating donor interest and funding as well as in-kind support from SAIs worldwide. A few new donors have provided funding and an increasing number of SAIs lend their staff as resource persons for the IDI's programs (although the numbers dropped in 2016). There have been two training programs on a full-cost recovery basis and specific SAIs participating in global or regional capacity building programs. The IDI needs to consider its scarce human resources when offering specific programs on a cost-recovery basis in order not to

use its own resources for purposes that are not commensurate with its overall vision and mandate.

6.4 Introduce a resource management system

The IDI has introduced a resource management system software “tidbank” that all the IDI employees use to record when they work. It allows for recording of time in timesheets, but this is currently only used for the staff working in the INTOSAI-Donor Secretariat, SSU staff, and for program staff working with bilateral support.

The IDI management has made the decision not to fully utilize it to monitor budget or time spent on different programs/activities as it is felt that the information does not justify the time cost of the system. Given the issues regarding strain on the IDI’s human resources discussed in Chapter 3.1 above, it may instead be warranted to record time spent on programs in order to understand the time needed for design, development, implementation, monitoring and evaluation of programs.

Conclusion

The resource management system has been introduced but it is not being used as a management tool and the review team would recommend the IDI to record time spent on different activities and programs in order to be able to plan for and allocate staff time.

7. Summary – The IDI Performance against established strategic goals and indicators

7.1 Achievement of the IDI's Strategic Goals

The table below summarizes the review team's findings as to the IDI's achievement of the strategies and activities established in the *Strategic Plan 2014-2018*.

The IDI's strategies and activities as established in the Strategic Plan	Achieved	Commentary
Develop, implement, monitor and evaluate capacity building programs to SAIs. The IDI aimed to:		
Deliver capacity development programs addressing SAI's needs.	Partially met	<ul style="list-style-type: none"> • The IDI's programs closely follow the SAIs' needs and INTOSAI's goals. • The process of selecting capacity building programs has not functioned properly throughout the period. • Causal links between program-specific outcomes and the IDI's strategic outcomes are not evident. • The IDI needs to better understand and define the output/outcome/impact hierarchy and develop outcome indicators that can be achieved by implementing program activities (the outputs). • Offering capacity building on topics that are not SAI- audit-specific may require the IDI to search more broadly for expertise when designing its programs. • There are programs that do not appear to fulfil <u>all</u> the requirements of the IDI's Service Delivery Model. • Two of the four programs selected for in-depth review were designed in accordance with the <i>Strategic Plan 2014-2018</i> (as they were designed prior to the <i>Strategic Plan</i> came into operation). These achieved the respective programs' SAI outcome goals and two of four of the programs achieved the programs' IDI Outcomes. • Feedback from program participants was very positive and supporting SAIs during the implementation of the programs was found to be key to program success.
Establishing a systems for collecting baseline data, better documenting of needs, monitoring and evaluation of program outcomes.	Met	<ul style="list-style-type: none"> • The IDI's systems for monitoring and evaluating performance is objective, comprehensive and evidence-based. • Some programs include outcome goals that are too ambitious and do not include plans for monitoring.
Explore accreditation options for SAI staff and management.	Met	<ul style="list-style-type: none"> • The IDI has been instrumental in INTOSAI's progress towards ensuring SAI auditor's professional competence.
Establish its own Learning Management Systems through which e-learning courses can be offered.	Met	<ul style="list-style-type: none"> • This aim has been achieved with the IDI having an established and functioning LMS and eLearning portal that is actively being used.
Promote and support gender equality.	Not met	<ul style="list-style-type: none"> • The IDI has actively encouraged female participation in its programs and as resource persons but has not reached the target. This is due to the SAIs' nomination of participant to capacity building programs where more men than women have been nominated.

The IDI's strategies and activities as established in the Strategic Plan	Achieved	Commentary
Offer bilateral support to SAIs in developing countries.	Met	<ul style="list-style-type: none"> The IDI has developed a new modality for offering support, its Bilateral Support program which has been/or is being implemented in three SAIs.
Develop and offer Global Public Goods. The IDI was to:		
Create, disseminate and support the use of Global Public Goods.	Met	<ul style="list-style-type: none"> The IDI has, during the period, produced at least 16 tools, handbooks and guidance documents and contributed to several more. Collecting the IDI's Global Public Goods in one place would ease access to the guidance material.
Establish a research function.	Met	<ul style="list-style-type: none"> The research function has been established as part of IDI's quality assurance of Global Public Goods process.
Quality assure Global Public Goods.	Met	<ul style="list-style-type: none"> With the draft of the <i>Protocol for Quality Assurance of the IDI's Global Public Goods</i> approved by the IDI Board in November 2017, the IDI has satisfactorily achieved this objective.
Support the creation of stronger regional bodies, networks and communities by:		
Creating pools of champions and experts.	Met	<ul style="list-style-type: none"> The IDI has exceeded the targets set
Supporting regional bodies in developing and implementing strategic plans.	Met	<ul style="list-style-type: none"> The data provided shows that the IDI has worked with the regional bodies in their strategic planning efforts.
Partner with regional bodies to design, develop and delivery comprehensive capacity development programs.	Met	<ul style="list-style-type: none"> The IDI works with the regional bodies in designing and developing capacity building programs. Stakeholder interviews indicate that the regional bodies would appreciate more involvement in the planning and delivery mechanisms of capacity building to their members.
Help regional bodies in accessing funding for their programs.	Met	<ul style="list-style-type: none"> The Secretariat has managed information relevant to donors and regional bodies seeking to fund and access to funding during the period.
Using its portal for fostering knowledge networks and communities of practice.	Met	<ul style="list-style-type: none"> The IDI is at the forefront of transparency and accountability with the amount of information published. Users would be helped by improving navigation or links, or collecting information and Global Public Goods on <u>one</u> site.
Implement the above mentioned activities through a capable organization offering scaled up and effective support to SAIs. The IDI committed to certain measure to improve its internal organization:		
Restructure the IDI board.	Met	<ul style="list-style-type: none"> The IDI has successfully a restructured its board
Review and restructure the IDI Secretariat.	Met	<ul style="list-style-type: none"> The organizational restructuring has been achieved. The results of this are too early to assess.

The IDI's strategies and activities as established in the Strategic Plan	Achieved	Commentary
Improve policies and procedures related to planning, monitoring, reporting and evaluation,	Partially met	<ul style="list-style-type: none"> • The IDI's systems for monitoring and evaluating performance is objective, comprehensive and evidence-based. • Some programs include outcome goals that are too ambitious and do not include plans for monitoring. • The IDI needs to understand the output/outcome/impact hierarchy and develop outcome indicators that can be achieved by implementing program activities (the outputs).
Diversify funding sources.	Met	<ul style="list-style-type: none"> • The IDI has managed to diversify its funding sources. It has attracted new donors and been supported by more SAIs with in-kind support.
Introduce a resource management system.	Not met	<ul style="list-style-type: none"> • A resource management system exists but is not used for recording time for IDI staff in all departments.
Offer programs on a cost-recovery basis.	Met	<ul style="list-style-type: none"> • The IDI has offered two programs on a cost recovery basis and had participants in other programs attending on a cost recovery basis.
Create in-house capacity for delivering web-based learning solutions.	Met	<ul style="list-style-type: none"> • This aim has been achieved with the IDI having an established and functioning LMS and eLearning portal that is actively being used.

The table above summarizes the results showing that the IDI has implemented a majority of its strategies. However, the review has shown that the capacity building programs need to be better planned, monitored and designed in order to link outputs to outcomes that feed into the IDI's overall impact goals.

After the external evaluation of the IDI in 2013, the IDI prepared a *Statement of Commitments* where the IDI presented how it intended to address the recommendations from the external evaluation. An analysis of the statements against the findings of the review team show that the IDI has the following commitments that remain to be addressed:

2. The IDI should endeavor to establish goals, outcomes and indicators that are realistic in terms of what the IDI can achieve, have a baseline and show how monitoring of the goals, outcomes and indicators would be carried out. (see chapter 3.1.2 above).
3. IDI needs to establish a system for strategic and operational planning that allows IDI to select and implement programs that help it contribute to its outcome and impact goals. (see chapter 3.1.1 above).
12. IDI should clearly establish the logical link between programs and the outcomes i.e. how each program will contribute to achievement of IDI's Strategic Goals and Performance Indicators. (see chapter 3.1.2 above)
18. IDI needs to establish a system for planning for and monitoring staff time to be spent on capacity building programs as well as on IDI Organizational Development Activities. (see chapter 3.1.1 and 6.4 above)

7.2 SAI Outcomes

The findings regarding SAI Outcomes as established in the IDI's *Strategic Plan 2014-2018* are presented in Appendix 8. The data has been collected by the IDI in its most recent *Global Survey*, from the *INCOSAI Global Survey 2016* and from SAI-PMF assessments. The data gathered on SAI Outcomes show that SAIs in developing countries are falling short of the IDI's targets, but that these SAIs have shown substantial progress (compared to the IDI's baseline) in certain areas:

- achieving independence (ISSAI 10),
- undertaking assessment of their compliance with level 2 ISSAIs,
- implementing quality assurance (ISSAI 40), and
- having ISSAI compliant manuals and policies in place for financial, compliance and performance audit.

SAIs are progressing well in the following areas:

- issuing timely annual and external audit reports,
- having ISSAI compliant policies for code of ethics (ISSAI 30), and
- improving audit coverage.

SAIs are falling short on:

- adopting ISSAI-consistent audit standards, and
- generally implementing ISSAIs in practice.

7.3 IDI Outcomes

The analysis of the IDI's performance compared to its target indicators for IDI Outcomes (see Appendix 9) show that;

- Effective SAI capacity development programs – the IDI has not fully achieved its outcome target. An analysis of how many capacity building programs fully comply with the IDI's Service Delivery Model resulted in 50 percent of the capacity building programs fully complying with all the criteria. One evaluation of a program has been carried out (the Mid-term Assessment of the 3i ARABOSAI program) that showed that the program had fully achieved its outcomes. This is also the review team's finding.
- Global Public Goods used by stakeholders – the IDI has achieved its outcome targets where as many as 88 percent of SAIs use the iCATS and *ISSAI implementation handbooks*, although the IDI falls short on the use of the *Strategic Planning Handbook* and *IT Audit Guidance*.
- Stronger regional bodies and communities – the IDI has exceeded its targets in terms of training resource persons and helped regional bodies.
- Scaled up and more effective support to SAIs – the IDI almost reached the target of funding, and falls only slightly short in terms of SAIs having strategic plans, operational plans and where projects are aligned with the strategic plan.

8. Summary

The IDI established a new type of results framework for this strategy period and has created a system for monitoring progress against the outcomes established. The indicators show that the IDI has implemented most of the strategies and actions established in the *Strategic Plan*. The review team's mid-term review shows that the IDI has implemented a majority of its strategies and actions established for 2014 to 2017. In addition, the evidence shows that SAIs have made progress during the period towards ISSAI compliance as independent and accountable institutions.

The IDI's portfolio of capacity building programs was almost completely renewed during the period with 14 new programs being initiated from 2014 and onwards. The conclusion is that, when designing capacity building programs, the IDI is highly sensitive to the needs of its stakeholders. However, the causal links between the expected program results and the IDI's overall goals and indicators (as established in the *Strategic Plan 2014-2018*) are not evident. The lack of causal link between program aims/goals/outcomes and IDI's overall outcomes has meant that all programs have been assessed as contributing to IDI's overall strategic priorities. It has also meant that alternative strategies/programs have not been considered i.e. not posing the question "is a capacity building program the best manner of achieving outcome X". This, combined with the following findings, may have contributed to the capacity constraint that IDI experienced.

- The process of prioritizing/selecting capacity building programs has not been implemented consistently during the period possibly resulting in too many new programs being developed.
- Insufficient staff resources to manage the development of so many and new types of programs.
- Embarking on new methods of offering support (e.g. bilateral support) that are more resource intensive.
- Overambitious goals/outcomes for the capacity building programs.

Resource constraint and the implementation of a large number of programs is a risk to the IDI as it affects the quality of the programs and the IDI's ability to deliver according to plan. Ensuring a) relevant and b) sufficient support to the SAIs during the practical parts of any program e.g. cooperative audits and pilot audits, is key to success for the participants and the SAIs.

The IDI needs to ensure that it involves the relevant subject matter experts in, increasingly, specialized (and in several cases non-SAI specific) capacity building programs. This will require the IDI to search more broadly for expertise when designing its programs and plan programs to ensure that experts are available.

There is also a need to carefully consider the IDI's unique competence when considering 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.

The review team's detailed analysis of four capacity building programs showed that two programs achieved the program-specific SAI outcome goals. Two of the four were assessed to have achieved the program-specific IDI outcome goals. The main issues faced in achieving performance was that expected outcomes were not feasible. The feedback from participants of all programs was very positive in terms of interaction with the participants and supporting SAIs during the implementation of the programs was key to the success.

The IDI has established several systems for monitoring and evaluating its performance and progress that are comprehensive, evidence-based and objective. However, the review team has found that some of the program outcome goals are not feasible (the context analysis or base line appears to be lacking or limited) and that monitoring of progress is not planned for (if specific tools are to be used e.g. the SAI-PMF).

The IDI has developed a new modality for offering support, its Bilateral Support program which has been/or is being implemented in three SAIs. The review has shown that few expected outcomes for the specific bilateral support programs have been achieved so far. However, the IDI is learning by doing and working in countries where institutional reform is extremely difficult. Recent progress in the support to OAG Somalia shows the value of long term commitment to the most challenged SAIs even when early progress is slow and program outcomes are achieved on time. As this type of support is highly resource intensive, both for the IDI and for the peers participating, the IDI may wish to consider removing the quantitative target for Bilateral Support programs in future planning cycles and introduce a process-goal instead.

The IDI has been successful in a number of important areas:

- The IDI has been instrumental in carrying out research, supporting and facilitating the work of the Task Group on INTOSAI Auditor Certification and drafting supporting documentation for ensuring SAI auditor's professional competence.
- The IDI has built and established a Learning Management System and eLearning portal that is actively being used in most capacity building programs.
- The IDI has, during the period, produced at least 16 tools, handbooks and guidance documents and developed a quality assurance process for Global Public Goods. According to the most recent *2017 Global Survey*, a majority of SAIs in developing countries use the IDI's tools and handbooks.

The IDI has worked with the regional bodies in their strategic planning efforts. The feedback from the regions interviewed suggests that regional bodies are becoming more demanding in their requests for support from the IDI and taking on more responsibility for looking after their members' needs.

The IDI has also implemented a series of important changes to the organization in order to become more efficient:

- Restructuring the board, thereby improving the professionalism, ability of the board to guide the IDI, transparency and accountability.
- Creating a new organizational structure.
- Diversifying and increasing donor funding.

9. 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 fulfills 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 in order 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 analyze where its Global Public Goods can be found with the purpose of facilitating access and their use.

Mid-term Review of the Implementation of IDI Strategic Plan 2014-2018

Final Inception Report

June 28, 2017

1. Background

IDI developed a new strategic plan for the period 2014-2018 as well as a new results framework. The new results framework clearly distinguished between outcomes expected to be achieved by SAIs (IDI's target group) but which IDI will support, and IDI outcomes, which IDI will address. Since 2014 IDI has continued to implement capacity building programs initiated prior to the Strategic Plan 2014-2018 and has initiated eight new programs focusing on new areas, topics and implemented in different manners. The results framework is monitored by IDI in its annual Performance and Accountability Reports (PAR).

IDI has, after a competitive tendering process, contracted Swedish Development Advisers AB (SDA) to carry out a Mid-term Review of the Implementation of IDI Strategic Plan 2014-2018. The aim of the review is to:

- measure progress against the outcomes (both SAI outcomes and IDI outcomes) established in the *Strategic Plan 2014-2018*,
- analyze IDI's Service Delivery Model and Capacity Building Model in order to receive feedback to be able to adjust ongoing work (if recommended), and
- gain inputs into the work to prepare the next Strategic Plan.

The findings from this evaluation are to be both formative (assessing performance until now) and summative (helping IDI in the design of the next strategic plan, a process to take place in 2018). The time frame for the assignment is May to end of December 2017.

The evaluation follows the Terms of Reference (ToR) and the methodology presented in SDA's proposal. All reporting will be done in accordance with the ToR.

1.1 Initial Meeting

The Initial meeting between SDA and IDI was held by Skype on May 25, 2017 with the purpose of:

- providing an update on the current situation in IDI and the on-going programs,
- discussing the timing of the project,
- selecting IDI programs to be analyzed as part of this Mid-term Review,
- discussing any other important aspects to be assessed as part of the Mid-term Review, and

- informing SDA about the status of on-going surveys, reviews and evaluations that will be used as input in the Mid-term Review data gathering process.

At the meeting (which was later confirmed by email) it was decided:

1. to include the “Bilateral Support” program and the “Audit of Externally Funded Projects in Agriculture and Food Security Sector” program. These meet the criteria established in SDA’s proposal which were:
 - Whether the program has been completed or is nearing completion (this criteria was discussed at the meeting and as several of the programs started after the Strategic Plan 2014-2018 are important to evaluate, the meeting decided to include also programs started after 2014 but where results are available to study),
 - Programs aiming to cover all three of the Capacity Building Model’s aspects (institutional, professional and organizational systems capacity of the SAIs),
 - Programs involving at least one partner in the design of the program (i.e. to assess IDI Outcome 1 - Effective SAI capacity development programs.
2. to include cross-cutting review questions to understand how IDI is performing as an organization,
3. to follow the time plan as established in the ToR, and
4. that Åsa Königson visit IDI’s offices either August 31 or September 1 to interview staff and the leadership.

A Draft Inception Report was submitted on June 5. At a meeting of IDI’s management, it was decided to propose a costed expansion of the scope of work to include an assessment of:

- How IDI has (in practice) taken forward the recommendations from the previous evaluation (reference was made to IDI’s Statement of Commitments) – especially regarding IDI Board meetings, Board composition, governance issues, and IDI’s mandate.
- How IDI’s operating environment – including stakeholder expectations and demands – has changed and continues to shift, and how IDI is responding to this (including the shifting position of IDI within INTOSAI).
- Organizational issues within IDI that impact on implementation of the strategic plan (in addition to the issues raised in the final paragraph of section 2 below, IDI also mentioned an analysis of the Board’s role in setting policy and approving bilateral engagements. Additional issues will be discussed with IDI staff in August).

How SDA proposes to assess these additional issues / questions is set out in our revised methodology, and the extra cost in terms of fee days and expenses is covered in the revised work plan.

2. Methodology

The methodology presented below is the same as that presented in SDA’s proposal with additional details added.

The review aims at assessing achievement of results as established in IDI's results framework. It is not an impact evaluation where any effect may be evaluated. The ToR clearly establish the questions to answer:

- assessing performance against the *IDI Strategic Plan 2014-2018* is a summative assessment where performance against the results framework (both the SAI and IDI Outcomes) will be analyzed, and
- assessing IDI's Service Delivery Model and Capacity Building Model are more formative, whereby the consultants will provide feedback on the on-going work.

We will begin by mapping all of IDI's Capacity Development Programs having been, or being, implemented during the period. The focus will be on analyzing the results framework for each capacity development program in order to map the programs' aims to understand to what extent the programs seek to achieve institutional, professional or organizational system capacity improvement.

The aim is to assess each of the outcome indicators (both SAI and IDI Outcome indicators) by gathering and analyzing the data indicated in the table below.

Outcome Indicator	Data to be evaluated
SAI Outcome Indicator: SO1 Percentage of SAIs in developing countries that issue their annual audit reports within the established legal time frame	IDI Global Survey 2017
SAI Outcome Indicator: SO2 Percentage of SAIs in developing countries (for which a PEFA assessment is publicly available) in which all external audit reports on central government consolidated operations are made available to the public through appropriate means within six months of completed audit.	PEFA reports
SAI Outcome Indicator: SO3 Percentage of SAIs that have undertaken an assessment of their mandate, transparency and accountability, quality and ethical practices which confirm the provisions of Level 2 ISSAIs – Prerequisites for functioning of Supreme Audit Institutions – are generally implemented in practice	IDI Monitoring sample Data from SAI PMF, IDI Global Survey 2017 IDI interviews to understand the level of implementation
SAI Outcome Indicator: SO4 Percentage of SAIs that have developed or adopted relevant audit standards based on or consistent with the relevant ISSAIs, and have undertaken an assessment of their audit practices (including review of a sample of audits) which confirm the adopted audit standards are generally implemented in practice:	Monitoring sample IDI interviews Data from SAI PMF Interviews with selected participants from IDI programs
SAI Outcome Indicator: SO5 Percentage of SAIs in developing countries meeting the following 'audit coverage' criteria for each audit discipline: <ul style="list-style-type: none"> ○ Financial audit: at least 75% of financial statements received are audited (including the consolidated fund / public accounts or where there is no consolidated fund, the three largest ministries) ○ Compliance audit: the SAI has a documented risk basis for selecting compliance audits that ensures all entities 	IDI Global Survey 2017

Outcome Indicator	Data to be evaluated
<p>face the possibility of being subject to a compliance audit, and at least 60% (by value) of the audited entities within the SAI's mandate were subject to a compliance audit in the year</p> <p>o Performance audit: on average in the past three years, the SAI has issued at least ten performance audits and/or 20% of the SAI's audit resources have been used for performance auditing</p>	
IDI Outcome IO1: Effective SAI capacity development programmes (two indicators to be measured)	<p>A desk review of documentation pertaining to four of IDI's capacity building programs (see above which programs have been selected)</p> <p>Interviews with program participants</p> <p>Interviews with IDI partners in the respective programs</p> <p>Desk review of all IDI capacity building programs competed during the period to assess achievement of targets.</p>
IDI Outcome IO2 Global Public Goods used by Stakeholders	<p>Analysis of IDI data on use of global public goods</p> <p>IDI Global Survey 2017</p> <p>IDI Performance and accountability report</p> <p>IDI Program participant interviews</p> <p>IDI survey among donor signatories to the INTOSAI-Donor MOU</p>
IDI Outcome IO3: Stronger regional bodies, networks and communities	IDI Annual Performance and Accountability Reports
IDI Outcome IO4: Scaled-up and more effective support to SAIs	<p>IDI Financial reporting</p> <p>SAI Capacity Development Database</p> <p>IDI Global Survey 2017</p>

By carrying out the analysis above, the theory of change underlying IDI's results framework would be tested and recommendations provided for the development of IDI's next strategic plan.

Four capacity building programs implemented during the period have been selected for a detailed review. These are:

- IDI's "3i" program (using the evaluation report by SDA 2015),
- the Mid-term review of the "IDI-Capacity building Committee (CBC) Support program",
- "Bilateral Support" program, and
- the "Audit of Externally Funded Projects in Agriculture and Food Security Sector" program.

The data will be gathered and analyzed by:

- interviewing with IDI staff (see below under Work plan who at IDI the team proposes to interview),
- a desk review of data collected from IDI:
 - o documentation related to all capacity building programs and in particular the four capacity building programs selected for review,
 - o Global survey data,

- Monitoring sample data¹,
- SAI-PMF data,
- PAR reports and other reporting to the board or leadership as relevant,
- Other evaluations commissioned by IDI as relevant.
- a desk review of data in the public domain (PEFA reports² and other data as relevant),
- interviews with stakeholders (partners in the design and implementation of the capacity building programs “Bilateral Support” and “Audit of Externally Funded Projects in Agriculture and Food Security Sector”. (IDI’s partners in the “3i” program and the “IDI- CBC Support program” have already been interviewed as part of previous evaluations and the evaluation reports will be reviewed). The IDI is expected to help the team to identify the partners to interview and provide their contact details.
- interviews with program participants, specifically of the “Bilateral Support” program, and the “Audit of Externally Funded Projects in Agriculture and Food Security Sector” program. A final question guide will be developed, after the initial interviews with IDI staff and a review of the program-related documentation (please see Appendix 1 for a draft question guide). The question guide will be used to ensure that all interviews with the respective group of stakeholders generate the same information.

In addition to the evaluation of the indicators (both SAI and IDI indicators) in the results framework, additional review questions regarding the performance of IDI will be added.

These will be discussed at the meeting in late august with IDI but could include:

- issues experienced in relation to the Board’s involvement in setting policy and approving bilateral engagements,
- reasons for and expected results of IDI’s new organizational structure,
- issues experienced with IDI’s internal work regarding planning and implementation of programs, and
- issues experienced with regard to SAIs’ involvement in the planning of programs and subsequent participation.

The expanded scope of work would be analyzed as follows:

Follow-up on the recommendations from the previous evaluation of IDI’s Strategic Plan	<p>IDI’s Statement of Commitments will be the basis for the assessment of the extent to which IDI’s commitments have been realized. The commitments relate to IDI’s strategic planning and monitoring, governance, program management and planning and reporting.</p> <p>IDI’s results framework and program log frames will be analyzed against good practice and IDI staff and leadership interviewed to understand how the strategic and operational planning functions.</p>
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¹ IDI has informed SDA that preliminary data from the IDI Global Survey and Monitoring Sample will be available in August 2017, as well as data from the SAI-PMF program on scoring etc.

² PEFA reports from countries that 1) have been involved in the program and 2) have had repeat PEFA assessments will be the focus.

	<p>Documentation from Board meetings as well as IDI Progress Reports will be analyzed and selected Board members (3-4 members) will be interviewed to understand both how the Board functions today as well as the Board's involvement in setting policy and approving IDI's bilateral engagements.</p> <p>IDI's financial budgeting and budget monitoring will be reviewed and discussed with IDI's Finance Manager to analyze staff costs and contributions from INTOSAI members.</p>
Assessing how IDI's operating environment – including stakeholder expectations and demands – has changed and continues to shift, and how IDI is responding to this	<p>SDA proposes to interview IDI's main stakeholders and partners in order to analyze the expectations and demands on IDI. Discussions on IDI's operating environment will also be carried out with IDI staff. The stakeholders to interview will be discussed with IDI in August but be limited to eight interviews from among the following proposed by IDI:</p> <ul style="list-style-type: none"> • US GAO – lead on the INTOSAI strategic plan, and vice-chair (INTOSAI) on the INTOSAI-Donor Cooperation • SAI Brazil – chair of the Professional Standards Committee • SAI South Africa and SAI Sweden – chair and vice chair of the Capacity Building Committee • SAI India – chair of the Knowledge Sharing Committee • Two of the INTOSAI regions • The World Bank, as chair (Donors) on the INTOSAI-Donor Cooperation and active observer in the PSC and CBC.

3. Work Plan

We propose to work in the following sequence.

Phase 1 – Initial meeting and discussion of scope

See above for purpose and decisions regarding the Initial meeting held on May 25.

Phase 2 – Preparation of Inception Report

Submission of Draft Inception Report by June 5, 2017. Final Inception Report to be submitted by June 30, 2017.

Phase 3 – Data collection and interviews at IDI

The proposed date for our Team Leader's visit to IDI's offices is August 31. The primary purpose of the visit will be to interview the following staff:

- IDI staff member responsible for this Mid-term review
- Director General
- The Deputy Director Generals

- Staff responsible for each of the capacity building programs selected for analysis
- Staff responsible for the Global Survey, Monitoring Sample and SAI-PMF

Due to the expanded scope of work, it may not be possible to cover all aspects in short interviews and the consultant will therefore need two days (August 31 and September 1) to manage.

Data relating to the four programs to be assessed will be provided by IDI in advance of the visit, as will other available data (e.g. SAI-PMF). Additional data requirements, including preliminary results from the Global Survey and Monitoring Sample, will be discussed during the visit.

Phase 4 – Desk review

During this phase, in September 2017, the data collected from IDI will be reviewed prior to beginning the interviews. The work will be divide between the team members as follows (the additional time resulting from expanded scope of work is indicated with a +).

Name and Affiliation	Designation for this Assignment	Assigned Tasks	Number of Days
Ms. Åsa Königson	Team Leader	<ul style="list-style-type: none"> • Client contact • Methodology development • Desk review of IDI data on the IDI programs • Collection and analysis of Global Survey, Monitoring sample and PEFA data • Analysis of the “IDI-CBC Support” program • Interviews with stakeholders at IDI • Interviews with IDI Board members • Interviews with IDI stakeholders • Review of IDI board documentation • Analysis of IDI’s operating environment • Responsible for report drafting 	16 +2 +3 +2 +2
Mr. Kevin Hughes	Financial audit expert	<ul style="list-style-type: none"> • Desk review of SAI-PMF data • Analysis of the “Bilateral Support” program i.e. the Somalia and Afghanistan support. • Interviews with participants and partners of the “Bilateral Support” program • Interviews with IDI stakeholders • Analysis of the “3i” program • Report drafting 	8 5 +3
Mr. Jeremy Cant	Performance audit expert and quality assurance	<ul style="list-style-type: none"> • Analysis of the “Audit of Externally Funded Projects in Agriculture and Food Security Sector” program • Interviews with participants and partners of the same program • Submission of input to the Draft Report • Quality assurance of all deliverables 	9

Phase 5 – Interviews

Interviews with participants of the “Bilateral Support” program and the “Audit of Externally Funded Projects in Agriculture and Food Security Sector” program will be carried out using a question guide (see draft in Appendix 1). The persons to be interviewed will be identified together with IDI.

Interviews with IDI stakeholders will be carried out by Åsa Königson and Kevin Hughes via telephone/Skype and will be done using a question guide to be developed. This is to ensure that the information is collected in a uniform manner.

Phase 6 – Preparation of the Draft Report

The team will prepare the Draft Report, with Åsa Königson primarily responsible for drafting the report. Jeremy Cant will quality review it prior to submitting the Draft Report to IDI by November 1, 2017.

Phase 7 – Preparation of the Final report

The Team Leader will, if requested, visit IDI to discuss the Draft Report after comments have been received from IDI. After this meeting a Final Report will be prepared and submitted by the deadline set out in the ToR. Deadline: Final Report submitted by December 31, 2017.

Expanded scope of work

The estimated additional time needed for the expanded scope of work is 12 days in fee and an estimated NOK 2500 in travel costs (hotel in Oslo and per diem).

Appendix 1 Preliminary Question Guide for Interviews with capacity building program participants

Question	Answer
Program attendance	
1. Xxx program when did you participate?	
2. Expectations on the program – why did your SAI decide to participate?	
3. Why did you decide to/were you selected to participate?	
4. Method of delivery (e-learning/face to face/other)? What is your experience of this? What do you like/dislike?	
5. What did you expect to be the output/outcome of the program?	
6. What have the actual results been?	
<ul style="list-style-type: none"> On own capacity (If and how have you changed your <i>professional</i> work as a consequence of the program?) 	
<ul style="list-style-type: none"> On own career (has the program meant different position/tasks etc) 	
7. What could have been improved in the program?	
Resource material	
8. The material – did your SAI use it? How is it used now?	
9. Your assessment of the training material with regard to:	
<ul style="list-style-type: none"> Ease of use 	
<ul style="list-style-type: none"> Understanding of xxx – the topic 	
<ul style="list-style-type: none"> Continued use (is it still used or was it a one-off) 	
<ul style="list-style-type: none"> Used by different departments (Financial, compliance, performance, QA dept?) 	
SAI – institutional	
10. What have you seen to be the results of the program?	
<ul style="list-style-type: none"> On the SAI 	
<ul style="list-style-type: none"> On national institutions being audited by the SAI 	
<ul style="list-style-type: none"> On capacity of staff 	
<ul style="list-style-type: none"> On quality of audits 	
Other benefits	
11. Networking with other SAIs	
12. Other, please specify	
Program management	

Question	Answer
13. Has your institution been involved in shaping training programs/selection topics for training program/initiation of IDI activities?	
14. How was the program managed? (Planning, logistics, projects, monitoring, follow-up, evaluation)	
15. How do you share information with IDI (new developments, problems, issues to raise	

Appendix 2 List of persons interviewed:

Name	Organisation
Tora Jarlsby	OAG Norway / IDI Board
Marta Acosta	SAI Costa Rica / IDI Board
Mary Mohiyuddin	US GAO
Chris Mihm	US GAO
Cobus Botes	Office of the Auditor General South Africa / INTOSAI Capacity Building Committee
Magnus Lindell	Swedish National Audit Office / INTOSAI Capacity Building Committee
Ingela Ekblom	Swedish National Audit Office
Rafael Lopes Torres	SAI Brazil / INTOSAI professional standards committee
Subhu Subramanian	SAI India / INTOSAI knowledge sharing committee
Wynand Wentzel	AFROSAI-E
Sina Palamo-Iosefo	PASAI (lead on IDI-PASAI SAI PMF program)
Agnes Arufwa	PASAI
Rajat Narula	World Bank (Senior FM specialist)
Justin Droko	National Audit Chamber of South Sudan - Deputy Auditor General)
Mukhtar Mohamed Abukar	Federal Office of the Auditor General Somalia
Claudio Mainella	IFAD – Finance officer
Stephen Safari	Office of the Auditor General of State Finances, Rwanda
Unisa Turay	Audit Service Sierra Leone
Francis Chewe	Office of the Auditor General, Zambia
Einar Gørriksen	IDI - Director General
Archana Shirsat	IDI - Deputy Director General
Ola Hoem	IDI - Deputy Director General
Ole Husebø Schøyen	IDI - Deputy Director General
Jostein Tellnes	IDI - Manager Biletaral Cooperation
Martin Aldcroft	IDI - Strategic Advisor
George Phiri	IDI - Capacity Development Manager
Risela Bezerra	Consultant to IDI

Appendix 2 List of IDI capacity building programs

2014	2015	2016	2017
8 programs	13 programs	12 programs	13 Programs
ISSAI Implementation Initiative	ISSAI Implementation Initiative	ISSAI Implementation Initiative	ISSAI Implementation Initiative
IT Audit	IT Audit		
New 2014			
Enhancing eLearning Capacity	Enhancing eLearning Capacity	Enhancing eLearning Capacity	Enhancing eLearning Capacity
Audit of Lending and Borrowing Frameworks	Audit of Lending and Borrowing Frameworks	Audit of Lending and Borrowing Frameworks	Audit of Lending and Borrowing Frameworks
CBC Support Program	CBC Support Program	CBC Support Program	CBC Support Program
Audit of External Aided Projects in Agriculture and Food Security	Audit of External Aided Projects in Agriculture and Food Security	Audit of External Aided Projects in Agriculture and Food Security	Audit of External Aided Projects in Agriculture and Food Security
Certification programme for training specialists ARABOSAI			
Program planning, monitoring and evaluation			SAI-PMF
	New 2015		
	SAI Engaging with Stakeholders	SAI Engaging with Stakeholders	SAI Engaging with Stakeholders
	SAIs Fighting Corruption	SAIs Fighting Corruption	SAIs Fighting Corruption
	SAI Strategy, Performance Measurement and Reporting	SAI Strategy, Performance Measurement and Reporting	SAI Strategy, Performance Measurement and Reporting
	SAI Young Leaders	SAI Young Leaders	SAI Young Leaders
	Bilateral support programmes	Bilateral support programmes	Bilateral support programmes
	Auditing SDGs	Auditing SDGs	Auditing SDGs
	ToT for Gulf States		
		New 2016	
		SAI Independence	SAI Independence

Appendix 4 – Analysis of the Bilateral Support Program

Background

This review focussed on the IDI bilateral support program. In 2013, INCOSAI gave the IDI a mandate to work with SAIs bilaterally and this program was included in the IDI Strategic Plan 2014-2018. To date, the IDI have provided bilateral support to three SAIs (Afghanistan, Somalia and South Sudan). Given that the support to Afghanistan ended in 2016, it was agreed with the IDI that this review would focus on bilateral support to the Federal Office of the Auditor General Somalia (FOAGS) and the National Audit Chamber of South Sudan (NAC).

Evidence for this review was obtained from a variety of sources, including:

- IDI planning documents (IDI Strategic Plan 2014-2018 and supporting Operational Plans)
- IDI Bilateral Policy (and supporting discussion papers etc)
- Project specific documentation relating to the IDI bilateral support to OAGS and NAC
- Telephone interview with Justin Droko (NAC – Deputy Auditor General)
- Telephone interview with Mukhtar Mohamed Abukar (FOAGS – Director of Planning and Reform)
- Telephone interview with Wynand Wentzel (AFROSAI-E – Executive Officer)
- Telephone interview with Jostein Tellnes (IDI – Manager Bilateral Cooperation)

Program Objective and Expected Results

The overall objective of the program is to “ensure that the most challenged SAIs with substantial needs for capacity development are assisted and are improving their performance.” Program outputs feed into IDI’s achievement of the Outcome Indicators relating to effective capacity development programs. (IO 1 and IO 2).

IDI Management and Somalia

Outcomes were included in the 2016-18 Operational Plan for IDI Management of the Bilateral Program and for support provided to FOAGS. These are presented in the table below.

IDI Outcome	SAI Outcomes
Management of the Bilateral Support Program	
IDI Bilateral Support Policy Implemented	
Somalia	
SAI PMF carried out by FOAGS staff and quality assured	FOAGS implements the Strategic Plan developed through the cooperation with the IDI
FOAGS staff carry out iCATs, which are reviewed by a resource team of experts	The Strategic Planning process using the IDI model is institutionalised in FOAGS
FOAGS develops its new strategic plan based on the IDI model and develops an operational plan to implement the strategy	FOAGS performance is enhanced by implementing the Strategic Plan

The Cooperation agreement between FOAGS and IDI was updated in June 2017. This updated agreement adjusts the SAI Outcomes to:

- OAGS institutionalizes and implements the Strategic Plan 2017-2020
- OAGS performance is enhanced by implementation of the Strategic Plan

South Sudan

The Bilateral Support to NAC was only finalised during 2017 and so outcomes relating to this project are not included in the 2016-2018 IDI Operational Plan. However, the cooperation agreement between NAC, IDI and AFROSAI-E sets down the project outcomes. They are:

- A relevant and enhanced regularity audit function in NAC
- A relevant and enhanced performance audit function in NAC
- Core audit management and HR-systems in place in NAC
- Key stakeholders are familiar with NAC's function and how reports can be utilized
- NAC is updated on international standards and best-practices
- NAC's capacity development is strategically managed and well-coordinated

Program implementation

Under the overall objective, the IDI Operational Plan 2016-2018 sets down five objectives for the Bilateral Support Program. These are presented in the table below with progress made to date.

Objective	Progress as at October 2017
The established bilateral support programs in Somalia and Afghanistan are well managed and reaching their intended outputs	Afghanistan support program ended and new project started in South Sudan. South Sudan project managed in line with the principles set down in the IDI bilateral policy. Project in Somalia making progress now but all outputs not met to date.
The new policy and option of bilateral support from IDI is made known among potential partner-SAIs and other stakeholders	Bilateral Support policy finalised and made publicly available.
Three bilateral support programs established, including possible continuation of cooperation with SAI Somalia and SAI Afghanistan	Two bilateral support programs currently ongoing.
Operational guidelines are established	Working paper templates used in assessing and planning the IDI Bilateral Support project in South Sudan.
Competencies for working in fragile states strengthened in IDI	Deadline 2018. Too early to assess.

Bilateral Support Policy

The IDI Bilateral Support Policy was approved by the Board in March 2017 and is now publicly available. This policy explains what sort of support IDI should give, conditions required for IDI to provide support and principles to guide IDI during the planning and implementation of Bilateral Support projects. The policy uses the core principles, service delivery approach and capacity development model of IDI as a starting point, providing additional detail with specific reference to Bilateral Support projects.

The seven principles guiding IDIs Bilateral projects are shown below. Given that original support to FOAGS was delivered prior to the implementation of this policy, these principles are only considered against the design and early implementation stages of the, more recent, IDI project to support NAC in South Sudan.

Principle	Principle met in relation to NAC project?
Partner-driven process towards ISSAI compliance	Met Project plan driven by NAC with support from IDI. Staff development and ensuring NAC are up to date with international standards included in project outputs/outcomes.

Principle	Principle met in relation to NAC project?
Holistic and change oriented approach using the SAI Strategic Management Framework	Met A comprehensive capacity development project covering organisational and professional development. In addition, project plans to support delivery of specific audits.
Peer-to-peer support by experienced resource persons	Met Project includes advisors from IDI, AFROSAI-E, other national SAIs (Kenya, Uganda and Norway)
Presence and continuity	Too Early Project is planned to last until 2020. During this time there should be ample opportunity to provide presence and continuity. The continuation of the regular contact mechanisms established through e-mail and phone in combination with well-timed and high-quality workshops, is key.
Partnerships and active coordination with INTOSAI regions and development partners	Met Project provides excellent example of cooperation. IDI co-ordinates and provides overall management of the project. Inputs from AFROSAI-E and other national SAIs (Kenya, Uganda and Norway). It is also partly funded by the Norwegian Ministry of Foreign Affairs.
Flexibility and continuous learning	Too Early Will be tested as project progresses.
Management of risks	Too Early Cooperation Agreement includes risk assessment but risks will have to be managed throughout the support period. Given the nature of the engagement and the situation in South Sudan effective risk management is essential to ensure objectives are met.

The assessment is based on review of the project cooperation agreement and was validated through discussions with representatives of IDI, AFROSAI-E and NAC.

Stakeholder experiences

Telephone interviews were conducted with officers at FOAGS and NAC responsible for managing the bilateral programs.

Feedback provided was extremely appreciative for the IDI bilateral support.

- Discussions with IDI are always open and honest;
- IDI listen to the beneficiary SAI when designing support;
- IDI understand the extreme challenges being faced by the beneficiary SAIs on a day-to-day basis;
- The support project will allow NAC to complete audits in a timely and professional way. This will help demonstrate the value of the office;
- The multiple advisors working on the NAC project are being well coordinated by IDI;
- IDI responded quickly and efficiently to questions and requests for advice or clarification; and
- The bilateral support projects will provide an excellent baseline in requesting future donor support.

Some challenges were identified:

- The new Strategic Plan provides FOAGS with an excellent baseline. However, they will need significant and sustained capacity development support to implement their new strategic plan. There is currently some concern as to where this support will come from (although IDI are meeting with FOAGS in December 2017 to discuss this issue); and
- There were some issues around per diem payments and health/travel insurance for NAC staff travelling to workshops. This issue has now been resolved after discussions between all parties.

Evaluating expected outcomes

Performance, as at November 2017, against the expected outcomes for the program is set out below:

Program Management

Expected outcome (IDI)	Achievement	Comment
IDI Bilateral Support Policy Implemented	Achieved	Policy approved by the IDI Board in March 2017 and now being applied.

Somalia

Expected outcome (IDI)	Achievement	Comment
SAI PMF carried out by FOAGS staff and quality assured	Partly Achieved	Some training delivered during 2015. Simpler version of SAI PMF conducted during a workshop and SAI status and needs report completed in September 2017.
FOAGS staff carry out iCATs, which are reviewed by a resource team of experts	Partly Achieved	iCATs tables completed in 2016 but final report not completed. Tables used in SAI status and needs report completed in September 2017.
FOAGS develops its new strategic plan based on the IDI model and develops an operational plan to implement the strategy	Achieved	Workshop held with IDI and Status and Needs Report prepared based on SAI PMF domains. From this report, Strategic Plan finalised in November 2017
Expected Outcomes (SAIs)	Achievement	Comment
FOAGS implements the Strategic Plan developed through the cooperation with the IDI	Not Achieved	See above. Meeting planned during December 2017 to discuss potential further support. OAGS, IDI and AFROSAI-E agreed a 3 year support programme focussing on supporting OAGS in achieving goals set out in the strategic plan.
The Strategic Planning process using the IDI model is institutionalised in FOAGS	Not Achieved	
FOAGS performance is enhanced by implementing the Strategic Plan	Not Achieved	

The Assessment was based on an IDI report to NORAD on project progress produced in March 2017 and validated through discussions with IDI and FOAGS representatives.

On the face of it, progress has been unremarkable; this impression is wrong for three reasons. Firstly, and perhaps most importantly, the current situation in Somalia makes any reform, in any sector, extremely difficult. Secondly, the plan was ambitious; to conduct (and report on) iCATs and a full SAI PMF before producing a Strategic Plan is a huge undertaking. This is especially

true of a SAI which faced fundamental internal and external challenges. Thirdly, although progress was fairly slow during 2015 and 2016, this has changed over recent months. Since the appointment of a new Auditor General, all parties agree there is a new impetus to the project and real gains are being made. A workshop was held in August and FOAGS measured themselves against aspects of the SAI PMF domains (“SAI PMF lite”). A status and needs report was then produced, circulated to stakeholders and a meeting was held with development partners in September 2017 to present and discuss the draft plan. The strategic plan has now been finalised and an agreement has been signed by OAGS, IDI and AFROSAI-E to move towards achieving the goals set out in the plan. Project activities began in April 2017 and although, it is too early to make any meaningful assessment of project progress, initial implementation has progressed to plan. Feedback from IDI and NAC representatives stated that work is well underway on a number of the activities (for example, with the support of Kenyan and Norwegian colleagues, two out of three performance audit teams have collected data) Some challenges and delays have been encountered but this is only to be expected on a project of this nature and scope. Overall level of progress will become clearer in the months and years ahead.

Program expenditure

Somalia

For the support to FOAGS, information is presented below.

Year	Budget (NOK)	Actual (NOK)	Variance (NOK)	Variance (%)
2015	725,438	1,147,978	(422,540)	(58.2)
2016 (rev. Oct)	1,191,365	357,550	833,815	70.0
Total	1,916,803	1,505,528	411,275	21.5

Overall, the project was 21.5% under budget because some planned project activities were not implemented during the second half of 2016.

South Sudan

The total budget for the support program to NAC is US\$ 460,234. Given the early stage of this project, no comparison with actual is made here.

Conclusion

The Bilateral Support Program, although still relatively new, is becoming more established:

- The new policy has been approved and published (and is being applied). This helps to clarify when, where and how IDI will provide SAIs with bilateral support;
- Lessons have been learned from the bilateral support project to Afghanistan and the earlier stages of support to FOAGS; and
- A fairly comprehensive capacity development project with NAC in South Sudan has kicked off.

Stakeholders from FOAGS and NAC were extremely positive about the support received from IDI and were grateful for the assistance their organisations are receiving during challenging times in both countries. Both bodies had difficulty in obtaining support from other partners and the IDI bilateral support is very much appreciated.

Program outcomes for the support to FOAGS were not achieved as planned but the project is now making real progress. A Strategic Plan is almost complete and FOAGS is now keen to discuss the potential for further bilateral support to help implement this plan. The catalyst for this seems to have been a change in leadership within FOAGS, and this example shows the

importance of maintaining support and relationships even when project outputs/outcomes are not being met.

All parties are happy that the project has started well but it is too early to assess whether the outcomes for the support to NAC will be met. This project is fairly ambitious and covers many organisational and professional aspects of capacity development. In addition, a number of other bodies are involved in its implementation with IDI providing an overall management/coordination role. The project design and early stages of implementation have been carried out in accordance with the IDI Bilateral Support Policy.

The IDI currently has an objective to support three SAIs through the bilateral support program. This target is dependent on the scale of support provided. For example, the three-year support program agreed with NAC, involving many different stakeholders, will require significant input from IDI. Two projects on this scale are likely to fully utilise the current IDI staff member assigned to manage bilateral programs (for a number of years). Of course, if the bilateral projects were much more limited in nature it would be possible to manage more than three. The IDI may wish to consider removing the quantitative target for bilateral support programs in future planning cycles. In addition, if IDI wish to leave open the possibility of being able to support additional SAIs, extra resources will be required.

Appendix 5 – Analysis of the CBC Support program

Background

This work involved a desk-based review of the CBC Support program. A mid-term assessment of the program as it was originally designed was completed in 2015 and a program report to DFID (the main donor to the original program) was completed in 2016. These are the main sources for this desk review. In addition, IDI planning and monitoring documents including the Strategic Plan 2014-2018, the PAR reports during the period 2014-2016 were also reviewed.

The analysis has been limited to the original components of the program as defined in the results framework for the program and agreed with CBC and DFID. The program has subsequently been linked to the 3i program and funded with IDI basket funding. These additional aspects have not been included in the review.

Program design and compliance with IDI's service delivery model

The main objectives of the program were to:

- 1) Increase representation of SAIs from developing countries at the meetings of the Capacity Building Committee and its sub-committees; and
- 2) Provide regional training programs on the implementation of capacity building guides, with attendance by representatives from developing country SAIs.

The program was initiated by the INTOSAI Capacity Building Committee (CBC) in 2012 and funded by Department for International Development (DFID). As the CBC was not a legal entity, able to receive funding, the IDI agreed to act as the implementing partner. Funding was provided for the period 2012 to 2015 by DFID and complemented by IDI's basket fund.

The program was continued after DFID's funding was exhausted in 2015 to include a cooperative audit on disaster management in ASOSAI and a cooperative audit on procurement in PASAI. These cooperative audits were funded with IDI's basket fund were to be carried out between 2015 and 2016. These most recent cooperative audits have not been analysed as part of this review as they are yet to be finalized.

The program was designed together with the DFID where IDI and DFID agreed on the logframe for the program¹. As the program was designed and began already in 2012 it was not part of the selection and prioritization process that the IDI initiated in 2014 to ensure that programs were selected based on SAI needs and in conformity with the *INTOSAI Strategic Plan*. An analysis of the IDI's criteria for compliance with the IDI's Service Delivery Model shows that:

IDI Service Delivery Model Criteria	Compliance with IDI's service delivery model	Comment
a) be selected on the basis of criteria defined by the IDI (through IDI's prioritization and selection process),	n.a.	Not applicable – began implementation prior to 2014
b) have beneficiary SAI leadership actively involved in program selection and design and beneficiary SAIs resource persons participate in design development and delivery,	In compliance	Not in initial design but IDI included SAIs and regions in the design of capacity building activities. Beneficiary SAI staff were

¹ IDI 2015. *IDI-CBC Programme – Internal Mid-term Review*.

IDI Service Delivery Model Criteria	Compliance with IDI's service delivery model	Comment
		involved in delivery as resource persons.
c) have a results framework that integrates at least two of the three aspects of capacity development i.e. institutional, organizational and professional staff capacity,	In compliance	The results framework integrates both organizational and professional staff capacity.
d) ensure that IDI core values and principles are respected,	In compliance	Need for HRM identified in the Stocktaking Report 2010 ² , and in the CREFIAF Strategic Plan. Need for extractive industry audit support decided by AFROSAI-E's Governing Board and for CAROSAI revenue audit was on the agenda. The design and course material is based on the CBC guides.
e) be partnerships with relevant INTOSAI Committees, Working Groups and/or regions,	In compliance	The program was designed by IDI, CBC and to some extent DFID providing funding.
f) not exceed the final budget by more than 10 percent,	In compliance	Program within budget.
g) be completed no more than three months after the planned/revised completion date.	In compliance	The program appears to have ended in 2015 (on-time).

In conclusion, the program fulfils six of the six criteria relevant to the program and was clearly in line with the respective region's plans and needs. The weaknesses in the initial program design was addressed after negotiations with CBC, the donor (DFID) and IDI, to expand the original aim to include capacity building of SAIs on a selection of topics. Regional bodies and SAI leadership were closely involved in selecting the topics of the regional training programs for each region.

Program Objective and Expected Results

SAI and IDI Outcomes were established as shown below³:

SAI Outcomes
By 2015 six SAIs in CREFIAF adopt and implement Human Resource (HR) Strategy.
By 2015 six SAIs in CAROSAI issue reports based on cooperative revenue audits in a timely manner.
By 2015 six SAIs in AFROSAI-E issue reports based on cooperative audits of extractive industries in a timely manner.

² Although there is no mention of this in the Stocktaking Report from 2010.

³ Results framework for the program presented in the Appendix to the PAR 2013.

By 2015 six SAIs in OLACEFS improve their communications and stakeholder management, as measured by SAI PMF indicator dimensions SAI-22, SAI-23, SAI-24, and SAI-24.
--

IDI Outcomes

By 2015 the rate of attendance from developing country SAIs in the CBC meetings shows an improvement over 2011 statistics (Baseline: 3 developing country SAIs made presentation at annual CBC meeting).
--

By 2015 all eight regions represented at CBC annual meeting.
--

The results framework for the program presents limited base line data, milestones in terms of inputs (workshops held). The distinction between SAI and IDI Outcomes is not entirely clear. There is also a mix of inputs, outputs and outcomes in the program's Results Framework that have been interpreted as outcomes.

The program's aim was in line with the *IDI Strategic Plan 2007-2013*. However, when the program was continued the results framework does not show a causal link to the SAI or IDI Outcomes that IDI's *Strategic Plan 2013-2017* aims to achieve. This was due to the fact that the program framework could not be changed as per the agreement with the donor.

Program implementation

The program (as it was planned in 2012) included four main activities:

- Encouraging and funding the participation of SAIs from developing countries at CBC meetings.
- Training and assistance to SAIs in CREFIAF to adopt the CBC guide on Human Resource Management (HRM).
- Training and assistance to SAIs in OLACEFS on improving their communication and stakeholder management (adopting the CBC guide "how to increase the user and impact of audit reports").
- Training and assistance to SAIs in CAROSAI in conducting revenue audits.
- Training and assistance to SAIs in AFROSAI-E on audits of extractive industries.

Each training program included

- A planning and designing meeting for staff
- Training workshop
- An execution phase (eLearning or training course, online support to audit teams)
- A review workshop
- Implementation phase, meaning adoption or tabling of document.

IDI's focus was on the training aspects of the program, the sequencing of the program to ensure participation by the regions and customization of the CBC guidance and courseware in the cases of OLACEFS and CREFIAF. It also managed the administration of

Interim results

IDI's monitoring of the program showed that, by the end of 2014, most of the milestones had been achieved:

Encouraging and funding the participation of SAIs from developing countries at CBC meetings

- All eight regions represented at the CBC meeting 2014.
- Increase of SAIs from developing countries attending CBC meetings (from 3 SAIs in 2011 to 20 SAIs in 2014)

Training and assistance to SAIs in CREFIAF to adopt the CBC guide on HRM

- CBC courseware on HRM translated into French
- 13 out of 14 SAIs developed draft HR Strategies

Training and assistance to SAIs in OLACEFS on improving their communication and stakeholder management

- Guidance material had been developed.
- All 10 SAIs had attended training.

Training and assistance to SAIs in CAROSAI in conducting revenue audits

- All 6 SAIs had completed pilot audits

Training and assistance to SAIs in AFROSAI-E on audits of extractive industries

- All 7 pilot audits completed.

Evaluating expected outcomes

The final outcomes (as far as could be verified based on IDI's documentation) showed that:

Expected SAI Outcomes	Achievement	Comment
By 2015 six SAIs in CREFIAF adopt and implement HR Strategy.	50%	13 of 14 SAIs adopted the HR Strategy. Implementation was however, difficult due to institutional barriers.
By 2015 six SAIs in CAROSAI issue reports based on cooperative revenue audits in a timely manner.	33%	By 2015 two SAIs had issued the Audit Reports.
By 2015 six SAIs in AFROSAI-E issue reports based on cooperative audits of extractive industries in a timely manner	0%	By 2015, six SAIs had attended an audit review meeting where draft reports were peer reviewed but none have been published/issued.
By 2015 six SAIs in OLACEFS improve their communications and stakeholder management, as measured by SAI PMI indicator dimensions SAI-22, SAI-23, SAI-24, and SAI-24.	0%	Activities and outputs have been achieved, but the achievement has not been measured by IDI as intended i.e. with the SAI-PMF data ⁴ .
IDI Outcomes		
By 2015 the rate of attendance from developing country SAIs in the CBC meetings shows an improvement over 2011 statistics (Baseline: 3 developing country SAIs made presentation at annual CBC meeting).	100%	Achieved (18 SAIs from developing countries attended CBC annual meeting in 2015) ⁵ and actively participated.
By 2015 all 8 regions represented at CBC annual meeting.	100%	Achieved (All 8 regions represented at CBC annual meeting 2015)

There was a concern voiced in the Mid-term Review regarding the sustainability of the attendance at CBC annual meetings. Data has shown that CBC attendance by SAIs from developing countries has continued to be at the same level as in 2014;

- in 2015 18 SAIs from developing countries attended the CBC annual meeting and
- in 2017, 18 SAIs from developing countries attended.

⁴ It is recognized that SAI-PMF data is confidential but the aim here is to aggregate data for participating SAIs and measure the change, which should be possible while retaining the actual SAI-PMF score confidential.

⁵ Project Completion Review Top Sheet (final report to DFID). March 2016.

The original indicator for this component of the program was quantitative i.e. and increased number of attendees, and there was no link to learning, knowledge sharing or active involvement in the CBC meetings. IDI's mid-term review pointed out that the expected impact of the entire program i.e. increased organisational and professional capacity of the SAIs, may not necessarily come out of attending CBC meetings. It may give participants a better knowledge of CBC but does not mean that such knowledge is disseminated in the respective SAI. In an annual review of the program it was recommended that IDI collect feedback from CBC meeting attendees, this was not done, but IDI endeavoured to report on involvement by SAIs in the meetings. The mid-term review, as well as in the final report to the donor, commented on the need for designing both quantitative and qualitative indicators to measure outcome.

With regard to the training on HRM and customization of CBC's guidance, the mid-term review found that SAIs attending were challenged in implementing HR strategies as several of the SAIs' institutional frameworks did not allow the SAI to make needed changes e.g. with staff remuneration and recruitment being outside the control of the SAI. Also, any HRM manual needed to be tailored to each SAI which was not an aspect considered within the scope of the program.

The AFROSAI-E training on audits of extractive industries met its interim targets and, despite some original participants changing positions in their respective SAIs, the audit teams remained and could carry on the cooperative audit work. Also, AFROSAI-E were planning to arrange an additional cooperative audit on extractive industries for other SAIs not attending.

The training and cooperative revenue audits in CAROSAI progressed as planned during 2014, but by 2015 only two SAIs had issued the audit reports.

At the time of the mid-term review, the work on stakeholder relations in OLACEFS was in progress with 10 SAIs attending the training, but with communication strategies yet to be finalized. By 2015 eight SAIs had developed and adopted communication strategies. However, there was, by 2017, no data available to measure achievement of the outcome through the SAI-PMF.

The manner of reporting achievement throughout the program period has changed. The original expected outcomes (as established in the results framework for the program and presented in the Appendix to the PAR in 2013) are not those against which achievement is measured in 2015 (in the Project Completion Review Top Sheet presented to DFID).

Feedback from managers and participants shows that the methodology and tools were useful and feedback from the participants showed that there were initiatives within the SAIs to apply and disperse the competencies acquired through the regional programmes. Participants responding to a survey carried out as part of the mid-term review, felt that they would be able to apply the tools learned in their own SAIs.

Learning

The important learning issues that the mid-term review found and needed to take forward were:

- 1) Ensuring that the relevant expertise is available to support the different training and cooperative audit programs. This was lacking in the program and is an important part of all of IDI's commitments. According to the IDI, this has since been addressed and the current cooperative audits have the relevant expertise.

- 2) The mid-term review mentioned a lack of buy-in from SAI top-management, especially in the program component aimed at SAIs in CREFIAF. There was no program component to help ensure that the knowledge was applied. The participants were trained, but without the buy-in, ownership and understanding by the SAI top management, there is a risk that this knowledge is not applied in practice within the respective SAI.
- 3) The reporting of achievements needs to address the original goals and indicators of the program. It is important that the program's expected outcomes are not changed during the program period and that results are reported against the original expected outcomes.
- 4) The program results framework needs to show the causal link between the program and the IDI or SAI Outcome it is aiming to address. The results framework should show how the outcomes of the program lead to achievement of the IDI and/or SAI outcomes.

Audit of Externally Funded Projects in Agriculture and Food Security Sector

Program Objective and Expected Results

The main objective of the program is ‘increased involvement of SAIs in auditing externally aided projects in agriculture and food security sector, by supporting SAIs in enhancing their capacity and performance in conducting such audits’. The projects concerned are funded by the International Fund for Agricultural Development (IFAD).

Outcomes were established for IDI (one) and the SAIs (four) as shown below:

IDI Outcome	SAI Outcomes
By 2017 60% of participating SAIs use trained teams and guidance in conducting audits in externally funded projects.	By 2016-17 70% of participating SAIs issue audit certificates and reports on financial and compliance audit of externally funded projects within an agreed timeframe.
	By 2016 60% of financial audits meet applicable financial audit ISSAI requirements.
	By 2017 60% of compliance audits meet applicable financial audit ISSAI requirements.
	By 2020 60% of participating SAIs audit externally funded projects in agriculture and food security sector on regular basis.

Program design

The program was designed and delivered in line with IDI’s Service Delivery Model and met the IDI core principles. Program outputs support IDI’s achievement of Outcome Indicator IO 1. A detailed assessment of the program design against the IDI Service Delivery Model is set out below.

IDI Service Delivery Model Criteria	Compliance with service delivery model	Comment
a) Be selected on the basis of criteria defined by the IDI (through IDI’s prioritization and selection process).	In compliance	The idea for the program came from IFAD. The programme meets the needs of individual SAIs and is consistent with the terms of the INTOSAI Strategic Plan.
b) Have beneficiary SAI leadership actively involved in program selection and design and beneficiary SAI resource persons participate in design, development and delivery.	In compliance	The head of each beneficiary SAI was involved at the outset and several SAI beneficiary resource persons have been involved throughout.
c) Have a results framework that integrates at least two of the three aspects of capacity development: institutional, organizational and professional staff capacity,	In compliance	The results framework integrates organizational capacity (development and use of specific guidance) and professional staff capacity (enhancing the standard of the IFAD project audit).
d) Ensure that IDI core values and principles are respected.	In compliance	The program objective supports IDI’s mission and all five core principles (as set out in IDI’s 2014-18 strategic plan).
e) Build partnerships with relevant INTOSAI Committees, Working Groups and/or regions.	In compliance	The program has been implemented in conjunction with AFROSAI-E.
f) Not exceed the final budget by more than 10 per cent.	In compliance	The program is within budget (as at august 2017).

IDI Service Delivery Model Criteria	Compliance with service delivery model	Comment
g) Be completed no more than three months after the planned/revised completion date.	In compliance	The program is on course to be completed by the revised date of December 2017 (though there are plans to hold a 'lessons learned' workshop early in 2018).

Program implementation

Under the programme, the International Fund for Agricultural Development (IFAD) assigned project audits (financial and compliance) to the seven SAIs participating in the programme. The IDI supported the SAIs in carrying out these audits in accordance with the ISSAIs by implementing the following activities:

Activity	Output
Needs assessment and agreement on stakeholder commitments.	In August 2015 a statement of commitments for achieving the program outcomes was signed between the SAIs, IFAD and the IDI.
Development of guidance and courseware.	This was completed by the target date of December 2015.
Conduct of workshop in February 2016 for participating SAIs and development of audit plans.	21 SAI staff from the seven participating SAIs were trained in financial and compliance audit compared with the target of 14. The same teams were trained in both types of audit.
Assisting SAIs in finalizing audit plans through an eLearning platform.	Participating SAIs were able to access support and advice throughout the project audit cycle.
Conduct of pilot audits for 2016.	Six of the seven participating SAIs carried out their first pilot financial and compliance audits. The IFAD project in The Gambia commenced late and the first audit report was not due until June 2017.
Support for finalizing audits (2016).	In addition to providing eLearning support, on-site visits were made to Liberia, Malawi, and Rwanda.
Conduct of Lessons Learned and Audit Planning workshop in February 2017.	A peer review and feedback workshop was held in February 2017.
Conduct of pilot audits for 2017.	Work is on-going. Most audit reports are not due until December 2017.
Support for finalizing audits (2017).	On-site support was provided to SAI Gambia in May 2017 and is scheduled to be provided to the SAIs of Sierra Leone and Tanzania in November 2017.
Independent quality assurance of each audit conducted under the program to ensure that the audit meets applicable ISSAI standards.	Quality assurance reviews were originally planned for each round of audits (in December 2016 and December 2017). However, IFAD project timelines meant that five of the seven SAIs reported in December 2016 (rather than June 2016) and it was decided that the QA process would not add much beyond IFAD's own review of the audit reports. IFAD endorsed this and the independent QA for both sets of audits will now take place in late 2017 and early 2018.

Interim results

Although the quality assurance reviews scheduled for December 2016 were deferred, a team of experts from IFAD reviewed the audit reports submitted by each participating SAI. General feedback comprised:

- reports were received by IFAD on time and to an acceptable standard;
- auditor rating ranged from satisfactory to highly satisfactory;
- financial statements rating ranged from moderately satisfactory to highly satisfactory;
- reports were detailed containing information on performance and procurement;
- most reports showed an improvement in quality and adherence to the audit requirements set out in the terms of reference.

IFAD provided feedback to each participating SAI on technical issues relating to the conduct of the audit, highlighting areas where further improvement was needed.

SAI team member experiences

Telephone interviews were conducted with the Team Leaders for SAI Sierra Leone and SAI Zambia and a personal interview was held with the Project Director for SAI Rwanda. Their feedback on the conduct of the program, and the value added to their audits, was very positive:

- the discussion of progress and challenges was well led by IDI;
- networking inter-action, including peer review of reports, with other SAIs was very helpful;
- feedback from IFAD's review of draft reports helped improve the standard of the audits;
- IDI responded quickly and efficiently to email queries;
- the training has been rolled to other staff in the SAI, thereby spreading knowledge.

Participants identified several improvements to the conduct of project audits:

- better understanding of non-financial matters in determining materiality levels;
- better understanding of the link between evidence presented in working papers and the audit opinion;
- the provision of more relevant answers to working paper review questions.

Two main challenges were identified:

- IFAD guidance was not consistent with the latest ISSAIs on definitions of level of materiality;
- IFAD guidance required an audit opinion on three separate reports within the financial statements.

IFAD have now revised their project audit guidelines to ensure consistency with the ISSAIs.

The IFAD Program Manager reported a very positive experience in working with IDI:

- IDI were very pro-active and enthusiastic and demonstrated a high level of capability;
- IFAD were satisfied with the quality and timeliness of deliverables;
- IFAD are looking to extend their cooperation with IDI.

IFAD are now looking to ensure sustainability of the expertise gained through the program. In this respect, IDI are planning (subject to funding approval by the Board) to hold a final review workshop in early 2018.

IDI identified some lessons learned in their August 2017 progress report:

- use of 'resource persons' from participating SAIs greatly assisted in monitoring implementation of the audits;
- involvement of SAI Heads in planning programme deliverables helped in keeping commitments and in timely reporting in line with IFAD requirements – all the SAIs prioritized the audits in their operational plan;
- the templates developed by IDI for conducting separate financial and compliance audits helped SAIs in planning the two audit streams separately;

- on-site support provided to participating SAIs in planning and finalizing reports further increased the success of the program – additional SAI staff were able to take part;
- involvement of the cooperating partner (IFAD) helped in addressing the challenges that SAIs faced during the audits as well as in meeting reporting requirements;
- review meetings held with all participating SAIs, where IFAD shared shortcomings, helped to identify areas that required improvement.

Evaluating expected outcomes

Performance, as at October 2017, against the expected outcomes for the program is set out below:

Expected outcome (IDI)	Achievement	Comment
By 2017 60% of participating SAIs use trained teams and guidance in conducting audits in externally funded projects.	Achieved: 100%	By June 2017, all seven SAIs used trained teams and guidance in conducting audits.
Expected Outcomes (SAIs)	Achievement	Comment
By 2016-17 70% of participating SAIs issue audit certificates and reports on financial and compliance audit of externally funded projects within an agreed timeframe.	Achieved: 100%	All participating SAIs issued reports for their 2016-17 audit cycle.
By 2016 60% of financial audits meet applicable financial audit ISSAI requirements.	Not yet assessed	The source of evidence for these two outcome indicators is the quality assurance review reports, which will not be available until late 2017 and early 2018.
By 2017 60% of compliance audits meet applicable compliance audit ISSAI requirements.	Not yet assessed	
By 2020 60% of participating SAIs audit externally funded projects in agriculture and food security sector on regular basis.	Not due for assessment	

The assessment was based on information provided in IDI's progress reports and was validated through discussion with the IDI Program Manager and program participants.

Although review and feedback by IFAD indicated good progress, it is not possible to assess the final achievement of expected program outcomes until the independent QA has been carried out. This is particularly important given that IFAD's project audit guidelines were found not to be consistent with the latest ISSAIs. Ultimately, the decision to defer QA of the 2016 financial and compliance audit reports until the end of 2017 deprived the program of a truly independent assessment at the mid-point stage.

Program expenditure

Total program expenditure (up to May 2017) is 2,411,206 NOK, 11.8% below budget.

Year	Budget (NOK)	Actual (NOK)	Variance (NOK)	Variance (%)
2015-16	1,704,202	1,292,427	411,775	24.2
2016-17	1,030,308	1,118,779	(88,471)	(8.6)
Total	2,734,510	2,411,206	323,304	11.8

Conclusion

The program outputs have been delivered on time, and within budget, and IFAD and participating SAIs have valued IDI's contribution. However, deferring independent QA of the 2016 financial and compliance audit reports means that there is not yet any assessment as to whether two key program outcomes (proportion of financial and compliance audits meeting ISSAI requirements) have been achieved.

Feedback from program participants pointed to an increase in personal knowledge and an improvement in the quality of project audits carried out for IFAD. Participating SAIs and IFAD clearly valued IDI's conduct and management of the program.

Appendix 7- Analysis of the 3i program (ISSAI Implementation Initiative) – Phase 1 in ARABOSAI

Background

This work involved a desk-based review of the ISSAI Implementation Initiative (3i Program) focussing on work with ARABOSAI. A mid-term assessment of the ARABOSAI part of the program (“the report”) has only recently been completed and is used as the main source. Work performed on a previous evaluation of the 3i program (performed by SDA and finalised in March 2015) was also considered. In addition, IDI planning documents including the 2014-2018 Strategic Plan, the 2016-2018 Operational Plan and supporting performance and accountability reports were also reviewed.

Program Objective and Expected Results

The main objective of the program is for SAIs in ARABOSAI to move from current audit practices to ISSAI based audit practices. The program began in 2014 and is planned to continue until 2019.

The program consists of five elements:

- Development of public goods;
- ISSAI certification program;
- ISSAI knowledge network / community of practice;
- ISSAI-based cooperative pilot audits;
- SAI level ISSAI implementation start-up.

SAI and IDI Outcomes were established for 3i (ARABOSAI) as shown below:

SAI Outcomes
80% of SAIs from developing countries in the region signing the cooperation agreement by 2015
Percentage of participating SAIs reporting use of
a. iCATs (80% by 2016)
b. ISSAI Implementation Handbooks (60% by 2017)
60% of participating SAI Staff who complete ISSAI Certification Program by 2016
60% of ISSAI facilitators used in SAI, regional or global ISSAI Implementation efforts by 2018
IDI Outcome
25% of participating SAIs which start ISSAI implementation as per their ISSAI implementation strategy and action plan by 2019
% of participating SAIs which issue audit reports of ISSAI based pilot audits within the established legal time frame. (Comp Audit 40% by 2018, Financial Audit 50% by 2017, Perf Audit 40% by 2019)
% of ISSAI based pilot audits which generally meet best practice requirements as per applicable ISSAIs (Comp Audit 40% by 2018, Financial Audit 50% by 2017, Performance Audit 40% by 2019)

These Program level outcomes link to overall IDI Outcomes IO 1, IO 2 and IO 3.

Program design

The following table presents the review team’s conclusions as to compliance with IDI’s Service Delivery Model.

IDI Service Delivery Model Criteria	Compliance with service delivery model	Comment
a) Be selected on the basis of criteria defined by the IDI (through IDI's prioritization and selection process).	n.a.	Not applicable – overarching 3i programme began implementation prior to 2012
b) Have beneficiary SAI leadership actively involved in program selection and design and beneficiary SAI resource persons participate in design development and delivery.	In compliance	Programme delivered in cooperation with ARABOSAI. Individual resource persons from SAIs used in rolling out the programme. Some SAIs gave feedback as to how the programme could be improved going forward
c) Have a results framework that integrates at least two of the three aspects of capacity development: institutional, organizational and professional staff capacity,	In compliance	The results framework integrates organizational capacity (translation of iCATS and ISSAI implementation handbooks, iCAT training and support) and professional staff capacity (pilot audits).
d) Ensure that IDI core values and principles are respected.	In compliance	The main objective of the programme is to move SAIs (in the ARABOSAI region) towards increased ISSAI compliance; this is fully consistent with IDI's mission. The programme objectives support the core values set down in the IDI Strategic Plan 2014-18.
e) Build partnerships with relevant INTOSAI Committees, Working Groups and/or regions.	In compliance	The programme is being implemented in cooperation with ARABOSAI and relevant INTOSAI sub-committees. Programme is partly funded by USAID.
f) Not exceed the final budget by more than 10 per cent.	In compliance	As reported in the IDI Performance and Accountability Report 2016, Expenditure was 35% under budget to 31 st December 2016.
g) Be completed no more than three months after the planned/revised completion date.	n.a.	Not applicable as programme not due for completion until 2019. Although some outputs are behind schedule, outcome indicators are currently being met as planned.

The program is assessed to be in compliance.

Program implementation

During 2016 work focussed on the following areas:

- ISSAI Certification Programs – 80 participants from 15 SAIs were certified as ISSAI facilitators in 2016. They were certified after undertaking all the components of the

ISSAI Certification Program during 2015, and their SAIs have completed the iCATs and finalised their ISSAI Implementation Strategies.

- ISSAI Knowledge Network/Community of Practice – The 3i Community of Practice for ARABOSAI has been in operation since October 2015. During 2016, two more communities were created (for the two pilot audit programs below)
- ISSAI Based Pilot Audits – Support to Financial and Compliance pilot audits commenced.

Progress against activities as included in the original 2013 program plan was reported in the report. The results of this assessment are shown in the table below.

Outputs	Progress to 31 st December 2016
3i Products (iCATs, ISSAI Implementation Handbooks) available in Arabic by 2015	Completed
ISSAI Certification Program for Financial, Performance and Compliance Audit designed, developed and delivered to SAI staff as per IDI's systematic approach to training (in Arabic) by 2015	Completed
Number of SAIs supported in ISSAI Implementation by reviewing iCATs (6 x FA, 8 x PA, 8 x CA by 2016)	Completed 14 x FA, 14 x PA, 15 x CA
Number of SAIs supported in ISSAI Implementation in conducting ISSAI based pilot audits (2 x FA by 2016, 9 x PA by 2018, 9 x CA by 2019)	Not Completed (CA & PA not due for completion until 2018/19) FA and CA pilot audits have commenced. PA planned for 2017/2018
No. of SAI provided onsite support (2 x FA by 2016, 9 x PA by 2019, 9 x CA by 2017)	Not Completed No activities reported. Onsite support to some SAIs (e.g. Iraq) is difficult due to ongoing situation in the country.
3i Community of practice available in Arabic by 2015	Completed
Cumulative number of trained SAI PMF assessors from SAIs in ARABOSAI (Male/Female 55/7 in 2014, 70/10 in 2015, 85/15 in 2016)	Partly Completed 2014 figure met. 2015 and 2016 not reported. Further training rollout was postponed until 2017 to allow for the training to be based on the most recent version of the SAI PMF.

The assessment report states that the IDI has been mostly successful in delivering output targets and in some cases actually delivered more than what was planned.

Evaluating expected outcomes

The final outcomes (as far as could be verified based on IDI's documentation) showed that:

Expected SAI Outcomes	Achievement	Comment
80% of SAIs from developing countries in the region signing the cooperation agreement by 2015	Achieved	93% (14 out of 15) eligible developing countries signed cooperation agreement. Somalia has not but has separate bilateral agreement with IDI.

Expected SAI Outcomes	Achievement	Comment
Percentage of participating SAIs reporting use of a. iCATs (80% by 2016)	Achieved	88% of participating SAIs have submitted ICATs for all 3 types of audit.
b. ISSAI Implementation Handbooks (60% by 2017)	Not due for Assessment	
60% of participating SAI Staff who complete ISSAI Certification Program by 2016	Achieved	82% of participants attained certification
60% of ISSAI facilitators used in SAI, regional or global ISSAI Implementation efforts by 2018	Not due for assessment	
IDI Outcome		
25% of participating SAIs which start ISSAI implementation as per their ISSAI implementation strategy and action plan by 2019	Not due for assessment	
% of participating SAIs which issue 5 audit reports of ISSAI based pilot audits within the established legal time frame. (Comp Audit 40% by 2018, Financial Audit 50% by 2017, Perf Audit 40% by 2019)	Not due for assessment	
% of ISSAI based pilot audits which generally meet best practice requirements as per applicable ISSAI (Comp Audit 40% by 2018, Financial Audit 50% by 2017, Performance Audit 40% by 2019)	Not due for assessment	

It is clear that, so far, the program has met all expected outcomes. The report also provides updates on the outcomes not due for assessment in 2016. In the view of the assessors, apart from the outcome in relation to ISSAI implementation rates (because a mechanism for monitoring progress against action plans was not yet in place) the IDI are on track to meet all expected outcomes by the end of the program in 2019.

Stakeholder Feedback

From the IDI evaluation forms distributed at the end of each workshop and the survey of resource persons carried out by the mid-term assessment team, it is clear that there is a generally high level of satisfaction with the 3i program in the ARABOSAI region. This is corroborated from the work carried out by the mid-term assessment team on six case studies and the work performed on the March 2015 evaluation of the 3i program more generally.

Conclusion

In relation to the 3i ARABOSAI project, the mid-term assessment report concludes that “IDI has implemented the project successfully to the mid-term review point and is on track to deliver the majority of the agreed outputs and intermediate outcomes.”

The report also made five recommendation that IDI should consider in relation to this project. These were:

1. the terminology of “IDI objectives” and “SAI objectives” should be amended to “intermediate objectives” and “final objectives”.
2. some of the indicators used are unrealistic and should be amended
3. the SAI PMF be used to measure the changing levels of ISSAI implementation to measure the effect of the 3i program. Although ultimate responsibility for ISSAI implementation rests with individual SAIs, observation of SAI PMF scores over time will allow IDI to measure the overall impact of the program.
4. IDI should carry out independent quality assurance of key outputs such as iCATs
5. given that ISSAI implementation is a long and difficult process, IDI and donors should ensure that long term support is provided to help ensure momentum is maintained. It is likely that this will be a work stream in the next IDI Strategic Plan.

SAI Outcome Indicator	Baseline 2014	Target 2017	Results 2017	Source
SAI Outcome Indicator: SO1	LDC&OLI = 53%	LDC&OLI = 60%	LDC&OLI = 50%	2017 INTOSAI Global Survey
Percentage of SAIs in developing countries that issue their annual audit reports within the established legal time frame	LMI = 77%	LMI = 80%	LMI = 81%	2017 INTOSAI Global Survey
	UMI = 72%	UMI = 80%	UMI = 83%	2017 INTOSAI Global Survey
SAI Outcome Indicator: SO2	LDC&LI = 40%	LDC&LI = 50%	LDC = 41%	2017 INTOSAI Global Survey
Percentage of SAIs in developing countries (for which a PEFA assessment is publicly available) in which all external audit reports on central government consolidated operations are made available to the public through appropriate means within six months of completed audit.	LMI = 70%	LMI = 75%	LMI = 73%	2017 INTOSAI Global Survey
	UMI = 80%	UMI = 85%	UMI = 64 %	2017 INTOSAI Global Survey
SAI Outcome Indicator: SO3				
Percentage of SAIs that have undertaken an assessment of their mandate, transparency and accountability, quality and ethical practices which confirm the provisions of Level 2 ISSAIs – Prerequisites for functioning of Supreme Audit Institutions – are generally implemented in practice	83%	95%	n.a.	INCOSAI Global Survey 2016
2. % of SAIs that have undertaken an assessment of their compliance with the level 2 ISSAIs, using the level 2 iCATs and/or SAI PMF	20%	30%	n.a.	2017 INTOSAI Global Survey
3. % of SAIs that have ISSAI compliant manuals and policies in place for:				
○ Code of Ethics (ISSAI 30), including monitoring system	77%	85%	80%	SAI PMF
○ Quality Control (ISSAI 40)				
a. Quality control	n.a.	55%	40%	SAI PMF
b. Quality assurance	47%	55%	21%	SAI PMF
4. % of SAIs that have generally implemented the ISSAIs, in practice, for:				
○ Independence (ISSAI 10)	12%	20%	44%	SAI PMF
○ Transparency and accountability (ISSAI 20)				
a. Publication of audit reports	48%	55%	n.a.	
b. % of SAIs that measure and report publicly on their annual performance	n.a.	25%	14%	SAI PMF
○ Code of Ethics (ISSAI 30), including monitoring system	7%	15%	10%	SAI PMF
○ Quality Control (ISSAI 40)				
a. Quality control	n.a.	15%	20%	SAI PMF
b. Quality assurance	7%	15%	18%	SAI PMF
5. % of SAIs that have an external Quality Assurance review which confirms that the level 2 ISSAIs are generally met, in practice	0%	5%	0%	IDI SSU

SAI Outcome Indicator: SO4

Percentage of SAIs that have developed or adopted relevant audit standards based on or consistent with the relevant ISSAIs, and have undertaken an assessment of their audit practices (including review of a sample of audits) which confirm the adopted audit standards are generally implemented in practice:

o Financial Audit	100%	95%	69%	2017 INTOSAI Global Survey
o Performance Audit	97%	95%	63%	2017 INTOSAI Global Survey
o Compliance Audit	90%	95%	58%	2017 INTOSAI Global Survey

2. % of SAIs that have undertaken an assessment of their compliance with the ISSAIs with iCATs on:

o Financial Audit	17%	35%	n.a.
o Performance Audit	15%	30%	n.a.
o Compliance Audit	15%	30%	n.a.

3. % of SAIs that have ISSAI compliant manuals and policies in place for:

o Financial Audit	n.a.	25%	32%	SAI PMF
o Performance Audit	n.a.	25%	44%	SAI PMF
o Compliance Audit	n.a.	25%	35%	SAI PMF

4. % of SAIs that have generally implemented the ISSAIs, in practice, for:

o Financial Audit	3%	10%	10%	SAI PMF
o Performance Audit	10%	15%	14%	SAI PMF
o Compliance Audit	7%	15%	25%	SAI PMF

SAI Outcome Indicator: SO5

Percentage of SAIs in developing countries meeting the following 'audit coverage' criteria for each audit discipline:

o Financial audit: at least 75% of financial statements received are audited (including the consolidated fund / public accounts or where there is no consolidated fund, the three largest ministries)	Financial audit:	Financial audit:	Financial audit:	
	LDC + OLI =69 %	LDC + OLI =72 %	LDC + OLI =71 %	2017 INTOSAI Global Survey
	LMI = 692 %	LMI = 72 %	LMI = 60 %	
o Compliance audit: the SAI has a documented risk basis for selecting compliance audits that ensures all entities face the possibility of being subject to a compliance audit, and at least 60% (by value) of the audited entities within the SAI's mandate were subject to a compliance audit in the year	UMI = 66%	UMI = 69%	UMI = 69%	2017 INTOSAI Global Survey
	Compliance audit:	Compliance audit:	Compliance audit:	
	LDC +OLI =57 %	LDC +OLI =60 %	LDC +OLI =32 %	2017 INTOSAI Global Survey
o Performance audit: on average in the past three years, the SAI has issued at least ten performance audits and/or 20% of the SAI's audit resources have been used for performance auditing	LMI = 64%	LMI = 67%	LMI = 58%	
	UMI = 59%	UMI = 62%	UMI = 49%	2017 INTOSAI Global Survey
	Performance audit:	Performance audit:	Performance audit:	
	LDC +OLI =38 %	LDC +OLI =41 %	LDC +OLI =48 %	2017 INTOSAI Global Survey
	LMI = 44%	LMI = 47%	LMI = 54%	
	UMI = 55%	UMI = 58%	UMI = 69%	2017 INTOSAI Global Survey

Outcome Indicator	Baseline 2014	Target 2015	Results 2015	Target 2016	Results 2016	Target 2017	Results 2017
IDI Outcome IO1: Effective SAI capacity development programmes							
I1.1 Percentage of IDI SAI capacity development programmes delivered which follow the IDI service delivery model. Programmes are selected on the basis of criteria defined by the IDI.	88%	90%	94%	90%	100%	90%	50%
I1.2 Percentage of IDI programmes completed for which a post-programme evaluation finds that:			2 Program evaluations		0 Program evaluations		1 evaluation 3i ARABOSAI
a) The programme fully or substantially achieved its defined intermediate outcomes	n.a.	90%	100%	90%		90%	100%
b) Programme expenditure did not exceed the final budget by more than 10%	n.a.	90%	100%	90%		90%	100%
c) Programme was completed no more than three months after the planned/revised completion date	n.a.	90%	100%	90%		90%	100%
IDI Outcome IO2 Global Public Goods used by Stakeholders							
I2.1							
i. Number of SAls actively used relevant global public goods (or tools tailored or developed from these global public goods) in the last three years:							
INTOSAI Global Survey 2017	a) 52					a) 60	63
b) iCAT: Compliance Audit	b) 40					b) 60	59
c) iCAT: Performance Audit	c) 49					c) 60	62
d) ISSAI Implementation Handbook FA	d) n.a.					d) 60	88
e) ISSAI Implementation Handbooks CA	d) n.a.					e) 60	88
f) ISSAI Implementation Handbooks PA	d) n.a.					f) 60	88
g) SAI PMF	g) 44					g) 60	69
h) Strategic Planning Handbook	h) 52					h) 60	56
i) IT Audit Guidance	i) n.a.					i) 60	48
ii. Cumulative number of donor signatories to the INTOSAI-Donor MoU responding that their organisations have actively used SAI PMF in the past 3 years.	2					12	n.a.
IDI Outcome IO3: Stronger regional bodies, networks and communities							
I3.1 Cumulative no. of resource persons (i.e. SAI staff, Regions, INTOSAI Committees, donors, consultants) developed:							
a) ISSAI Facilitators	a) 52 & 71	a) 136 & 88	a) 115 & 150	a) 175 & 119	a) 222 & 211	a) 175 & 119	a) 222 & 211
b) SAI PMF Facilitators	b) 146 & 74	b) 85 & 85	b) 536 & 305	b) 105 & 105	b) 546 & 321	b) 140 Male, 140 female	b) 546 & 321
c) PDA Champions	c) n.a.	c) n.a.	c) n.a.	c) n.a.	c) n.a.	c) n.a.	c) n.a.
d) Donor staff understanding of working with SAls	d) n.a.	d) 25 & 25	d) 28 & 20	d) 40 & 40	d) 28 & 20	d) 60 Male, 60 Female	d) 28 & 20
e) Total (All IDI Programmes)	e) 386 & 123	e) n.a.	e) 679 & 475	e) n.a.	e) 796 & 552	e) n.a.	e) 836 & 574
I3.2 No. of INTOSAI regional bodies benefiting from IDI support during last three years to:							
a) Strategic plan development	a) 2					a) 2	4
b) Accessing external funding	b) n.a.					b) 2	4
c) Capacity development programmes	c) 8					c) 8	8
d) Development of e-learning capacity	d) 0					d) 2	3
IDI Outcome IO4: Scaled-up and more effective support to SAls							
I4.1 Moving three year average annual financial support for the benefit of SAls in ODA eligible countries	\$55,000,000	\$60,000,000	\$ 68,000,000	\$65,000,000	\$ 69,000,000	\$70,000,000	\$ 68,400,000
I4.2 Support aligned and coordinated behind SAHed strategies:							
a) Percentage of SAls with a strategic plan	a. Strategic Plan: LDC+OLI = 98% LMI =89 % UMI = 100%					a. Strategic Plan: LDC+OLI = 99% LMI =92 % UMI = 100%	a. Strategic Plan: 95% 86% 98%
b) Percentage of SAls with a development action / operational plan currently in place	b. Development Action Plan: LDC+OLI = 85% LMI = 100% UMI = 98%					b. Development Action Plan: LDC+OLI = 87% LMI = 100% UMI = 99%	b. Development Action Plan: 81% 88% 90%
c) Percentage of country level projects ongoing during last three years where support is aligned behind strategic plan	c. Support aligned behind SP LDC+OLI =75 % LMI = 66% UMI = 48%					c. Support aligned behind SP LDC+OLI =80 % LMI = 75% UMI = 60%	c. Support aligned behind SP 75% 71% 69%
d) Percentage of countries with an established donor coordination group to facilitate coordination of support to the SAI, in which all providers of support participate	d. Donor Coordination Group 35%					d. Donor Coordination Group 50%	47%
I4.3 Percentage of applications under last completed Global Call for Proposals that have funding approved	51%	55%	53%	n.a.	53%	60%	n.a.
I4.4 Percentage of SAI providers of support scored as fully or substantially competent in their delivery of support, by the SAI / INTOSAI body receiving support	100%	n.a.		n.a.		90%	n.a.