Appendix to 2013 IDI Performance and Accountability Report: Detailed Progress Reports

2013

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Acronyms

AFROSAI-E	African Organization of English speaking Supreme Audit Institutions
ARABOSAI	Arab Organization of Supreme Audit Institutions
ASOSAI	Asian Organization of Supreme Audit Institutions
CAROSAI	Caribbean Organization of Supreme Audit Institutions
CAS	INTOSAI Compliance Audit Subcommittee
CBC	INTOSAI Capacity Building Committee
CCAF	Canadian Comprehensive Audit Foundation
CReCER	Accounting & Accountability for Regional Economic Growth
CREFIAF	African Organization of French speaking Supreme Audit Institutions
DFID	Department for International Development UK
EUROSAI	European Organization of Supreme Audit Institutions
FAC	Finance and Administration Committee
FAS	INTOSAI Financial Audit Subcommittee
GTANIA	OLACEFS Working Group on Implementation of ISSAIs (Spanish Acronym)
iCATS	ISSAI Compliance Assessment Tools
ICGFM	International Consortium on Governmental Financial Management
IDI	INTOSAI Development Initiative
IFAD	International Fund for Agricultural Development
ISSAI	International Standards of Supreme Audit Institutions
INCOSAI	INTOSAI Congress
INTOSAI	International Organization of Supreme Audit Institutions
KSC	INTOSAI Knowledge Sharing Committee
MFA	Ministry of Foreign Affairs, Norway
MOU	Memorandum of Understanding
NOK	Norwegian Kroner
NORAD	Norwegian Agency for Development Cooperation
OAGN	Office of the Auditor General of Norway
OECD	Organization for Economic Co-operation and Development
OLACEFS	Organization of Latin American and Caribbean Supreme Audit Institutions
PAS	INTOSAI Performance Audit Subcommittee
PASAI	Pacific Association of Supreme Audit Institutions
PEFA	Public Expenditure and Financial Accountability
PMF	Performance Measurement Framework
PSC	INTOSAI Professional Standards Committee
RBAFA	Risk Based Approach to Financial Audit
SAI	Supreme Audit Institution
SAI CDF	SAI Capacity Development Fund
SECO	State Secretariat for Economic Affairs, Switzerland
SIDA	Swedish International Development Cooperation
UNITAR	United Nations Institute for Training and Research
USAID	US Agency for International Development
WB	World Bank
WGEA	INTOSAI Working Group on Environmental Auditing
WGITA	INTOSAI Working Group on IT Audit
WGPD	INTOSAI Working Group on Public Debt
WGVBS	INTOSAI Working Group on Value and Benefits of SAIs

ISSAI Implementation Initiative - 3i Programme (Phase 1)

Introduction

At the 20th INCOSAI, 2010, INTOSAI adopted the comprehensive set of ISSAIs. INTOSAI called upon its members to use the ISSAI framework as a common framework of reference for public sector auditing and implement the ISSAIs in accordance with the mandate and national regulations of the respective SAIs. In 2011 through the ISSAI rollout Model the INTOSAI gave IDI the mandate to support ISSAI implementation. In 2012 the IDI launched the ISSAI Implementation Initiative i.e. 3i Programme Phase 1 in English. The 3i Programme aims to support SAIs in developing countries in implementing ISSAIs. The first phase aimed to cover level 2 and level 4 ISSAIs in financial, performance and compliance audit. The programme scope has subsequently been expanded in 2013 to cover the new level 3 ISSAIs besides level 2 and level 4 ISSAIs. This first phase of the 3i will also be delivered in Arabic, French and Spanish. 3i ARABOSAI and 3i OLACEFS are scheduled to be rolled out from 2014-2016. 3i CREFIAF awaits funding. Supporting implementation of standards has been included in the revised mandate of the IDI and its Strategic Plan 2014-2018.

A. Basic Information

Full Name & Duration	ISSAI Implementation Initiative (3i Programme) Phase 1 - English speaking regions: 2012-2014 - ARABOSAI : 2014-2016 - OLACEFS : 2014-2016 - CREFIAF : Awaits funding
Programme Status	Implementation phase for English Speaking regions Planning Phase for ARABOSAI and OLACEFS Funding actively being sought for CREFIAF
Participating Group(s)	ASOSAI, AFROSAI-E, EUROSAI, CAROSAI, PASAI ARABOSAI and OLACEFS from 2014, CREFIAF to be decided
Participating SAIs	**Five English Speaking Regions (2012 – 2014)** 83 SAIs and 2 sub national audit office from AFROSAI-E (22), ASOSAI (20), EUROSAI (11), PASAI (15+2) and CAROSAI (15) are participating in the 3i Programme. SAIs that are not eligible for IDI support have paid their own costs.

AFROSAI-E	ASOSAI	EUROSAI	PASAI	CAROSAI
1. Botswana	1. Bangladesh	1. Albania	1. Cook Islands	1. Anguilla
2. Eritrea	2. Bhutan	2. Bosnia & Herzegovina	2. Federated States of Micronesia	2. Antigua & Barbuda
3. Ethiopia	3. Cambodia	3. Former Yugoslav Republic of Macedonia	3. Fiji	3. Barbados
4. Ghana	4. China	4. Georgia	4. Palau	4. Belize
5. Kenya	5. India	5. Kazakhstan	5. Papua New Guinea	5. Cayman Islands
6. Lesotho	6. Indonesia	6. Moldova	6. Samoa	6. Dominica
7. Liberia	7. Laos PDR	7. Serbia	7. Tonga	7. Grenada
8. Malawi	8. Malaysia	8. Turkey	8. Tuvalu	8. Guyana
9. Mauritius	9. Maldives	9. Ukraine	9. Nauru	9. Jamaica
10. Mozambique	10. Mongolia	10. Montenegro	10. Solomon Islands	10. Montserrat
11. Namibia	11. Myanmar	11. Armenia	11.Guam	11. St. Kitts & Nevis
12. Nigeria	12. Nepal		12. American Samoa	12. St. Lucia
13. Rwanda	13. Pakistan		13. Vanuatu	13. St. Vincent & Grenadines
14. Seychelles	14. Philippines			14. Suriname
15. Sierra Leone	15. Thailand			15. Trinidad and Toba
16. South Africa	16. Vietnam			
	17. Sri Lanka			

	17. South Sudan 18. Swaziland 19. Tanzania 20. Uganda 21. Zambia 22. Zimbabwe	18. Afghanistan 19. Iran 20. Kyrgyzstan		14. Kiribati 15. Marshall Islands 16. FSM Pohnpei 17. FSM Kosrae	
	3i ARABOSAI – 20 SAIs are scheduled to participate 3i OLACEFS – 19 SAIs are scheduled to participate 3i CREFIAF – 23 SAIs are planned to be invited				
Level of participating staff	SAI top management (participating in 3i Management Workshops), SAI senior and operational management (participating in ISSAI Certification Programmes and cooperative audits).				
Cooperating Partners & SAI in-kind support	Partners INTOSAI Professional Standards Committee (PSC), INTOSAI Compliance Audit Subcommittee (CAS), INTOSAI Financial Audit Subcommittee (FAS), INTOSAI Performance Audit Subcommittee (PAS), INTOSAI Capacity Building Committee (CBC), INTOSAI regions, United Nations Institute for Training and Research (UNITAR) for e-learning. World Bank is a financing partner. USAID joined as financing partner for 3i in ARABOSAI. In-kind support **Resource Persons**: SAIs of Bhutan, Canada, Cook Islands, Jamaica, Philippines, UAE, Estonia, Fiji, India, Lesotho, St. Lucia, Norway, Sweden, Brazil, Grenada, Samoa, Tanzania, Turkey, Tunisia and AFROSAI-E. **Hosts:** SAIs of Bosnia and Herzegovina, South Africa, Morocco, Suriname, Bhutan, Cambodia, Tanzania and Thailand **Translations:** SAIs of UAE & Mexico				
Funding Sources	Earmarked funding of USD 950 000 (January 2012), 1 350 000[1] (December 2012) and 1400 000[2] (November 2013) from the World Bank . USAID has signed an agreement to provide USD 500000 for eight SAIs in ARABOSAI.				
Link to IDI Strategic Plan 2007-2012	**Goal 1** : To effectively enhance professional capacity in SAIs Objective 1.1 - 164 top managers attended the 3i Management Workshops, 231 participants in three ISSAI Certification Programmes 117 certified in 2013 Objective 1.2 - 53 ISSAIs disseminated, CBC guidance disseminated. **Goal 2**: To support institutional strengthening efforts in SAIs Objective 2.1 – 83 SAIs and 2 sub national audit offices assisted in implementing ISSAIs by developing and helping SAIs in using 3i Global Public Goods i.e. iCATS, ISSAI Implementation Handbooks and course material for ISSAI Certification Programme . **Goal 3**: To contribute to SAIs' knowledge sharing efforts Objective 3.1 – establishment of 3i community portal. 191 SAIs covered. 7780 visits from 178 countries, 3i products e.g. iCATs disseminated through the portal. Objective 3.2 - cooperation with PSC, FAS, PAS, CAS, CBC				

[1] Includes 75 000 USD earmarked for the development of SAI PMF. Reported on under the INTOSAI-Donor Secretariat.
[2] Includes 70 000 USD earmarked for the development of the SAI PMF.

B. Expected Intermediate Outcomes[3] (English Speaking regions)

Outcome Indicator	Baseline (2012)	Milestone 1 (2013-2014)	Milestone 2 (2015)	Progress Assessment: Intermediate Outcomes[4]
1.Use of 3i Global Public Goods by SAIs	No SAIs using 3i Products (product development began in 2012)	iCATs used for needs assessment in at least 30 SAIs	At least 30 SAIs use ISSAI Implementation Handbooks	In ASOSAI and EUROSAI SAIs are required to conduct all iCATs by March 2014. In PASAI and CAROSAI all iCATs were supposed to be conducted by June 2013. Regional secretariats are monitoring the progress. Given the volume of work and capacity in SAIs extended timeline will be necessary.
	Achieved:	55 SAIs have committed to using conducting iCATs and implementing ISSAIs. 12 SAIs have completed iCATs 2013.		
	Source: Reports from regional secretariats and SAIs			
2.Utilization of ISSAI facilitators	No ISSAI Facilitators. (261 participants selected for ISSAI Certification.)	At least 180 participants graduate as IDI-PSC ISSAI facilitators	70% of the ISSAI facilitators are engaged in supporting ISSAI implementation at the SAI, regional or international level.	On track. 24 CAROSAI participants of PA and FA and 73 compliance audit participants are expected to complete the programme in 2014.
	Achieved:	117 participants (56 from performance audit, 61 participants from financial audit) graduated as IDI-PSC ISSAI Facilitators.		
	Source: IDI Projects reports			
Outcome Indicator	**Baseline (2012)**	**Milestone 1 (2013-2014)**	**Milestone 2 (2015)**	**Progress Assessment**
3. SAIs actively using the web based knowledge portal	No web based knowledge portal	Web based knowledge portal in place by 2013. 75% of the participating SAIs are active on the portal	SAIs that are not participating in the 3i also actively use the knowledge portal	On track
	Achieved:	3i Community Portal launched in May 2013.		

[3] Intermediate Outcomes result from use of IDI outputs at SAI level. They contribute to enhancing SAI performance. While the IDI has influence on these, they are within the control of each SAI.

[4] Use traffic lights. Green: on target. Amber: some progress, but may miss target. Red: off target. Grey: too early to assess.

		7780 visits to the portal from 178 countries. 1200 downloads of iCATs and 200 downloads of ISSAI Implementation Handbooks		
	Source: Google Analytics report from 3i Community Portal			
Outcome Indicator	**Baseline (2012)**	**Milestone 1 (2013-2014)**	**Milestone 2 (2015)**	**Progress Assessment**
4.SAIs start implementation as per strategy		At least 30 participating SAIs develop ISSAI Implementation Strategies (IIS)	At least 30 SAIs start implementation based on strategy	Too early to assess as this will be dependent on the iCATs conducted by the SAIs. Timeline needs to be revised.
	Achieved:	iCATs still being conducted		
	Source: Programme monitoring sheets			
Outcome Indicator	**Baseline (2012)**	**Milestone 1 (2013-2014)**	**Milestone 2 (2015)**	**Progress Assessment**
5.SAIs publish ISSAI compliant audit reports as a result of ISSAI Based Cooperative Audits	No ISSAI Based Cooperative Audits	At least 20 SAI teams trained in conducting ISSAI based cooperative audits	At least 15 SAIs publish audit reports based on ISSAI based cooperative audits	In 2014 cooperative financial audit will be initiated, 10 SAIs are expected to participate in the programme. About 10 SAIs in ASOSAI will also be participating in ISSAI based cooperative audits
	Achieved:	9 SAIs have been trained in cooperative performance audit on public debt in PASAI		
	Source: IDI project reports and reports from regional secretariats			

C. Expected Outputs[5]

Indicator	Baseline (2011)	Milestone 1 (2012-2013)	Milestone 2 (2014)	Progress Assessment
1. Global Public Goods developed – iCATs, ISSAI Implementation Handbooks	No iCATs. No ISSAI Implementation Handbooks.	iCATs developed in 2012. ISSAI Implementation Handbooks developed in 2013.	Review of the iCATs, and translation in Arabic, French and Spanish	ISSAI Implementation Handbook for compliance audit will be developed in 2014. iCATs translated into Spanish and Arabic.iCATs will be translated in French 2014.
	Achieved:	iCATs for FA, PA and CA developed in 2012. ISSAI implementation handbook for FA and PA developed in 2013		
	Source: Programme reports, 3i Community Portal			
Indicator	**Baseline (2011)**	**Milestone 1 (2012-2013)**	**Milestone 2 (2014)**	**Progress Assessment**

[5] Tangible results of Programme activities. These are IDI's responsibility.

2. E-learning and face to face courseware for ISSAI Certification Programme	No courseware for ISSAI Certification Programme	-Three sets of e-learning courseware on iCATs developed by 2012. -Three sets of e-learning courseware on ISSAI implementation handbook developed by 2013. -Facilitation skills workshop courseware developed by 2013.	Translation of relevant material in Arabic, French and Spanish	The e-learning courseware on compliance audit ISSAI Implementation will be developed in 2014.
	Achieved:	Three sets of e-learning courseware on iCATs and two sets of e-learning courseware on ISSAI Implementation (FA & PA) developed. Courseware for facilitation workshop developed.		
	Source : Programme Reports			
Indicator	**Baseline (2011)**	**Milestone 1 (2012-2013)**	**Milestone 2 (2014)**	**Progress Assessment**
3. Number of certified ISSAI Facilitators	No IDI-PSC certified ISSAI facilitators	At least 200 participants complete the two e-courses in 2012 and 2013.	At least 180 participants are certified as ISSAI facilitators by 2014.	On track.24 CAROSAI participants and 73 compliance audit participants to complete the programme in 2014.
	Achieved:	151 participants of financial audit (79) and performance audit (72) have completed both e-learning courses in 2013. 117 participants (56 in PA and 61 in FA) have been certified as ISSAI Facilitators.		
	Source : Programme reports			
Indicator	**Baseline (2011)**	**Milestone 1 (2012-2013)**	**Milestone 2 (2014)**	**Progress Assessment**
4. Number of SAI teams that are trained in ISSAI based cooperative audits	No SAI teams trained	5 SAI teams trained in 2013	15 SAI teams trained in 2014	Achieved more than targeted. 10 teams are expected to be trained in cooperative financial audit in 2014. 10 teams from ASOSAI are also expected to be trained
	Achieved:	9 SAI teams are trained in ISSAI based cooperative performance audit on public debt.		
	Source : Programme Reports			
Indicator	**Baseline (2011)**	**Milestone 1 (2012-2013)**	**Milestone 2 (2014)**	**Progress Assessment**

5. Web based forum established	No web based portal	Web based portal in 2013	Other languages included in the portal.	Achieved
	Achieved:	3i community portal launched in May 2013.		
	Source : 3i community Portal (www.idicommunity.org)			

D. Sustainability and Gender

Measures to ensure Programme contributes to sustainable performance change within participating SAIs	• Partnering with INTOSAI bodies, regions and SAIs and participation of experts and mentors from the community in planning, design, development and programme delivery • SAI leadership as well as staff participation. SAI commitment sought. • Creation of a pool of ISSAI Facilitators to champion and support ISSAI implementation. • Individual action plans from ISSAI facilitators approved by SAIs. • 3i Network and community of practice to promote and support ISSAI implementation. • Engagement with PSC and its sub committees to provide feedback on ISSAIs from an implementation perspective.
IDI assessment of progress on sustainability measures	While partnerships, engagement of community experts and participation of SAI leadership has worked well towards supporting ISSAI implementation. However, ISSAI Implementation will require long term sustained support
Programme gender participation	'Gender balance' was used as an eligibility as well as selection criterion for all three ISSAI certification programmes. 138 female and 123 male participants selected for the three programmes. The global teams that developed the iCATs and the ISSAI implementation handbooks for FA and PA audits consisted of 13 female and 8 male members. Facilitation teams that have designed and delivered the 3i Workshops for Facilitating ISSAI implementation consist of 4 females and 3 males.

E. Key Lessons Learnt (Transferable to other programmes)

- The accreditation programmes currently offered need to be upgraded and offered on a regular basis to create a critical mass of professionals
- Global public goods need to be maintained in line with changes in ISSAIs
- SAIs need guidance on how to look at the implementation of the entire ISSAI framework and have a integrated approach to ISSAI implementation
- SAI staff requires detailed guidance on ISSAI requirements
- Providing a feedback loop to standard setters works well
- A quality assurance mechanism is necessary to check status and quality of implementation
- Need to establish a mechanism for reviewing product implementation at SAI level i.e. iCATs
- ISSAI implementation cannot be a focus for SAIs of developing countries alone, must also cover developing country.
- Roll out in one language, and reviewing products based on lessons learned before other language rollouts works well. This is especially relevant in light of the changes made to Level 3
- Sustained support for ISSAI Implementation will require sufficient and predictable funding

F. Risk Management (Within the control of those managing and participating in the programme)

Key Risks to Programme Success & Sustainability	Risk Response	Residual Risk[6]	Risk Owner
1. Required level of expertise may not be available for programme activities	Cooperation agreement with INTOSAI Committees, communication with Committees	Subcommittees may not find required experts on time	IDI
2. The pool of ISSAI facilitators may not be adequate in numbers and qualification.	Detailed eligibility criteria defined. Selection process carried out. Plans for regular accreditation programmes	SAIs may not have people that meet eligibility criteria ISSAI facilitators leave the SAI.	IDI, SAIs
3. SAIs may not use iCATs to conduct needs assessments and formulate ISSAI implementation strategy	Commitment at 3i Management Workshops	Lack of SAI capacity and willingness of SAI leadership	IDI, SAIs
4. SAIs may not publish audit reports based on cooperative audits	Commitment from SAIs and follow up through regional mechanism	SAI environment	IDI, SAIs
New Risk Lack of communication between SAI management and ISSAI Facilitators in implementation process	Action plan prepared by the participants in the facilitation workshop approved by the SAI management.	Lack of monitoring of action plan at SAI level.	SAIs

G. Budget Monitoring

2013	Budget (NOK)	Expenditure (NOK)	Variance (NOK)	Explanation
3i Design meeting for workshop on Facilitating ISSAI implementation	120 000,00	141 634,94	21 634,94	
3i Cooperative audit planning meeting – PASAI	240 000,00	176 795,60	-63 204,40	
3i E-courses on Implementing ISSAIs (Financial and performance audit)	1 050 000,00	1 027 492,50	-22 507,50	
Workshop on Facilitating ISSAI implementation for performance audit and financial audit (ASOSAI and PASAI)	1 510 000,00	1 298 211,19	-211 788,81	
Workshop on Facilitating ISSAI implementation for performance audit and financial audit (AFROSAI-E and EUROSAI)	1 280 000,00	1 222 855,65	-57 144,35	
3i Agreement with UNITAR for Compliance Audit E-course	520 000,00	210,00	-519 790,00	NOK 450000 paid as advance to UNITAR in 2013
3i Team Salary Assistant Director General	680 000,00	634 523,96	-45 476,04	
3i Team Salary Programme Manager	570 000,00	564 689,16	-5 310,84	
3i Management Workshop -EUROSAI	300 000,00	215 875,57	-84 124,43	
3i management workshop-ASOSAI	460 000,00	380 257,33	-79 742,67	

[6] Use traffic lights: Green: low residual risk. Amber: moderate residual risk. Red: high residual risk.

2013	Budget (NOK)	Expenditure (NOK)	Variance (NOK)	Explanation
3i Product Development Meeting (Performance Audit)	430 000,00	377 695,98	-52 304,02	
3i Product Development Meeting (Financial Audit)	380 000,00	495 371,08	115 371,08	
ISSAI 3i Programme coordinator salary	480 000,00	0,00	-480 000,00	
3i Knowledge Sharing forum	300 000,00	91 423,45	-208 576,55	
3i Stakeholder Communication	60 000,00	117 113,23	57 113,23	
Total	**8 380 000,00**	**6 744 149,64**	**-1 635 850,36**	All earmarked funds received from World Bank for 2013 have been spent on the Programme

Note: NOK 450000 for SAI PMF accounted separately under the SAI PMF Programme

Trans regional Programme on Strengthening Public Oversight and Audit of Sovereign Lending and Borrowing Frameworks

Introduction

In the last decade, several national governments (referred to as sovereigns hereafter) have been faced with debt crises. The frequency and severity of debt crises and the consequent adverse impact on managing of public finances reinforces the need for promoting responsible lending and borrowing behaviours. An important role in this is played by the national oversight institutions like Parliaments and SAIs. The INTOSAI Working Group on Public Debt (WGPD) has developed ISSAIs and case studies to focus on public debt audit issues.

The ISSAIs on audit of public debt provide an overarching guidance to the SAIs engaged in this field. Lack of globally agreed rules and regulations guiding sovereign financing have a negative impact on responsible sovereign borrowing and lending. The United Nations Conference on Trade and Development (UNCTAD) has developed a set of voluntary principles on responsible sovereign lending and borrowing that promote and reinforce responsible sovereign lending and borrowing practices. The principles are meant to fill this gap.

In 2013, the IDI launched a comprehensive global programme on public debt with a focus on strengthening the SAIs' audit capabilities in assessing the legal and administrative frameworks in the borrowing as well as lending sovereign functions. The global programme, which will cover a period of 2013 to 2016, is being run simultaneously in English and Spanish with participants from 25 to 30 SAIs of developing and developed countries.

The Government of Norway has been supporting the initiatives in enhancing public financial management practices in developing countries for many years. MFA, Norway, which has provided financial support to past Public Debt Audit initiatives, will provide support to this programme as well.

A. Basic Information

<table>
<tr><td>Full Name & Duration</td><td>IDI Trans regional Programme on Strengthening Public Oversight and Audit of Sovereign Lending and Borrowing Frameworks (SPOASLBF), 2013-2016</td></tr>
<tr><td>Programme Status</td><td>Planning Phase</td></tr>
<tr><td>Participating Group(s)</td><td>ASOSAI , AFROSAI-E, , EUROSAI, ARABOSAI and OLACEFS</td></tr>
<tr><td>Participating SAIs</td><td>25-30 SAIs likely to participate. The SAIs listed below are likely to participate, though yet to be confirmed.
The SAIs from non-DAC countries (who may participate on lender's side) will be participating in the programme on cost sharing basis.[7]
<table>
<tr><th>ASOSAI</th><th>AFROSAI-E</th><th>OLACEFS</th><th>EUROSAI</th><th>ARABOSAI</th></tr>
<tr><td>China</td><td>South Africa</td><td>Argentina</td><td>(not yet known)</td><td>Morocco</td></tr>
<tr><td>Indonesia</td><td>Zambia</td><td>Brazil</td><td></td><td></td></tr>
<tr><td>Malaysia</td><td>Kenya</td><td>Colombia</td><td></td><td></td></tr>
<tr><td>India</td><td>Rwanda</td><td>Honduras</td><td></td><td></td></tr>
<tr><td>Philippines</td><td>Uganda</td><td>Paraguay</td><td></td><td></td></tr>
<tr><td>Bhutan</td><td>Botswana</td><td>Peru</td><td></td><td></td></tr>
<tr><td>Nepal</td><td>Zimbabwe</td><td>Mexico</td><td></td><td></td></tr>
<tr><td>Vietnam</td><td>Seychelles</td><td></td><td></td><td></td></tr>
<tr><td></td><td>Tanzania</td><td></td><td></td><td></td></tr>
</table></td></tr>
<tr><td>Level of participating staff</td><td>SAI top and senior management, SAI audit teams (up to 4 persons from each SAI)</td></tr>
<tr><td>Cooperating Partners & SAI in-kind support</td><td><u>Partners</u>
WGPD , UNCTAD, UNITAR,E-learning partner
<u>In-kind support</u>
Resource Persons : SAIs of USA, Mongolia, Philippines, Brazil, Argentina Panama, Mexico</td></tr>
<tr><td>Funding Sources</td><td>Earmarked funding of NOK 8,7 million for 2013-2016 from Ministry of Foreign Affairs, Norway</td></tr>
<tr><td>Link to IDI Strategic Plan 2007-2012</td><td>Goal 1 : To effectively enhance professional capacity in SAIs
Objective 1.2: E-Course on auditing sovereign borrowing and lending frameworks developed in English and Spanish. The course is based on ISSAIs for public debt and other global public goods like UN principles.
Goal 2: To support institutional strengthening efforts in SAIs
Objective 2.1 – The programme aims to support SAIs of 25-30 developed and developing countries in enhancing their organizational capacity to carry out audits of sovereign lending and borrowing frameworks, as per best practices.
Goal 3: To contribute to SAIs' knowledge sharing efforts
Objective 3.2 - 18 participants from 9 SAIs, WGPD,UNCTAD,UNITAR and legal and debt experts shared experiences in auditing lending and borrowing frameworks and agreed on scope and direction of the programme,
Objective 3.1 – The programme aims to create a community of practice for public debt experts through a web portal</td></tr>
</table>

[7] Cost sharing will be on account of direct costs of participants, including travel, accommodation costs for participating in workshops and meetings.

B. Expected Intermediate Outcomes

Indicator	Baseline (2013)	Milestone 1 (2014)	Milestone 2 (2015)	Milestone 3 (2016 and beyond)	Progress Assessment
1.Number of SAIs participating which carry out audits and table reports based on programme guidance	None		80% of the participating audit teams complete the pilot audits and table reports	50% of SAIs include similar audits in their future Strategic and Annual plans	Too early to assess
	Achieved:				
	Source: IDI reports, Programme Monitoring Report, Programme Evaluation Report				

Indicator	Baseline (2013)	Milestone 1 (2014)	Milestone 2 (2015)	Milestone 3 (2016)	Progress Assessment
2.Relevant ISSAIs and guidance on public debt audit are updated based on implementation feedback	Existing ISSAIs and IDI-WGPD Guide on Public Debt Audit	Implementation feedback format developed	IDI-WGPD Guide updated based on feedback received	Update of relevant ISSAIs through WGPD-IDI collaboration	Too early to assess
	Achieved:				
	Source: IDI Project Reports, WGPD Annual Reports				

Indicator	Baseline (2013)	Milestone 1 (2014)	Milestone 2 (2015)	Milestone 3 (2016 and beyond)	Progress Assessment
3.Number of SAIs using the web portal	No web portal	IDI web portal on public debt audit in place	80% participating SAIs use the web portal	Web based directory of experts available on IDI web portal. Web portal used actively by SAIs and other stakeholders in the INTOSAI community	Too early to assess
	Achieved:				
	Source : IDI Community Portal reports				

Indicator	Baseline (2013)	Milestone 1 (2014)	Milestone 2 (2015)	Milestone 3 (2016 and beyond)	Progress Assessment

Indicator	Baseline (2013)	Milestone 1 (2014)	Milestone 2 (2015)	Milestone 3 (2016 and beyond)	Progress Assessment
4.Compendium of global findings available to stakeholders	None		80% Participating SAIs finalise and table the pilot audit reports	Compendium of global findings based on tabled audit reports published	Too early to assess
	Achieved:				
	Source : IDI Project Reports				

C. **Expected Outputs**

Indicator	Baseline (2013)	Milestone 1 (2014)	Progress Assessment:
1. Global public good i.e. research report on organisation and management of public debt systems in national governments, and status of SAI audit of public debt available to stakeholders	Not existing	Research conducted and Report published	Survey work in progress
	Achieved:		
	Source : IDI Project Reports		

Indicator	Baseline (2013)	Milestone 1 (2013)	Milestone 2 (2014)	Progress Assessment:
2.E-courses in English and Spanish on concepts and standards of public debt audit of sovereign lending and borrowing frameworks	Not existing	Draft e-course in English and Spanish	Finalise and deploy e-course to SAI teams in 25-30 SAIs.	On track
	Achieved:	E-Courses in English and Spanish developed		
	Source: IDI Project Reports			

Indicator	Baseline (2013)	Milestone 1 (2014)	Milestone 2 (2015)	Progress Assessment:
3.Global pool of IDI certified public debt audit experts	None	At least 90 participants complete the E-course and take up pilot audits	1. At least-90 participants to complete the pilot audits 2. At least-70 participants completing pilot audits certified as public debt audit experts	Too early to assess
	Achieved:			
4.SAI staff trained in public debt audit		At least 100 participants trained in public debt audit		
	Achieved:			

Indicator	Baseline (2013)	Milestone 1 (2014)			Progress Assessment:
	Source: IDI Project Reports				
Indicator	**Baseline (2013)**	**Milestone 1 (2014)**	**Milestone 2 (2015)**	**Milestone 3 (2016)**	**Progress Assessment:**
5.Web based knowledge portal	None	Web based portal on public debt auditing in place	Public debt guidance materials and other resources uploaded	The web portal includes a directory of public debt audit experts and resources	Too early to assess
	Achieved:				
	Source: IDI Project Reports, SAI annual reports				

D. Sustainability and Gender

Measures to ensure Programme contributes to sustainable performance change within participating SAIs	• Global meeting of stakeholder SAIs, UNCTAD, UNITAR, public debt experts to agree on programme scope and design to ensure that the programme is aligned to the needs and expectations of stakeholders • Cooperation meeting with heads of SAIs of participating SAIs to agree on the Programme MoU, for established buy in of the programme at highest management level of SAIs • Liaison with others- development banks, subject matter experts, ministry of finance officials etc in the design and development of resource materials • As an exit strategy of the programme, further sustainable resources to be created for dissemination of programme results: i) Global pool of up to 80 public debt audit experts ii) Compendium of global pilot audit findings published to disseminate audit results iii) Web based resource of experts in public debt and public debt audits created • Collaboration with the WGPD to update the ISSAIs,
Programme gender participation	Participation criteria will incorporate a balanced representation of gender

E. Key Lessons Learnt (Transferable to other programmes)

- An emerging lesson in the initial stages of the programme is the lack of understanding of the role of SAIs among majority of stakeholders in the field of public financial management – policy makers, think tanks, government officials, central bank officials and citizens in general.
- In design of future programme activities, effort will be made to include strategies which help address this issue at an institutional level. E.g in 2014 the IDI will work on a research project that will produce a research report on SAI role in auditing borrowing and lending frameworks is a global public good. The IDI hopes that the availability of such a report to variety of stakeholders will contribute to promoting the role of SAIs in strengthening oversight of sovereign lending and borrowing agreements and practices.

F. Risk Management (Within the control of those managing and participating in the programme)

Key Risks to Programme Success & Sustainability	Risk Response	Residual Risk	Risk Owner
1. Governments may lag behind in endorsement of the UNCTAD principles thereby limiting the ability of the SAI to conduct audit of borrowing and lending frameworks using the these Principles as audit criteria	Engagement with the Ministries of Finance, country debt management offices through UNCTAD, during the course of programme design and implementation	Audit scope may be limited.	IDI/SAIs
2. SAIs may lack sufficient capacity to conduct audit of borrowing and lending frameworks according to the best practices incorporated in the guidance after the programme is over	Formal agreement with the SAIs on adoption and use of guidance, training of SAI teams in using the guidance. SAIs will be requested to nominate at least 3-4 persons in the team, who can play the role of SAI level experts for further dissemination	Nominated participants may not meet criteria, may not be deployed in the same field after the programme, or may leave the SAI	IDI /SAIs
3.Different stakeholders may have competing expectations from the programme	Stakeholder and global planning meetings aimed at building consensus on expectations, results and scope and design of the programme	Stakeholder expectations may change over the duration of the programme	IDI/Stakeholders
4.Resource constraints: - Subject matter experts, including legal experts, may not be available - Programme may not find sufficient funding	Liaise with UNCTAD for legal and public finance management experts, WGPD and SAIs for subject matter experts -Agreement with MFA Norway earmarked funds, Develop cost-sharing formula for participation of SAIs from non-OECD countries.	Sovereign lending being an emerging area of audit, appropriate subject matter experts may not be available	IDI
Country public financial management environments in different regions may be quite varied, thus creating a challenge in the programme to find the right pitch	A collaborative approach in programme design where experts from different INTOSAI regions work together simultaneously in English and Spanish to build on each others'	The programme may not be able to address all the issues relevant in different country environments	IDI

Key Risks to Programme Success & Sustainability	Risk Response	Residual Risk	Risk Owner
	experience.		
New Risks			

G. Budget Monitoring

2013	Budget in NOK	Expenditure in NOK	Variance in NOK	Explanation
Stakeholder Planning Meeting and Global Meeting	343 500,00	457708,05	114 208,05	Venue costs, including hiring of translators, were more expensive than anticipated.
Meeting with UNITAR	22 000,00	26 680,97	4 681,97	Increase in costs due to hotel rates and air ticket
E-Course Design and Development meeting	1 106 000,00	786 600,78	-319 399,22	Budget drawn up for two separate design meetings for English and Spanish. One combined design meeting held, which resulted in cost saving. One expert was local hence hotel expenses were saved, while two experts could not join the meeting due to closure of US government.
Information and Knowledge Exchange	82 000,00	74 694,32	-7 305,68	Marginal saving
External Evaluation of last PDA Programme	150 000,00	0	-150 000,00	Not utilised. The amount was budgeted for partially covering the IDI's external evaluation costs due to lack of funds at that time. The previous round of Public Debt programme was one of the programmes evaluated. Subsequently, full costs of evaluation were borne through funding from SIDA and NORAD.
Compilation of Survey Results	72 000,00	3 738,48	-68 261,52	The survey was planned to be outsourced, but is now being done in house using free source software
E-Course Agreement with UNITAR	450 000,00	210,00	-449 790,00	Budgeted amount has been paid as advance to UNITAR
Total	**2 225 500,00**	**1 349 632,60**	**-875 867,40**	This is an ongoing programme. The savings are transferred to 2014 budgeted activities. This is in agreement with the donor contract.

CBC-IDI Support Programme

Introduction

In 2012, the INTOSAI CBC expressed a need to enhance participation of INTOSAI regions in its meetings and to disseminate CBC guidance for enhancing SAI capacities. The IDI agreed to be the implementing partner for this programme. The programme is funded by DFID and is being delivered in INTOSAI regions

from 2012-2015. In 2013, the IDI and DFID agreed to enhance the scope of the programme to provide comprehensive capacity development coverage.

The objective of the programme is to better connect SAIs in developing countries to capacity building initiatives being led by the CBC by enabling representatives from developing country SAIs to attend CBC meetings and through capacity building activities to improve the professional and 18rganizational capacities.

A. Basic Information

<table>
<tr><td>Full Name & Duration</td><td>CBC-IDI Support Programme, 2012-2015</td></tr>
<tr><td>Programme Status</td><td>Implementation phase</td></tr>
<tr><td>Participating Group(s)</td><td>CREFIAF, OLACEFS, CAROSAI and AFROSAI-E</td></tr>
<tr><td>Participating SAIs : CREFIAF-15, OLACEFS-10 CAROSAI-6 AFROSAI-E- 6</td><td>
<table>
<tr><td>1. CBC Meetings</td><td colspan="4">2. Dissemination of CBC Guides</td></tr>
<tr><td></td><td>CREFIAF</td><td>OLACEFS</td><td>CAROSAI</td><td>AFROSAI-E</td></tr>
<tr><td>Benin
Belize
Cook Islands,
Kiribati,
AFROSAI-E,
CAROSAI
Secretariats</td><td>Cameroon
Cap Verde,
Chad
Comoros
Congo Brazzaville,
Congo DR,
Djibouti
Guinea Bissau,
Guinea Conakry,
Madagascar
Mali
Niger
Sao Tome et Principe
Togo</td><td>Argentina
Brazil
Chile
Costa Rica
Cuba
Ecuador
Honduras
Mexico
Panama
Venezuela</td><td>Bahamas,
Barbados,
Jamaica,
Guyana,
Grenada
St Lucia</td><td>Ghana
Kenya,
Nigeria
South Sudan,
Tanzania
Uganda</td></tr>
</table>
</td></tr>
<tr><td>Level of participating staff</td><td>SAI top, senior and operational managers</td></tr>
<tr><td>Cooperating Partners & SAI in-kind support</td><td><u>Partners</u>
INTOSAI CBC and INTOSAI Regions
<u>In-kind support:</u>
Resource Persons: SAIs of Burundi, Djibouti, Senegal, DRC, Cameroon, Madagascar, Gabon, Cote de'Ivoire, Brazil, Costa Rica, Venezuela
Hosts: SAIs of Tunisia, Morocco, Costa Rica</td></tr>
<tr><td>Funding Sources</td><td>DFID earmarked grant, Norad funding and IDI basket funds</td></tr>
<tr><td>Link to IDI Strategic Plan 2007-2012</td><td>Goal 1: To effectively enhance professional capacity in SAIs
Objective 1.1 and 1.2 -28 SAI staff trained in Human Resource Management in CREFIAF using structured courseware. Structured courseware on SAI Stakeholder Communication Developed in Spanish
Goal 2: To support institutional strengthening efforts in SAIs
Objective 2.2: Capacity development programmes initiated, as follows:
Human Resource Management in CREFIAF,
- SAI-Stakeholder Communication in OLACEFS,
- Cooperative Audits of Revenue Departments in CAROSAI
- Cooperative Audits of Extractive Industry in AFROSAI-E</td></tr>
</table>

B. **Expected Outcomes**[8]

Indicator	Baseline (2012)	Milestone 1 (2012-2013)	Milestone 2 (2014)	Milestone 3 (2015)	Progress Assessment: Intermediate Outcomes
1.Number and percentage of participating SAIs in CREFIAF improving their Human Resource Management, as measured by SAI-PMF indicator SAI-20: SAI Resource Leadership and Function[9]	None	At least 15 SAIs to undergo the staff capacity development training in human resource development	SAIs to develop human resource strategy for their respective SAIs	At least 80% SAIs to show improvement in the SAI-20 indicator	Too early to assess
	Achieved:	Workshop for participants held; guidance provided to conduct needs assessment in respective SAIs			
	Source: IDI Project Reports, SAI PMF Indicator 20- Results				
Number of participating SAIs in OLACEFS improving their communications and stakeholder management, as measured by SAI PMF indicator dimensions SAI-22 (i) Communications Strategy, SAI-23 (i) Communication with the legislature, SAI-24 (i) Communication with the media, and SAI-24 (ii) Communication with citizens and civil society organisations[10]	To be compiled		At least 10 SAIs to undergo the staff capacity developme nt training in the area of SAI communic ation to help improve the use and impact of Audit Reports SAIs to use	At least 6 SAIs to show improvement in communication and stakeholder management in terms of at least one of the dimensions of SAI PMF related to communication and stakeholder management	MoUs with SAIs have been signed. Programme activities will begin in 2014

[8] In keeping with the logframe agreed with DFID in May 2013, this section includes outcome indicators that are a combination of high level SAI outcomes and intermediate outcomes. Outcome 1 is measured through a combination of high **level SAI outcome indicators** based on actions taken by the participating SAIs, and **intermediate outcome indicators** directly linked with the programme activities.

[9] High level SAI outcome

[10] *ibid*

Indicator	Baseline (2012)	Milestone 1 (2012-2013)	Milestone 2 (2014)	Milestone 3 (2015)	Progress Assessment: Intermediate Outcomes
			trained staff to improve upon/develop SAI-Stakeholders communication policy		
	Achieved:	Guidance materials using the CBC guide have been developed; workshop for t participants is to be held			
	Source: IDI Project Reports, SAI PMF Results				Too early to assess
3. Number of participating SAIs in CAROSAI that publish reports based on cooperative revenue audits[11]	None		All SAIs plan and conduct cooperative audits as per their commitment	All SAIs publish/table their audit reports	
	Achieved:				
	Source: IDI Project Reports, Monitoring reports on programme activities				
4. Number of participating SAIs in AFROSAI-E (English speaking sub-Saharan Africa) that public reports based on cooperative audits of extractive industries[12]			All 6 SAIs plan and conduct cooperative audits as per their commitments	6 SAIs publish/table their audit reports	Too early to assess
	Achieved:				
	Source: IDI Project Reports, AFROSAI-E Annual Activity Reports, SAI pilot audit reports ,IDI monitoring reports on programme activity				
5. Higher levels of active involvement on the CBC Steering Committee and sub-	At 2011 meeting of sub-	At meetings for sub committee	At annual meetings for sub	At annual meetings for sub committee 1 - at	On track

[11] IDI Level outcome
[12] *ibid*

Indicator	Baseline (2012)	Milestone 1 (2012-2013)	Milestone 2 (2014)	Milestone 3 (2015)	Progress Assessment: Intermediate Outcomes
committee 1 by developing country SAIs[13]	committee 1 presentations made by representatives from 3 developing countries	1 - at least 4 developing countries make a presentation or lead a feedback session.	committee 1 - at least 4 developing countries make a presentation or lead a feedback session.	least 4 developing countries make a presentation or lead a feedback session.	
	Achieved:	Achieved In 2012, 6 delegates from 4 INTOSAI regions made presentations in CBC-1 annual meeting	Achieved. In 2013, 5 delegates from developing countries in 3 INTOSAI regions make presentation in CBC-1 annual meeting		

C. **Expected Outputs**[14]

Indicator	Baseline (2011)	Milestone 1 (2012)	Milestone 2 (2013)	Milestone 3 (2014)	Progress Assessment:
1.Increase in the number of countries represented at the CBC sub-committee meetings	In 2011, 2 regions not represented, 6 SAIs sent representatives, 2 funded by 3rd parties	All 8 regions represented at CBC-1 annual meeting	All 8 regions represented at CBC-1 annual meeting	All 8 regions represented at CBC-1 annual meeting.	
	Achieved:	Not achieved: four regions represented by 6 delegates	Achieved: All 8 regions represented		
	Source: CBC- subcommittee 1 minutes of the meetings and IDI project reports				

[13] SAI level outcome

[14] In keeping with the logframe agreed with DFID, this section consists of a mix of outputs that are direct results of programme activities and intermediate outcomes, which a SAI has more control over.

Indicator	Baseline (2011)	Milestone 1 (2012)	Milestone 2 (2013)	Milestone 3 (2014)	Milestone 4 (2015)	Progress Assessment:
1. CREFIAF roll-out of CBC guide on Human Resource Management						
- No. of SAIs in CREFIAF developing and adopting an HR strategy -Progress on HR management training in SAIs in CREFIAF	None	Awareness creation about CBC Guides		(1) All participating SAIs develop draft strategies in HR (15 estimated) (2) At least one HR staff from each participating SAI is trained in HRM	At least 80% of participating SAIs) (1) Adopt HR strategy (2) Use HR courseware for further training in their SAIs	
	Achieved	Achieved: HRM Guide also translated in French	Achieved: 28 HR staff trained from 14 SAIs			
	Source: IDI Project reports, SAI reports on HR needs assessment, SAI reports on draft HR strategy					
2. Rollout of CBC guide on 'How to increase the use and impact of audit reports - OLACEFS						
-No. of SAIs in OLACEFS developing or upgrading, then adopting their external communications strategy as part of the program -Progress on training in techniques for increasing the use and impact of audit reports	None	Awareness creation about CBC Guides	Training courseware to be developed for dissemination of the selected CBC Guide	At least one appropriate member of staff from each participating SAI is trained in relevant techniques for increasing the use and impact of audit reports	At least 6 (60%) SAIs draft/upgrade their external communications strategy (10 SAIs are expected to participate	On track
	Achieved	Achieved Overview of CBC guides presented to SAI top management at the OLACEFS Assembly in 2012; The CBC Guide on How to increase the use and impact of audit reports identified as a priority	Achieved Training courseware developed			

Indicator	Baseline (2011)	Milestone 1 (2012)	Milestone 2 (2013)	Milestone 3 (2014)	Progress Assessment:	
3. Cooperative Revenue audits in CAROSAI						
Number of regional champions trained in and then applying skills in cooperative revenue audits Progress on the cooperative revenue audits programme Publication of a compendium of common findings from cooperative revenue audits	None	NA	Awareness creation about CBC Guides ;	(1) A pool of at least 12 regional champions from 6 SAIs to be selected for the programme and trained (2) Guidance delivered at audit planning workshop held	(1) At least 12 trained regional champions from 6 SAIs complete cooperative audit of Revenue Departments (2) A compendium of lessons learned from the cooperative audit of revenue departments published for knowledge sharing	Too early to assess
	Achieved	NA	Achieved Overview of CBC Guides presented at IX CAROSAI Congress			
	Source: IDI Project Reports, SAI pilot audit reports, monitoring report of progress of audits					
4. AFROSAI-E: Cooperative Audit of Extractive Industry						
No. of audit teams trained in auditing extractive industries in AFROSAI-E	None	None	Awareness creation about CBC Guides	(1) Guidance materials on cooperative audits of extractive industries developed, course delivered	(1) At least 12 trained regional champions from 6 SAIs complete cooperative audits of extractive	

Indicator	Baseline (2011)	Milestone 1 (2012)	Milestone 2 (2013)	Milestone 3 (2014)		Progress Assessment:
				and audit planning workshop held (2)Pilot audits to be conducted	industries (2) 6 SAIs complete cooperative audits of extractive industries and attend audit review meeting where draft reports are subject to peer and expert review (3) A compendium of lessons learned from the cooperative audits of extractive industries is published for knowledge sharing	
	Achieved		Achieved. An overview of the CBC guides was presented to the AFROSAI-E Governing Board meeting ; Cooperative audit on extractives identified as a priority			Too early too assess
	Source: IDI project reports					

D. Sustainability and Gender

Measures to ensure Programme contributes to sustainable performance change within participating SAIs	• Engaging in a dialogue with respective regions for creating awareness of the CBC Guides and for ascertaining the demand for the CBC guides, and designing capacity development interventions accordingly • Incorporating pilot audits/ SAI level strategy development exercises for a sustainable and in depth transfer of knowledge
IDI assessment of progress on sustainability measures	The dissemination of CBC guides has been designed using the ID's capacity development model which encompasses development of tools and guidance materials, classroom training and hands-on practice. Due to limited funding which is available for each region, this model has been deployed in an abridged form.
Programme gender participation	Out of 28 participants in CREFIAF programme, 12 are males and 16 females.

E. Key Lessons Learnt (Transferable to other programmes)

- Dissemination of the CBC guides alone may not have the desired impact on SAI's organisational capacity since this impact is created with a combination of factors involving SAI leadership, a wider professional staff capacity and sustained monitoring of the post programme activities.
- Additional resources (funds, staff and time) need to be invested to realise the high level outcomes envisaged in the results framework.

F. Risk Management (Within the control of those managing and participating in the programme)

Key Risks to Programme Success & Sustainability	Risk Response	Residual Risk	Risk Owner
1. There is a risk that plans for the dissemination of CBC guides may not reflect demand from the regions.	Engagement with regions to familiarise them with the available CBC guidance and efforts made to link the dissemination of CBC guides with needs expressed by the SAIs in the region	New needs may emerge which cannot be met under the scope of the programme Guides may not be updated to reflect the changing nature of audit / corporate functions in SAIs CBC Guides may overlap or duplicate existing guidance in some of the regions	CBC and IDI
2.There is a risk that the programme may help to develop a pattern of participation in meetings which cannot be sustained when external funding cease	CBC is planning a review of how the regions are organised, including consideration of how they can overcome funding difficulties.	Funding gaps may still persist	SAIs and CBC
3.SAIs ability to implement HR strategies and carry out audits on a regular basis	MOU signed with SAIs.	Local conditions may not be conducive	SAIs
New Risks	None		

G. Budget Monitoring

2013	Budget in NOK	Expenditure in NOK	Variance in NOK	Explanation
CBC Supporting developing countries participation	156 000,00	123 505,26	-32 494,74	Marginal savings
CBC Design meeting OLACEFS	332 955,00	159 887,36	-173 067,64	Costs on travel and accommodation were saved on account of 2 SMEs and a training specialist included in the team as in kind support from host SAI - Costa Rica. Per diem on dinners was saved as dinner was negotiated at reduced price as part of hotel package. Host SAI provided equipment computers and printer-copier, thus saving on equipment rental costs
CBC HRM Workshop CREFIAF	1 265 000,00	966 947,26	-298 052,74	Two participants could not join the workshop at the last minute, hence saving on hotel and per diem costs. This event was also combined with the IT Audit E-course design meeting hence administration costs were shared.
Total	**1 753 955,00**	**1 250 339,88**	**-503 615,12**	This is an ongoing programme. The savings are transferred to 2014 budgeted activities. This is in agreement with the donor contract.

ARABOSAI Certification Programme for Training Specialists

Introduction

IDI certified training specialists are key resource persons used for professional staff capacity development initiatives in SAIs, ARABOSAI and internationally. ARABOSAI has two pools of IDI certified training specialists created in 1998 and 2003. However the pool is fast depleting due to training specialists leaving the SAI or being on secondment to other organizations. ARABOSAI has expressed an urgent need to replenish the pool of IDI certified training specialists. In its Strategic Plan 2013-2017, the ARABOSAI has expressed its strategic intention of supporting SAIs in strengthening their capacities through training and human resource development. The IDI launched the third round of certification programme for training specialists to address the immediate needs of the region and support the region and SAIs by enhancing professional staff capacity to deliver participatory training.

A. Basic Information

Full Name & Duration	Certification Programme for Training Specialists in ARABOSAI
Programme Status	Implementation phase
Participating Group(s)	ARABOSAI
Participating SAIs	20 members SAIs of ARABOSAI have been invited to the programme. ODA eligible SAIs | Non ODA eligible SAIs

	1. Algeria, 2. Egypt, 3. Iraq 4. Jordan, 5. Lebanon, 6. Libya, 7. Mauritania, 8. Morocco, 9. Palestine, 10. Somalia 11. Sudan, 12. Syria, 13. Tunisia, 14. Yemen 15. Bahrain, 16. Kuwait, 17. Oman 18. Qatar, 19. Saudi Arabia, 20. United Arab Emirates Non ODA eligible country SAIs will cover direct costs of their participants
Level of participating staff	Supervisory/operational staff
Cooperating Partners & SAI in-kind support	Partners **Regional Partner** - ARABOSAI, **Financing Partner** - USAID, **Host**: SAI of Kuwait will be supporting the accommodation and food costs for all 40 participants during 3 weeks of the ToT Workshop.SAI of Tunisia provided in-kind support while hosting the design meeting for the ToT Workshop. **Resource persons:** SAIs of Morocco, Sudan, Iraq, Lebanon and Kuwait.
Funding Sources	80.000 USD from USAID support to ARABOSAI, IDI basket funds and support from SAI of Kuwait.
Link to IDI Strategic Plan 2007-2012	**Goal 1** : To effectively enhance professional capacity in SAIs Objective 1.1 Aims to train at least 32 training specialists from at least 12 SAIs from the region. This pool can be used by SAIs and the region to further enhance professional staff capacity. **Goal 2**: To support institutional strengthening efforts in SAIs Objective 2.2 Enhancing the pool of IDI certified trainers, will lead to strengthening the training capacity of both the SAIs in the region and ARABOSAI.

B. **Expected Intermediate Outcomes** (Largely attributable to the Programme, contributing to improved SAI performance)

Expected Intermediate Outcomes:

Indicator	Baseline (2012)	Milestone 1 (2015)	Milestone 2 (2017)	Progress Assessment: Intermediate Outcomes
1. Certified training specialists are used in local training and capacity building initiatives	Third pool yet to be created	At least 50% of the certified training specialists	At least 90% of the certified training specialists	Too early to assess
	Achieved:			
	Source: Programme evaluation report			

Indicator	Baseline (2012)	Milestone 1 (2015)	Milestone 2 (2017)	Progress Assessment: Intermediate Outcomes
2.Certified training specialists are used in regional trainings and capacity building initiatives	Third pool yet to be created	At least 25% of the certified training specialists	At least 50% of the certified training specialist	Too early to assess
	Achieved:			
	Source: Programme evaluation report			
3.Certified training specialists are involved in IDI/ARABOSAI cooperation programmes	Third pool yet to be created	At least 10 % of the certified training specialists	At least 25% of the certified training specialists	Too early to assess
	Achieved:			
	Source: Programme evaluation report, Programme Monitoring Report			

C. Expected Outputs

Indicator	Baseline (2012)	Milestone 1 (2013)	Milestone 2 (2014)	Progress Assessment: Outputs1
1.Participating SAIs provide commitment to programme objectives by signing the Cooperation agreement	Programme yet to commence	NA	At least 12 SAIs provide commitment to programme objectives by signing the Cooperation agreement	Too early to assess
	Achieved:			
	Source: Programme report			
2.Revised Train of trainers course materials	TOT courseware in Arabic from 2002	Updated ToT courseware in Arabic including a distance learning component		On track
		.		
	Achieved:	TOT courseware updated		
	Source: Projects report			
3.Number of certified Training Specialists	None	NA	At least 32 SAI staff certified as IDI Training Specialists	Too early to assess.
	Achieved:			
	Source: Programme report			

D. Sustainability and Gender

Measures to ensure Programme contributes to sustainable performance change within participating SAIs	The programme responds to an urgent need of both the SAIs and the region. On several occasions, ARABOSAI Institutional Strengthening committee requested IDI support to train a new pool of training specialists. Other formal and informal requests were also made by SAIs like Iraq, Bahrain, Egypt, Saudi Arabia and the organisation of Gulf country SAIs.A cooperation agreement will be signed with participating SAIs and ARABOSAI to ensure their commitment and the use of the new certified Training Specialists
IDI assessment of progress on sustainability measures	Progress on sustainability measures is early to assess. The programme has just started.
Programme gender participation	Invitation package and cooperation agreement will encourage gender balance. SAIs who will not nominate female participants will havef ewer participants

E. Key Lessons Learnt (Transferable to other programmes)

- Identify and keep reserve instructors in case of non availability of main instructors
- Need to offer certification programmes on a regular basis so that the pool is not depleted
- Need to establish measures for continuous professional education and consolidating the pool into a active community of practice.

F. Risk Management (Within the control of those managing and participating in the programme)

Key Risks to Programme Success & Sustainability	Risk Response	Residual Risk	Risk Owner
1. SAIs do not nominate suitable participants	IDI will review the nominations and conduct a selection test.	Availability of candidates that meet selection criteria	IDI
2. Unavailability of competent instructors to facilitate ToT workshop.	IDI staff will be involved in the facilitation of the workshop. IDI will select back-up instructors.	Low	IDI
3. Use of certified training specialists by SAIs and region	Signing of MoU, follow up by IDI	SAIs and region may not use the training specialists despite signing the MOU.	SAIs and region
New Risks			

G. Budget Monitoring

2013	Budget in NOK	Expenditure in NOK	Variance in NOK	Explanation
2013	280 000,00	115 056,94	-164 943,06	3 of 8 invited Instructors could not attend the design meeting due to other commitments. Hotels in host country (Tunisia-Sousse) made good offers due to low occupation rates. Host SAI administrators did not stay in the hotel nor got per diem. Reduction of the event's period from 18 to 16 days due to unavailability of most instructors.
Total	**280 000,00**	**115 056,94**	**-164 943,06**	

E-learning course on Risk based approach to financial auditing

Introduction

SAIs across the world conduct financial audits as part of their mandate. The ISSAIs for financial audit require the auditors to adopt a Risk-based Approach to Financial Audit (RBAFA) by conducting risk assessment of financial misstatements based on an assessment of entity and its environment including internal controls. Increasingly, SAIs are adopting a risk-based approach in financial audits to minimize the risk of audit opinion going wrong. The expanding role of public sector auditors requires that the audit techniques and methodology are continuously upgraded to ensure a high quality audit. The IDI's E-Course on Risk-based Approach to Financial Audit (E-RBAFA) is based on the relevant ISSAIs (level 4) for financial audit, and aims to enhance the professional staff capacity of financial auditors in the public sector. The course is designed as a step by step guide for implementing the standards in conducting risk-based audit. It uses the "learning by doing approach", where a case study and several templates provide hands- on practice to the participants.

The course was run twice in 2012 due to a persistent and substantial demand from the SAIs across English-speaking INTOSAI regions. In 2013, the contents of the E-course were updated and the course was converted into a certification course. The 3rd round of the E-RBAFA was conducted in September-October 2013, with an additional feature of group work done by SAI teams.

A. Basic Information

Full Name & Duration	E-Course on Risk Based Approach to Financial Auditing (E-RBAFA), 2012-2014				
Programme Status	Implementation Phase Three rounds completed April-May 2012,November- December 2012, October-December, 2013 (Duration of course increased from 5 to 7 weeks)				
Target Group(s)	Covered 54 SAIs and 168 participants in the third round. Participants and generally financial auditors with 3-5 years of experience in public sector audit, especially audit of financial statements. In all, 454 participants, from 84 countries have successfully participated in the programme				
Participating SAIs (3rd round) (54) No of participants : (168) New SAIs participating for the 1st time in 3rd round are highlighted in blue.	**ASOSAI**	**AFROSAI-E**	**EUROSAI**	**CAROSAI**	**PASAI**
	Afghanistan, Bahrain, Bangladesh, Bhutan, Cambodia, China, India, Kazakhstan, Maldives, Mongolia, Myanmar, Pakistan, Philippines , Saudi Arabia, Singapore UAE	Botswana, Eritrea, Lesotho, Malawi, Mauritius, Seychelles, Swaziland, Tanzania, Zambia, Zimbabwe	Azerbaijan, Belarus, Bulgaria Cyprus, Czech Republic , Iceland, Ireland, Latvia, Lithuania, Slovak Republic, Turkey	Anguilla, Antigua and Barbuda, Bahamas, Guyana, Jamaica, Montserrat, St Lucia, St Vincent and Grenadines, Suriname, Trinidad and Tobago	Fiji, Kiribati, LAO PDR, Vanuatu, New Caledonia

Cooperating Partners & SAI in-kind support	Partners E-Learning Partner: UNITAR In-kind support Resource Persons : SAIs of Croatia, Montserrat, Namibia, Jamaica, India
Funding Sources	IDI basket funds
Link to IDI Strategic Plan 2007-2012	**Goal 1** : To effectively enhance professional capacity in SAIs Objective 1.1: 168 participants from 54 countries trained in adopting risk based approach to financial audit. 147 participants qualified for the IDI-UNITAR certification.

B. **Expected Intermediate Outcomes** (Largely attributable to the Programme, contributing to improved SAI performance)

Indicator	Baseline (2012)	Milestone 1 (2012)	Milestone 2 (2013)	Milestone 3 (2014)	Progress Assessment: Intermediate Outcomes
1.Number of participants who use risk-based approach for financial audits after the completion of e-course	Not available	NA	At least 40 % participants from round 1 & 2 use risk based approach in conducting financial audits	At least 50 % participants who are certified in round 3 use risk based approach in conducting financial audits	Data will be collected in 2014. An external evaluation of the programme will be conducted in 2015
	Achieved	NA	Data will be collected in 2014		
2.Increased SAI coverage	SAIs applied for the first round	20% participating SAIs are new	20% participating SAIs are new	SAIs which did not participate in earlier rounds, to register for the course	On track
	Achieved	Out of 58 SAIs enrolled for 2nd round 37 (63%) are new SAIs	Out of 54 SAIs enrolled in 3rd round, 16 SAIs (30%) are new		
	Source: Programme Monitoring Report, External Evaluation Report				

C. **Expected Output**

Indicator	Baseline (2011)	Milestone 1 (2012)	Milestone 2 (2013)	Milestone 3 (2014)	Progress Assessment:

1.Number of participants who complete the course and are certified	None	At least 75 % participants complete the first and second round course	At least 80% participants are certified after completing third round	At least 85% participants to complete the course	415 Participants from 84 countries have successfully completed the E-RBAFA training in the 3 rounds of programme delivered in 2012-2013
	Achieved	90 % participants completed the first two rounds	87,5% participants certified		
	IDI Project reports, UNITAR's Course Evaluation Report for 1st and 2nd round of E-RBAFA				

Indicator	**Baseline (2011)**	**Milestone 1 (2012)**	**Milestone 2 (2013)**	**Milestone 3 (2014)**	**Progress Assessment:**
2.E-courseware designed and upgraded as per IDI training methodology	No e-courseware	E-RBAFA courseware developed for round 1 and updated for round 2	Update and upgrade to certification course	Update based on round 3.	From 3rd round onwards, the assessment criteria has been further strengthened to include compulsory group exercises by SAI teams.
	Achieved	Achieved	Achieved. Case study and group work included		
	Source: IDI Project reports				

D. Sustainability and Gender

Measures to ensure Programme contributes to sustainable performance change within participating SAIs	• E-RBAFA is based on ISSAIs (level 4) and uses the IDI's approach of learning by doing • It helps SAIs in having a critical mass of people with professional capacity in adopting the risk based approach • Interested SAIs are to sign an agreement with the IDI to deploy the successful programme participants in risk base financial audits for at least two years after the training • This e- course will be linked with the ISSAI Certification Programme for Financial Audit, to be offered on regular basis to SAIs.
IDI assessment of progress on sustainability measures	Offering online e-courses is a sustainable way of providing continuous training in audit skills as it optimises use of time and resources - travel and accommodation costs are saved, environmental sustainability is maintained through saving on carbon footprints since travels are not involved

Programme gender participation	Nomination criteria emphasised nomination of equal number of male and female participants from each SAI. Female representation in all the three rounds has been approximately 54%. Nearly 59% of the participants in the third round (99 out of 168) were female and out of this, 89% of the female participants successfully completed the course. Online mentor team consisted of two females and two males in the 1st two rounds and four females and one male in the 3rd round.

E. Key Lessons Learnt (Transferable to other programmes)

- E-Learning is a good platform to reach out to a number of SAIs and create critical mass of professional staff capacity.
- A rigorous assessment process and well designed online activities help in keeping up the participant motivation and retention.
- Being online, these courses are highly cost sustainable as travel and accommodation costs are saved.
- E-courses are environmentally sustainable as they help in saving substantial carbon footprints.
- A need to link the professional staff capacity developed through e-courses to organisational capacity development in the SAI.
- A need to put in place monitoring mechanisms that will provide data on the application of learning at the SAI level.

F. Risk Management (Within the control of those managing and participating in the programme)

Key Risks to Programme Success & Sustainability	Risk Response	Residual Risk	Risk Owner
Learning objectives are achieved	Continuous interaction with online mentors, a simulated, real life case study, and group work for completing assignments are some learning tools designed to provide an energetic and practice oriented course to facilitate transfer of learning. Experienced SMEs drawn from the SAIs, having vast experience of financial audit and advance audit skills	Participants may not be able to make use of learning tools provided SMEs may not be available	IDI
Retention of participants	Incentive of a UNITAR-IDI joint certificate of completion to successful participants Online discussions built into the courseware to encourage discussions and sharing of ideas to retain participant interest and encourage transfer of learning	Insufficient time to complete the course due to participant engagement in other official work	IDI
Technical glitches	Use of UNITAR portal combined with ensuring that participants have the appropriate internet connection and operating software to support the web portal, before authorising registration	Internet access problems	IDI

Key Risks to Programme Success & Sustainability	Risk Response	Residual Risk	Risk Owner
Transfer of knowledge and skills to the workplace	Marketing of the course and emphasizing the need to switch to risk-based approach in order to adhere to the ISSAIs Commitment from SAIs while nominating participants	SAI audit methodology not aligned with the ISSAIs	SAIs
New Risks	Online selection process needs to be fine tuned to sufficiently capture SAI authorisation and avoid duplication of nomination.		

G. Budget Monitoring

2013	Budget in NOK	Expenditure in NOK	Variance in NOK	Explanation
RBAFA Course Development meeting	207 000,00	236 577,86	29 577,86	
RBAFA E-course run	608 000,00	524 849,15	-83 150,85	
Total	**815 000,00**	**761 427,01**	**-53 572,99**	

IT Audit Programme

Introduction

The IDI is cooperating with the INTOSAI Working Group on IT Audit (WGITA) in a global capacity development programme in IT Audit. The IT audit capacity development programme aims to:

i. Promote IT audit systems and practices in line with INTOSAI standards and best practices
ii. Address capacity building needs in the area of IT auditing conducted by the SAIs in AFROSAI-E
iii. Disseminate application of professional guidance in cooperation with WGITA

The programme focuses on SAI staff at all levels who are engaged in IT audit, and was piloted in the AFROSAI-E region during 2012-2013.

AFROSAI-E has identified IT Audit as one of its priority areas for capacity development of its member SAIs. SAIs in the region have been faced with an increasing challenge of having to audit clients who are operating on a computerized system environment. This has created a need for SAIs to build capacity in the area of IT audit in order to keep abreast with the modern changes of IT systems and be able to give acceptable recommendations on the client's systems and financial reports in accordance with the INTOSAI standards and best practices.

The IDI and WGITA consolidated the guidance on IT Audit in the form an IT Audit Handbook. In order to broaden the reach of the programme in other INTOSAI regions, an E-learning component of the programme was designed in 2013 and will be implemented in 2014. The E-course is based on the WGITA-IDI IT Audit Handbook.

A. Basic Information

Full Name & Duration	IDI-WGITA Global Capacity Development Programme in IT Audit , 2012-2014
Programme Status	Implementation phase
Participating Group(s)	AFROSAI-E region (pilot), all English speaking regions (E-course)
Participating SAIs	AFROSAI-E pilot (11 SAIs): 1. Botswana, 2. Ethiopia, 3. Ghana, 4. Kenya, 5. Malawi, 6. Mauritius, 7. Namibia, 8. Tanzania, 9. Uganda, 10. Zambia, 11. Zimbabwe Participating SAIs for the E-Course on IT Audit will be identified when the course is launched in 2014. About 25 to 30 SAIs from all English speaking regions are expected to participate.
Level of participating staff	33 participants selected from IT/Financial auditors at both managerial and operational levels for AFROSAI-E pilot.
Cooperating Partners & SAI in-kind support	Partners AFROSAI-E, WGITA In-kind support **Resource Persons**: SAIs of Anguilla, India, Ghana, Indonesia, Kenya, Namibia, USA **Host:** SAIs of India, Botswana, , Kenya, Zambia
Funding Sources	IDI Basket Funds
Link to IDI Strategic Plan 2007-2012	**Goal 1** : To effectively enhance professional capacity in SAIs Objective 1.1 and 1.2 : 33 Participants from 12 SAIs trained in IT Audit 19 IT Audit Champions certified E-learning courseware on IT audit developed **Goal 2**: To support institutional strengthening efforts in SAIs Objective: 2.1 SAIs conducted pilot IT audits and prepared management letters. **Goal 3**: To contribute to SAIs' knowledge sharing efforts Objective : 3.2 WGITA /IDI IT Audit Handbook developed and endorsed by INCOSAI

B. **Expected Intermediate Outcomes**

Indicator	Baseline 2012	Milestone 1 2013	Milestone 2 2014	Milestone 2 2015	Progress Assessment:

Indicator	Baseline 2012	Milestone 1 2013	Milestone 2 2014	Milestone 2 2015	Progress Assessment:
1.Number of SAIs who conduct IT audit and include IT audit findings as part of their annual financial audits and reports	None	At least 80 percent of the SAIs participating in the AFROSAI-pilot to complete pilot audits based on the knowledge and skills gained from the IT Audit training	At least 20 % of the participating SAIs conduct and include IT audit findings in their financial audit reports	At least 30 % of the participating SAIs to conduct and include IT audit findings in their financial audit reports	On track. Follow up of completed pilot audit reports and further IT audits done by participating SAIs is planned for 2014
	Achieved:	92% of participating SAIs conducted and completed pilot Audits.			
	Source: IDI project reports, AFROSAI-E Annual Activity Report for 2013				

Indicator	Baseline 2012	Milestone 1 2013	Milestone 2 2014	Target 2015	Progress Assessment:
2.Number of SAIs covered under AFROSAI-E roll out of IT Audit programme	12 SAIs which registered for the initial pilot programme	IT Audit programme is rolled out in at least 4 more SAIs	IT Audit programme is rolled out in at least 4 more SAIs	The IT Audit training is disseminated to least 20 out of 24 SAIs in the AFROSAI-E region	On track
	Achieved:	AFROSAI-E secretariat conducted IT audit workshop for Financial auditors in Oct. 2013 using the IT Courseware. 20 participants from 10 SAIs participated including 3 new SAIS. Pilot audits will be conducted by these SAIs in 2014.	AFROSAI-E region has planned for 5 IT audit roll outs in 2014		
	Source: IDI Project Report, AFROSAI-E Work Plan, AFROSAI-E Annual Activity Report for 2013				

C. **Expected Outputs**

Indicator	Baseline (2012)	Milestone 1 (2012)	Milestone 2 (2013)	Milestone 3 (2014)	Progress Assessment:

Indicator	Baseline (2012)	Milestone 1 (2012)	Milestone 2 (2013)	Milestone 3 (2014)	Progress Assessment:
1.Global public goods- Global IT Audit Handbook , planning tools	None	IT Audit planning tool to be developed & contribute to updating AFROSAI-E Manual	Global IT Audit Handbook in collaboration with WGITA to be developed	WGITA-Handbook is translated into other INTOSAI languages. Use of the Handbook is demonstrated in demands received from SAIs and downloads from the IDI/WGITA Portals	On Track
	Achieved:	IT Audit planning tools developed. AFROSAI-E Manual updated using programme material	WGITA-IDI Global Handbook on IT Audit endorsed at the INCOSAI, and printed for wider circulation		
2.Training course wares E-learning and face to face workshops developed	None	Structured courseware for face to face workshop	E-learning Courseware on IT Audit	E-learning courseware in translated in at least one more INTOSAI language	
	Achieved:				
3.Number of SAI staff trained in IT Audit		33 participants from 12 SAIs in AFROSAI-E	19 IT Audit Champions certified	Atleast 90 participants from 30 SAIs participate in IT audit e-course	
	Achieved:	33 participants from 12 SAIs in AFROSAI-E	19 IT Audit Champions certified		
	Source: IDI Project Report , AFROSAI-E Annual Activity Report 2013				
Indicator	**Baseline (2012**	**Milestone 1 (2012)**	**Milestone 2 (2013)**	**Milestone 3 2015**	**Progress Assessment:**

Indicator	Baseline (2012)	Milestone 1 (2012)	Milestone 2 (2013)	Milestone 3 (2014)	Progress Assessment:
4.Number of SAIs completing pilot audit programme	None	Pre studies to be conduced by the SAI teams. Audit plans to be developed by the SAI teams during the workshop in AFROSAI-E	80% or more SAI teams conduct and complete pilot IT audits in AFROSAI-E	At least 50% participating SAIs in the global programme conduct and report on pilot IT audits.	On track
	Achieved:	Pre studies conducted and audit plans completed by 11 out of 12 participating teams	Pilot audits were completed by 90% (11 out of 12 participating SAIs)		
	Source: IDI Project Reports				

Indicator	Baseline (2012)	Milestone 1 (2013)	Milestone 2 (2013)	Milestone3 (2014)	Progress Assessment:
5.Number of IDI certified IT Audit Champions	None	Potential IT Audit champions to be selected using identified criteria from among the 33 participants who completed the IT Audit training and pilot audits	19 selected participants to be trained in facilitation skills and certified.	IT audit champions involved in future IT audit trainings in AFROSAI-E	5 IT Audit Champions have been deployed by AFROSAI-E to disseminate further training to financial auditors 1 certified champion has been hired an IT Audit Manager in the AFROSAI-E secretariat
	Achieved:	19 potential IT audit champions selected as per criteria	19 selected IT audit champions trained and certified		
	Source: IDI Project Reports, AFROSAI-E Annual Activity Report 2013				

D. Sustainability and Gender

Measures to ensure Programme contributes to sustainable performance change within participating SAIs	• A pool of IT audit regional champions trained so that the regions capacity for future development of IT audit capacity is strengthened • AFROSAI-E secretariat has begun next round of IT Audit Training using the regional champions trained • A wider dissemination of the programme at global level to be done.
IDI assessment of progress on sustainability measures	The pilot in AFROSAI-E shows good signs of sustainability. In delivering this programme in other regions the principles of comprehensive approach to capacity development and involvement of regional bodies will need to be kept in mind to ensure sustainability.

Programme gender participation	Nomination criteria emphasised a gender balanced team. Out of 33 selected participants for the AFROSAI-E pilot 10 were females. Two SAI teams were solely comprised of females. Among the core team of experts, 2 out of 6 experts are regional resource persons, females.

E. Key Lessons Learnt (Transferable to other programmes)

- IT Audit is becoming an integral part of financial/compliance audit and performance audit, given the rapid computerization of governments' functions. Capacity development programmes like this one assist the SAIs' IT auditors to keep abreast with the ever changing IT technology.
- Skill building in data extraction and analysis using CAATs is essential to successfully create IT audit capabilities in SAIs. programmes should provide increasing focus on creating this capacity.
- The programme has also highlighted the need for professionalisation in IT auditing in the public sector.

F. Risk Management (Within the control of those managing and participating in the programme)

Key Risks to Programme Success & Sustainability		Risk Response	Residual Risk	Risk Owner
New and improved IT systems which the auditors may take time to understand		Use of experts , training in commonly used platforms, Incorporate data extraction training in E-course	Different SAIs using different IT soft ware, thus not easy to address audit requirements for different applications being audited by the SAIs, in this programme	IDI/SAI
New Risks	The E-learning methodology is limited in effecting transfer of knowledge and skills	E-course is designed in a way which closely simulates an interactive learning environment like face to face workshops	Selection of participants	IDI/SAI

G. Budget Monitoring

2013	Budget	Expenditure	Variance	Explanation
IT Audit (Handbook) Design Meeting	36 000,00	45 246,72	9 246,72	Though host SAI bore all costs of the meeting, board and lodge team members, the cost of local transfer between two meeting venues was borne by the IDI. SAIs bore the international travel costs of their respective staff nominated for the meeting
IT Audit Review Meeting and Training on ERPs	1 156 000,00	853 373,58	-302 626,42	• Negotiated rates for the hotel through the SAI, and partial use of SAI premises for training • Use of local travel agent instead of Norwegian or South African travel agencies resulted in significantly cheaper air tickets • SAI provided in kind support on airport and local transfers

2013	Budget	Expenditure	Variance	Explanation
IT Audit Facilitation Skills Workshop	900 000,00	821 669,48	-78 330,52	Marginal saving
IT Audit E-Course Design Meeting	500 000,00	369 545,94	-130 454,06	Meeting combined with another event in CREFIAF hence meeting expenses and administrative costs were shared.
IT Audit Handbook Publication	50 000,00	16 826,05	-33 173,95	The expenses reflected pertain to proof reading only. The publication of the Handbook was done in 2014.
Total	**2 642 000**	**2 106 661,77**	**-535 338,23**	

PASAI 4th Cooperative Performance Audit on Climate Change Adaptation

Introduction

Enhancing performance audit capacity through cooperative audits was a key goal area of the PASAI Strategic Plan. Since 2009, the IDI and PASAI have cooperated to strengthen audit capacity in the region through a series of cooperative performance audits on topics of high significance in the region.

The adverse effects of climate change present significant risks to the sustainable development of pacific island countries. Climate models indicate that climate change may lead to increased atmosphere and ocean temperatures, greater rainfall, extreme weather events, coral bleaching, sea level rise in the countries of the region. Their governments are preparing to minimize the impact of climate change effects. To analyze the activities of the organization involved in the climate change issues in the Pacific island countries the Heads of SAIs in the region selected Audit on Climate Change Adaptation and Disaster Risk Reduction as the topic for the 4th Cooperative Performance Audit. The program aims to improve and strengthen the capacity of SAIs in carrying out a performance audit with an environment focus.

Ten SAI audit teams have participated in the audit planning meeting in November 2012 and in the reporting meeting in June 2013. The audit has a practical focus on response to extreme weather events due to climate change and readiness in the participating SAI countries following a performance audit methodology.

A. Basic Information

Full Name & Duration	4th Cooperative Performance Audit on Climate Change Adaptation and Disaster Risk Reduction 2012-2013. The full programme runs for about 10 months from October 2012 to August 2013.
Programme Status	Reporting phase
Participating Group(s)	PASAI region

Participating SAIs	1. Cook Islands 2. Fiji, 3. FSM-Pohnpei 4. FSM-National 5. FSM-Kosrae 6. Palau 7. Samoa 8. Solomon Islands 9. Tonga 10. Tuvalu
Level of participating staff	Audit team members and managers. The following criteria was used for team formation - Of the two members in the audit team, one must have been involved in a previous cooperative audit and the other one can be a new staff with little experience in performance audit and should have at least 4-5 years of auditing experience.
Cooperating Partners & SAI in-kind support	Partners: PASAI Secretariat, Asian Development Bank (ADB), Secretariat of the Pacific Regional Environment Programme (SPREP), Regional Working Group on Environmental Auditing, In-kind support: Auditor General Office, Victoria under bilateral twinning arrangement assisted SAI Tuvalu and Fiji teams in the planning meeting.
Funding Sources	IDI Basket Funding
Link to IDI Strategic Plan 2007-2012	**Goal 1** : To effectively enhance professional capacity in SAIs Objective 1.1 – 20 audit team members of the 10 SAIs trained in planning, conducting and reporting on performance audit of climate change adaptation and disaster risk reduction as per ISSAIs and WGEA guidance. **Goal 2**: To support institutional strengthening efforts in SAIs Objective 2.1: To support 10 SAIs in the PASAI region in enhancing their performance audit procedures and practices capacity through cooperative audits.

B. Expected Intermediate Outcomes

Indicator	Baseline (2012)	Milestone 1 (2013)	Milestone 2 (2014)	Progress Assessment: Intermediate Outcomes
1.Regional report on the audit of Climate Change Adaptation	No regional PA report on climate change	NA	Regional report published	Regional report would be compiled after all SAIs table their reports. On track.
	Achieved	NA		
	Source: IDI Project report and PASAI secretariat report			
2.Participating SAIs report on Performance Audit on Climate change	No PA reports on climate change	80% participating SAIs conduct PA Audits and prepare draft reports	70 % participating SAIs submit the approved reports to the respective legislatures.	SAIs discussed draft audit reports in June 2013. By December 2013 6 SAIs submitted final audit reports.
	Achieved	All participating SAIs conducted PA audits and prepared draft reports		
	Source: IDI project report, PASAI secretariat report			

C. Expected Outputs

Indicator	Baseline (2012)	Milestone 1 (2013)	Milestone 2 (2014)	Progress Assessment: Outputs1
1.SAI Teams conduct audit and draft reports on PA in climate change as per best practices	No audits conducted on climate change	80% SAI teams conduct audit and draft reports		10 SAIs conducted audit following the ISSAIs on performance audit.
	Achieved	All 10 participating SAI teams conducted audit and presented draft reports		
	Source: IDI project report, PASAI secretariat report			
2.SAI teams trained in planning, conducting and reporting on a PA on climate change as per best practices	No trained teams	10 SAI teams trained (20 SAI audit staff)		10 SAI audit teams have completed the audit on climate change.
	Achieved	10 SAI teams consisting of 20 audit staff trained		
	Source: IDI project report, PASAI secretariat report			

D. Sustainability and Gender

Measures to ensure Programme contributes to sustainable performance change within participating SAIs	• The programme is needs based – in line with PASAI's strategic intention, topic identified by Heads of SAIs based on their needs. • The programme has both regional and SAI level commitment by the top management. • As per the model used, the trained auditors will act as regional experts in future audits in their SAIs and in the region. • PASAI Secretariat, partnering in this programme is a strong driver in the region. IDI and PASAI have long term cooperation.
IDI assessment of progress on sustainability measures	This is the 4th round of cooperative audits and this strategy has lead to sustainable development of performance audit capacity in the region.
Programme gender participation	Of the 20 participants attended the planning meeting and reporting meeting there were 8 male and 12 female.

E. Key Lessons Learnt

- Cooperative Audits work well as capacity development tools in regions with very small SAIs
- A well resourced regional body can be a effective driver for coordinating and monitoring such audits
- While auditing technical topics, there is a need to introduce a pre planning phase of research and pre-study by team members.
- There is a need to support some countries in communicating and getting required information from audited entities. Regional bodies can play a role here. E.g. Secretariat of the Pacific Regional Environment Programme worked with the Pacific countries and coordinated with some audited entities to support the teams.
- SAIs need to agree the schedules with their audited entities, before taking up cooperative audits
- While finalising reporting meeting dates, the status of completion of audit needs to be considered.

F. Risk Management (Within the control of those managing and participating in the programme)

Key Risks to Programme Success & Sustainability		Risk Response	Residual Risk	Risk Owner
Programme participants will not continue as part of the team		SAI commitment to the programme and monitoring by IDI and PASAI	Unforeseen circumstances and dropouts due to personal reasons	IDI, SAIs
Audit plans prepared are not adequate to conduct effective audit		Close monitoring and support the audit teams during planning meeting by IDI, SMEs, and CBA.	SAIs face difficulty during field audit.	IDI-PASAI
Quality of the Audit reports is not satisfactory to be published and submitted to the legislature		Continuous monitoring and support from the CPA, SME to the team and possible onsite support. Review meeting to discuss draft reports	SAI capacity	SAIs, IDI, PASAI
New Risk	SAI may not finalise and table their reports in time	Commitment by SAI Management, close monitoring by IDI and PASAI	There may be local factors beyond the control of the SAI	SAIs

G. Budget Monitoring

2013	Budget NOK	Expenditure NOK	Variance NOK	Explanation
Cooperative Performance Audit Reporting Meeting	504 000,00	452 574,80	-51 425,20	Marginal savings of 10%
Total	**504 000,00**	**452 574,80**	**-51 426,20**	

IDI/CREFIAF Strategic Planning Programme

In 2008, CREFIAF requested the IDI to support SAIs in the region in strengthening their strategic planning capacity. To ascertain the need for the programme, IDI sent a survey questionnaire to CREFIAF SAIs in 2009. In their responses, all SAIs expressed their need to take part in the programme. SAIs were then divided into 3 groups with 8, 6 and 8 SAIs in each group respectively. The first SP programme was launched in 2011 for the first two groups of SAIs. The programme has been completed in 2012 for the first group and in 2013 for the second group. The CREFIAF secretariat has taken the responsibility to implement the programme for the third and last group of SAIs.

A. Basic Information

Full Name & Duration	IDI-CREFIAF Programme on Strategic Planning, 2011-2013
Programme Status	Programme completed – Post programme commitments being monitored
Participating Group(s)	CREFIAF member SAIs

Participating SAIs	**First round:** SAIs of Benin, Burundi, Cameroon, Djibouti, Gabon, Mali, Madagascar and Sao Tome & Principe **Second round:** SAIs of Burkina Faso, Chad, Central African Republic, Guinea Bissau, Guinea Conakry and Niger All participating SAIs are from ODA eligible countries
Level of participating staff	Managers , operational staff and administrative support staff
Cooperating Partners & SAI in-kind support	Regional partner: CREFIAF Hosting: SAIs of Morocco, Cameroon, Tunisia, Burundi and Senegal. Resource persons : from SAIs of Cameroon, Burundi, Senegal, Gabon, Mali, Madagascar, Morocco and Chad
Funding Sources	IDI basket funds
Link to IDI Strategic Plan 2007-2012	**Goals:** 1: To effectively enhance the professional capacity of SAI staff With 48 participants trained in total in conducting Need Assessments and developing Strategic and Operational Plans, participating SAIs have now the in-house to develop and implement needs based strategic plans. **Goal 2**: To support institutional strengthening efforts in SAIs 14 SAI's Needs Assessments were conducted and 14 Strategic Plans and draft operational plans developed as part of the programme

B. **Expected Intermediate Outcomes :**

Indicator	Baseline (2010)	Milestone 1 (2013)	Milestone 2 (2015)	Milestone 3 (2019)	Progress Assessment: Intermediate Outcomes
1.Percentage of SAIs adopting the Strategic Plan developed during the programme.	None	80% (Both rounds)	NA		IDI received copies of final SPs from 13 SAIs
	Achieved:	13 out of 14 SAIs adopted strategic plans			
2.SAIs developing the OP for the first year of the Strategic Plan	None	Round 1: 75%	Round2 : 70%		Information to be collected in 2014 through Programme Monitoring Report
	Achieved:	Data to be collected in 2014			
3.SAIs putting in place a management structure and an information system to monitor the implementation of the SP	None	Round 1:75 %	Round2 : 70% in 2014		Information to be collected in 2014 through Programme Monitoring Report
	Achieved:	Data to be collected in 2014			
4.SAIs developing and implementing the OP beyond the first year of the Strategic Plan	None		60% (both rounds)		Not yet evaluated
	Achieved:	Data to be collected in			

Indicator	Baseline (2010)	Milestone 1 (2013)	Milestone 2 (2015)	Milestone 3 (2019)	Progress Assessment: Intermediate Outcomes
		2014			
	Source: Programme Monitoring Reports, Programme Evaluation Report and IDI Global Survey results				

C. **Expected Outputs**

Indicator	Baseline (2010)	Milestone 1 (2011)	Milestone 2 (2012)	Milestone 3 (2013)	Progress Assessment:
1.Number of Cooperation agreement signed	None	Cooperation agreement signed by all participating SAIs	NA	NA	
	Achieved:	All 14 participating SAIs signed the cooperation agreement			
2.IDI Need Assessments and Strategic Planning handbooks translated into French	None	Translation of the IDI NA and SP handbooks			
	Achieved:	Both IDI NA and SP Handbooks were translated to French in 2011			
3.Structured courseware on Needs Assessment and Strategic Planning	None	Structured courseware on Needs Assessment and strategic planning developed			
	Achieved:	Done			
4.Number of SAI teams trained in Needs Assessment, Strategic Planning and Operational Planning	No teams trained	Round 1: 8 teams trained in NA	Round 1:8 SP teams trained in SP and OP Round 2: 6 teams trained in NA &SP	Round 2: 6 teams trained in OP	
	Achieved:	Round 1: 8 teams trained in NA	Round 1: 8 teams trained in SP & OP in 2012 Round 2: 6 teams trained in NA and SP	Round 2: 6 teams trained in OP	

Indicator	Baseline (2010)	Milestone 1 (2011)	Milestone 2 (2012)	Milestone 3 (2013)	Progress Assessment:
5.No. of SAI Needs Assessments Reports	None	Round 1: 8 needs assessment reports	Round 2: 6 needs assessment reports		
	Achieved:	8 SAI teams conducted needs assessment and reported	6 SAI teams conducted needs assessment and reported		
6.Draft Strategic Plans developed by SP teams	None		Round 1: A SP drafted by each of the 8 SP team	Round 2: A SP drafted by each of the 6 SP team	
	Achieved:		Round 1: Each of the 8 SP teams drafted a SP	Round 2: Each of the 6 SP teams drafted a SP	
	Source: Programme monitoring and project reports				

D. Sustainability and Gender

Measures to ensure Program contributes to sustainable performance change within participating SAIs	• The programme responds to an identified need as per questionnaire conducted in the region in 2009 and request formulated by CREFIAF General Assembly. This need emerged in the 2010 SAI stocktaking as well. • Heads of participating SAIs signed a Cooperation Agreement committing to programme implementation and follow up actions after programme completion. • Professional staff capacity has been built in SAIs to carry out the SP process by themselves.
IDI assessment of progress on sustainability measures	While SAI capacity has been built in developing strategic plans, the SAIs will need support from stakeholders both internal and external in the effective implementation of the strategy.
Program gender participation	Despite encouraging SAIs to nominate female participants, the percentage of female participation in the programme was only 25%. This low rate is due to the low number of females working for CREFIAF SAIs.

E. Key Lessons Learned :

The IDI NA guide and SP manual need to be reviewed and updated

F. Risk Management

Key Risks	Risk Response	Residual Risk	Risk Owner
SAIs do not select appropriate SP teams	Signing of Cooperation Agreement (MoU) clarifying the roles and responsibilities of each stakeholder.	Availability of appropriate SAI staff for the programme events	IDI, Participating SAIs, CREFIAF

Key Risks	Risk Response	Residual Risk	Risk Owner
Sustainability of commitment of SAIs' management for programme implementation during the programme period and beyond	1.Involving the heads of target SAIs in the planning phase of the programme to assure their adherence to programme objectives 2. Conducting a programme evaluation latest in 2015.	Changes in SAI top management and high staff turnover may reduce commitment. SAI capacity and environmental factors	Participating SAIs

G. Budget Monitoring

2013	Budget in NOK	Expenditure in NOK	Variance in NOK	Explanation
Review Meeting and Operational Planning Workshop	400 000,00	595 439,21	195 439,21	Air tickets were purchased 2-3 weeks prior to the event; resulting high travel expenses. 14 participants had to travel 3 days prior to the event due to unavailability of tickets with suitable dates, that increased accommodation and per diem figures
Printing of the Strategic Plans	90 000,00	79 576,56	-10 423,44	
Total	**490 000,00**	**675 015,77**	**185 015,77**	

INTOSAI Donor Secretariat Report

Introduction

The IDI has since 2010 served as Secretariat for the INTOSAI - Donor Cooperation which seeks to augment and strengthen support to SAIs in developing countries. The partnership seeks to address the challenges in coordinating support provided to SAIs from the INTOSAI and Donor communities, scaling up support and ensuring that support to SAIs is owned and led by the SAIs. 2013 constitutes the first year of phase 2 of the Cooperation.

A. Basic Information

Full Name & Duration	INTOSAI-Donor Cooperation, Phase 2, 2013-15: Support to the INTOSAI-Donor Secretariat.
Programme Status	Implementation Phase
Participating Group(s)	Global
Participating SAIs	144 SAIs in developing countries and territories. SAIs in developed countries also benefit from production of relevant global public goods.
Level of participating staff	All

Cooperating Partners & SAI in-kind support	Partners INTOSAI Partners include all four INTOSAI goal Committees, all INTOSAI regional bodies, AFROSAI-E and CREFIAF. Donor signatories to the INTOSAI-Donor Memorandum of Understanding: African Development Bank, Asian Development Bank, Australia, Austria, Belgium, Canada, European Commission, France, GAVI Alliance, Inter American Development Bank, IMF, Ireland, Islamic Development Bank, Netherlands, Norway, Sweden, Switzerland, The Global Fund, United Kingdom, United States of America, World Bank. Observers: GIZ, IFAD, OECD, Republic of Korea In-kind support **Staff support:** received from: SAI Norway, SAI Brazil. **Other in-kind support** (e.g. translations, hosting workshops, providing facilitators, support in developing SAI PMF video, participating in task teams) received during 2013 from the SAIs of: Brazil, Canada, Chile, China, Cook Islands, Cyprus, France, Germany, India, Morocco, Norway, Peru, Poland, Russia, Saudi Arabia, Slovak Republic, South Africa, Sweden, Tunisia, UK, USA; and from CREFIAF, AFROSAI-E, ARABOSAI, EUROSAI, and OLACEFS.
Funding Sources	Core funding from Austrian Development Agency, Irish Aid, NORAD (Norway), DFID (UK) and SECO (Switzerland). Earmarked funding from World Bank.
Link to IDI Strategic Plan 2007-2012	IDI's responsibility to host the INTOSAI-Donor Secretariat (which supports and manages the funds of the INTOSAI-Donor Cooperation) was agreed in 2010. It supports all goals of the IDI strategic plan, making specific contributions to (1.2) dissemination of professional guidance, (2.1) implementation of best practices, and (3.2) promoting knowledge sharing.

B. Initial Outcomes[15]

The following are extracts from the INTOSAI-Donor Cooperation logframe 2013-15. At the outcome level, the first milestones are set for 2014. This shows progress by the end of 2013.

Outcome Indicator I2.1	Baseline 2012	Milestone 1 2014	Milestone 2 2016	Target 2018	Progress
Number of INTOSAI regional / sub-regional bodies with access to the following number of staff / experts trained on SAI PMF: • At least three trained SAI PMF assessors • At least one trained SAI PMF trainer (SP goals 1.2 and 3.2)	Regions with assessors: 0 Regions with trainers: 0	Regions with assessors: 6 Regions with trainers: 6	Regions with assessors: 8 Regions with trainers: 8	Regions with assessors: 8 Regions with trainers: 8	Already ahead of 2014 milestone, following completion of 8 training courses in 6 regions in 2013 & strong participation of SAIs.
	Achieved	Regions with assessors: 7 Regions with trainers: 8			
	Source: Secretariat lists of trained SAI PMF trainers and assessors				
Outcome Indicator: I2.2	**Baseline 2012**	**Milestone 1 2014**	**Milestone 2 2016**	**Target 2018**	**Progress**

[15] The INTOSAI-Donor Cooperation logframe 2013-2015 defines initial outcomes and high-level outcomes and does not include indicators at the intermediate level. Some of the initial outcomes for the INTOSAI-Donor Cooperation are closer to what is called intermediate outcomes for the other IDI Programs

Number of INTOSAI regional / sub-regional bodies with the following number of staff / experts trained on engagement with donors and writing funding proposals: • At least three staff / experts able to advise SAIs on the subject • At least one facilitator trained to deliver the training (SP goal 3.2)	Regions with advisors: 1 Regions with facilitators: 0	Regions with advisors: 3 Regions with facilitators: 3	Regions with advisors: 6 Regions with facilitators: 6	Regions with advisors: 6 Regions with facilitators: 6	Based on demand, training run in 3 regions. Suitable experts to act as facilitators not identified so far.
	Achieved:	Regions with advisors: 3 Regions with facilitators: 0			
	Source: Secretariat lists of regional advisors and facilitators completing, and used to deliver, training on engagement with donors and writing funding proposals				
Outcome Indicator I3.1	**Baseline 2012**	**Milestone 1 2014**	**Milestone 2 2016**	**Target 2018**	**Progress**
No. of people trained on the SAI PMF as assessors and trainers: a) INTOSAI assessors b) INTOSAI trainers c) Donor assessors d) Donor trainers e) Consultant assessors f) Consultant trainers (SP goals 1.2 and 3.2)	Male & Female a) 0 & 0 b) 0 & 0 c) 0 & 0 d) 0 & 0 e) 0 & 0 f) 0 & 0	Male & Female a) 50 & 50 b) 2 & 2 c) 10 & 10 d) 2 & 2 e) 5 & 5 f) 2 & 2	Male & Female a) 75 & 75 b) 5 & 5 c) 20 & 20 d) 5 & 5 e) 10 & 10 f) 5 & 5	Male & Female a) 100 & 100 b) 5 & 5 c) 30 & 30 d) 5 & 5 e) 10 & 10 f) 5 & 5	Already ahead of most 2014 milestones, following completion of 8 training courses in 2013 and use of trained experts as co-facilitators on further courses.
	Achieved:	Male & Female a) 113 & 55 b) 9 & 8 c) 22 & 16 d) 1 & 0 e) 11 & 3 f) 2 & 0			
	Source: Secretariat lists of trained SAI PMF trainers and assessors				
Outcome Indicator: I3.2	**Baseline 2012**	**Milestone 1 2014**	**Milestone 2 2016**	**Target 2018**	**Progress**
No. of INTOSAI staff in community of experts on engagement with donors and writing funding applications: • Subject matter experts (SMEs) (completed training) • Facilitators (trained to deliver training) (SP goal 3.2)	Male & Female SMEs: 21 & 5 Facilitators: 0 & 0	Male & Female SMEs: 30 & 30 Facilitators: 3 & 3	Male & Female SMEs: 50 & 50 Facilitators: 6 & 6	Male & Female SMEs: 60 & 60 Facilitators: 9 & 9	SMEs on track but few experts available to act as facilitators. Will need training & experience prior to becoming facilitators.
	Achieved:	Male & Female SMEs: 63 & 18 Facilitators: 0 & 1			
	Source: Secretariat lists of INTOSAI advisors and facilitators completing, and used to deliver, training on engagement with				

	donors and writing funding proposals				
Outcome Indicator I4.1	**Baseline 2012**	**Milestone 1 2014**	**Milestone 2 2016**	**Target 2018**	**Progress**
Development, dissemination and usage of versions of the SAI Performance Measurement Framework: • Status of development and dissemination of SAI PMF • Number of countries in which the current version of SAI PMF has been piloted/applied (SP goals 1.2 and 2.1)	Version 2 published Pilots in 3 countries	Exposure draft published 20 pilots in total	Final SAI PMF approved by INTOSAI 30 pilots in total	Final SAI PMF applied in further 20 countries	Interest in SAI PMF pilots suggests the milestone will be met.
	Achieved:	Pilot version published 7 pilots started / approved			
	Source: Secretariat records of SAI PMF pilots				
Outcome Indicator I5.1	**Baseline 2012**	**Milestone 1 2014**	**Milestone 2 2016**	**Target 2018**	**Progress**
Moving three year average annual financial support for the benefit of SAIs in ODA eligible countries	US $41 million	US $55 million	US $70 million	US $80 million	The increase from 2012 baseline suggest the target may just be met.
	Achieved:	US $48 million			
	Source: Secretariat calculations extracted from SAI Capacity Development Database				

C. **Expected Outputs** (Tangible results of Programme activities)

The following are extracts from the INTOSAI-Donor Cooperation logframe 2013-15, including one indicator for each of the seven themes in the INTOSAI-Donor Cooperation program document.

Output Indicator O1.2	**Baseline 2012**	**Milestone 1 2013**	**Milestone 2 2014**	**Target 2015**	**Progress**
No. of quarterly news letters issued per year	4	4	4	4	Milestone achieved
	Achieved:	4			
	Source: Quarterly newsletters				
Output Indicator O2.2	**Baseline 2012**	**Milestone 1 2013**	**Milestone 2 2014**	**Target 2015**	**Progress**
No. of global calls for proposals for SAI capacity development initiatives issued per year (SP goal 1.1)	0	1	1	1	Milestone achieved. SC agreed to move to biannual, hence no global call now planned for 2014
	Achieved:	1			
	Source: Progress reports on the global call for proposals				
Output Indicator O3.3	**Baseline 2012**	**Milestone 1 2013**	**Milestone 2 2014**	**Target 2015**	**Progress**
Support provided to SAI PMF pilot assessments from the	ToRs: N/A Reports: N/A	ToRs: 50% Reports: 80%	ToRs: 70% Reports: 85%	ToRs: 80% Reports: 90%	Current figures suggest

Secretariat: • Percentage of ToRs reviewed • Percentage of draft reports reviewed (SP goal 2.1)	**Achieved:**	ToRs: 86% Reports: 80%			milestone met, but inclusion of assessments where little information received may put this indicator off-track.
	Source: Secretariat annual progress reports				
Output Indicator O4.2	**Baseline 2012**	**Milestone 1 2013**	**Milestone 2 2014**	**Target 2015**	**Progress**
Development and delivery of training for donor staff on working with SAIs (SP goal 3.2)	Not started	Course developed & piloted once	Course refined and repeated once	Course delivered once	Development on track, first pilot delayed due to events in Egypt (planned location of first course).
	Achieved:	Course developed, pilot Q1 2014			
	Source: Secretariat annual progress reports				
Output Indicator O5.3	**Baseline 2012**	**Milestone 1 2013**	**Milestone 2 2014**	**Target 2015**	**Progress**
Development and dissemination of guidance on evaluations of SAI capacity development initiatives (SP goal 1.2)	Not started	ToRs approved and work started	Guidance published	N/A	On track, but detailed plan is to develop in 2014 and pilot in 2015, before publishing.
	Achieved:	ToRs approved and work started			
	Source: Secretariat annual progress reports				
Output Indicator O6.1	**Baseline 2012**	**Milestone 1 2013**	**Milestone 2 2014**	**Target 2015**	**Progress**
Mapping report on SAI involvement in the audit of extractive industries and engagement with EITI (SP goal 3.2)	ToRs approved and work started	Draft report submitted to SC	N/A	N/A	Work completed as planned.
	Achieved:	Draft report submitted to SC, WG established			
	Source: Secretariat annual progress reports				
Output Indicator O7.1	**Baseline 2012**	**Milestone 1 2013**	**Milestone 2 2014**	**Target 2015**	**Progress**
Update of 2010 INTOSAI Stocktaking report (SP goal 3.2)	N/A	2013 INTOSAI stocktaking report published	N/A	N/A	Work progressing satisfactorily, but later than originally planned.
	Achieved:	Global survey in progress. Publish in 2014			
	Source: Secretariat annual progress reports				

D. Sustainability and Gender

<table>
<tr><td>Measures to ensure Program contributes to sustainable performance change within participating SAIs</td><td>

All activities are done in response to demand from INTOSAI bodies at the global and regional level, e.g. development of SAI PMF, training on development of funding applications, extractive industries mapping report, guidance on better evaluations.
In particular, the Global Call for Proposals is designed to ensure and strengthen SAI ownership of future capacity development initiatives.
Participation of individual SAIs in these activities is based on the demand of the SAI.
Senior management of the SAIs are engaged in the various programs, e.g. Head of the SAI decides whether to conduct a SAI PMF, or apply for support under the Global Call.
The SAI PMF is designed as a tool to measure and contribute to sustainable performance changes within an SAI.
SAI-focused activities seek to link to and strengthen the core systems used within SAIs, so that improvements resulting from the program continue to have an impact after the activities have finished.
Many of the activities seek to develop global public goods, develop networks of experts within the SAI community, and strengthen INTOSAI regional bodies in order to make performance changes within SAIs more sustainable.

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<tr><td>IDI assessment of progress on sustainability measures</td><td>
Most sustainability measures appear on track at this stage. Some areas to monitor are:

Development of needs based funding applications: the capacity within INTOSAI for developing results-focused applications, and using results frameworks, appears lower than anticipated. Experience in this area suggests more needs to be done. To date, it has not been possible to start developing facilitators in the INTOSAI regions that can support member SAIs in this area.
Improving SAI-ownership, alignment and coordination of support: this is a key part of the rationale for the INTOSAI-Donor Cooperation, which is expected to contribute to sustainability. The 2013 global survey results will give a first indication of the current situation in these areas, and help show whether there are improvements in the 'development effectiveness' of providers of support.

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<tr><td>Program gender participation</td><td>
2013 monitoring (see below) suggests a gender imbalance in program participation, in regions such as ARABOSAI, OLACEFS, CREFIAF and ASOSAI, but not in EUROSAI. This reinforces the need to further emphasise the importance of gender balance when SAIs nominate participants. Standard invitation letters have been modified accordingly. To date, IDI has accepted all nominated participants therefore does not have direct control over the gender balance. Gender balance should be further monitored and reasons for the imbalance explored.
% female participants on training courses, by selected region
<table>
<tr><td>Training Course</td><td>ARABOSAI</td><td>ASOSAI</td><td>CREFIAF</td><td>OLACEFS</td></tr>
<tr><td>SAI PMF Training</td><td>13</td><td>21</td><td>19</td><td>33</td></tr>
<tr><td>Writing Funding Applications</td><td>27</td><td>N/A</td><td>15</td><td>29</td></tr>
</table>
</td></tr>
</table>

E. Key Lessons Learnt (Transferable to other programmes)

Observations and evaluation findings on what works well and what doesn't work well, at the overall programme level. (Unintended benefits and side effects of the programme could also be mentioned here)

- The Cooperation has demonstrated the benefits of establishing a broad stakeholder partnership in which diverse actors work towards the same overall goals, and the importance of a well resourced Secretariat to support the partnership.
- No formal evaluations have been conducted to date – the first evaluation work is planned to start 2014.

F. Risk Management (Within the control of those managing and participating in the programme)

The following are extracts from the INTOSAI-Donor Cooperation Risk Register, focusing on the areas with the greatest residual risk.

Key Risks to Programme Success & Sustainability		Risk Response	Residual Risk	Risk Owner
1.	Secretariat has insufficient staff and financial resources to implement activities of the cooperation	Focus on high priority activities and cost cutting. Bid for further donor funding. Seek more in-kind support from SAIs.	Funding from SECO agreed for 2013 but 2014-15 conditional on establishment if SAI CDF	IDI (INTOSAI-Donor Secretariat)
1.	SC donors and SAI providers of support design and implement SAI capacity development projects which do not reflect the MoU principles and INTOSAI priorities	Communication and advocacy on the MoU principles, training and awareness raising for donors and SAI providers, support to strengthening capacity of SAIs to engage with donors and providers	Entrenched behaviour of SC donors and SAI providers does not change.	IDI (INTOSAI-Donor Secretariat) and SC members
2.	No consensus within the SC on the need to scale up and strengthen providers of support to SAIs	Look for simple and effective ways to minimise the biggest risks from weaknesses in the provision of support to SAIs	Continuing weaknesses in the supply of support undermines its effectiveness.	IDI (INTOSAI-Donor Secretariat) and INTOSAI CBC
New Risks	SAI CDF is not established due to insufficient numbers of donors willing to pool funds and/or insufficient pledges to persuade World Bank to host the pooled fund.	Tolerate risk	There would be no SAI CDF, therefore the problems of poor global allocation of support to SAIs would continue.	Donor members of SC and SAI CDF admin agent (World Bank)
New Risks	Donors and SAI providers impose SAI PMF assessments on developing country SAIs, reducing ownership of the SAI PMF and leading it to be regarded as a donor tool, reducing its eventual use.	Continually raise the issue on SAI PMF training, at SC meetings and with donors and SAI providers in other fora	Some donors and SC members continue to misuse SAI PMF, potentially damaging its reputation as an INTOSAI owned product	IDI (INTOSAI-Donor Secretariat) and SC members

G. Budget Monitoring[16]

Year	Budget NOK	Expenditure NOK	Variance NOK	Explanation
2013	8 296 261,00	7407 228,46	-889 032,50	Due to uncertainties regarding donor funding, and funding being received late in the year, the Secretariat sought to make savings for all eventualities.
Total	**8 296 261,00**	**7407 228,46**	**-889 032,5**	

IDI Organisational Development Projects

Introduction

The IDI Organisational Development Projects taken up during 2013 were planned with the intent of bringing about systematic and effective organisational change for more effective and efficient delivery of IDI's results across its functional areas. Even though the projects were taken up on an internal basis within the IDI, they served to facilitate the performance of all the IDI's activities directed towards their external stakeholders. The projects considered during 2013 were across the areas of governance, knowledge management and communication and social responsibility.

A. Basic Information

Full Name & Duration	IDI Organisational Development Projects
Programme Status	Different projects at development, implementation and maintenance phases
Participating Group(s)	IDI Staff
Participating SAIs	Not applicable (Internal Projects)
Level of participating staff	All
Cooperating Partners & SAI in-kind support	In-kind support: SAI of Norway
Funding Sources	Core funding from NORAD (Norway)

[16] This is the overall budget for the INTOSAI-Donor Secretariat for 2013. The 2013 IDI Performance and Accountability Report contains the budget for the capacity development programmes on the SAI PMF and funding application writing.

Link to IDI Strategic Plan 2007-2012	A. Directly sustaining strategic goals 3 and 4 **Goal 3:** To contribute to SAIs' knowledge sharing efforts **Goal 4**: To organise and manage the IDI in ways that secure economical, efficient and effective operations while promoting a motivational working environment. B. Supporting strategic goals 1 and 2.

B. Expected Intermediate Outcomes and Outputs for 2013

Intermediate Outcome: The IDI Internal Development Projects will contribute to effective SAI capacity development initiatives by the IDI on the professional, organizational and institutional level that meets the needs of developing country SAIs. In light of the issue of attributing internal development activities to the IDIs performance in terms of delivering capacity developing services, the reporting is done at the output level.

Indicator	Baseline (2012)	Milestone 1 (2013)	Milestone 2 (2014)	Milestone 3 (2015)	Progress Assessment:
Governance					
1. Strategic Plan 2014-2018:					
Expected Outputs 2013: IDI Strategic plan 2014-2018 and revised mandate.	IDI Strategic Plan 2007-2013 coming to end	Approval and endorsement of new Strategic Plan and mandate			The Strategic Plan and revised mandate was endorsed by INCOSAI as per the plan after being approved by the IDI Board.
	Achieved	The Strategic Plan 2014-2018 has been endorsed at INCOSAI XXI Beijing after being adopted by the IDI Board.			
	Source: Beijing Declaration; Strategic Plan document				
2. Operational Planning and Performance Reporting					
Expected Outputs 2013: Revised and refined formats for the IDI Operational Plan **Revised and refined formats for the IDI Annual Progress Report**	Ongoing	New format for Operational Plan and Progress Report in place	Refinement of plans and reports based on 2013 experience	NA	1. Prioritisation Matrix developed for selection of programmes/ projects. Operational Plan to be undertaken on biennial basis for 2014-2015. 2. Annual Progress Report has been streamlined as the Annual Accountability and Performance Report.
	Achieved	Partly Achieved. Further work has been postponed to 2014 to align with SP 2014-2018			
	Source: Summary of discussions of 2013 IDI Staff Meeting and Prioritisation Matrix developed				
3. External IDI Evaluation					

Indicator	Baseline (2012)	Milestone 1 (2013)	Milestone 2 (2014)	Milestone 3 (2015)	Progress Assessment:
Expected Outputs 2013: External evaluation report. **IDI's commitment on recommendations**	Planned for 2013	External evaluation completed IDI decision on recommendations	Implementation of recommendations	Implementation of recommendations	Findings and recommendations of the external evaluation of the IDI have been incorporated for implementation in the Strategic Plan 2014-2018.
	Achieved	Achieved. The IDI is working on implementation of the recommendations.			
	Source: Report of the external evaluation; IDI's statement of commitments for implementation; Strategic Plan 2014-2018 document				
4. Internal Regulations and Procedures					
Expected Outputs 2013: **Mapping of the internal control framework** **Updated version of the IDI Programme Handbook** **Updated IDI routines**	IDI Programme Management Handbook 2008 and IDI Employee Handbook 2011 are available	Mapping of internal control framework Updated IDI routines New version of IDI Programme handbook Updated IDI Employee Handbook			Work has been initiated on review of internal controls but is likely to take some time.
	Achieved	Project postponed to 2014 to align with implementation of SP 2014-2018			
	Source: IDI Programme Management Handbook, IDI Employee handbook				
5. Updated Organizational Chart and Job profiles					
Expected Outputs 2013: **IDI organizational chart** **Revised job profiles**	Dated IDI Organisational Chart due for update	Commencement of organizational review work	Completion and Board approval of IDI organizational structure		Possible models for the IDI's organisational structure have been developed, leading to the organisational chart which will be finalized in 2014.
	Achieved	Party achieved. Work to be continued in 2014 as part of holistic organisatio			

Indicator	Baseline (2012)	Milestone 1 (2013)	Milestone 2 (2014)	Milestone 3 (2015)	Progress Assessment:
		nal review.			
	Source: Summary of discussions of 2013 IDI Staff Meeting				
6. IDI Code of Ethics					
Expected Outputs 2013: IDI Code of Ethics developed and approved by IDI management	Not available	Development and approval of the IDI's Code of Ethics	IDI Staff sensitised on Code of Ethics		The Code has been developed and approved by the IDI Board's Working Committee.
	Achieved	Achieved. The code will be implemented in 2014.			
	Source: IDI Code of Ethics				
Knowledge Management and Communications					
7. IDI Communication Policy					
Expected Outputs 2013: Communication strategy developed and approved by IDI management	Not available	Develop IDI Communication Policy			The policy has been drafted and awaits the approval of the IDI management and Working Committee of the IDI board.
	Achieved	Partly achieved. Draft policy developed			
	Source: Draft IDI Communication Policy				
8. IDI Newsletter					
Expected Outputs 2013: Newsletter produced on a quarterly basis and distributed to all IDI stakeholders	Planned for 2013	IDI Newsletter launched and issued quarterly.	4 issues to be published on quarterly basis. To be brought out in Arabic, French and Spanish in addition to English.	4 issues to be published in all four IDI languages on quarterly basis	IDI Focus - the IDI Newsletter is being published in English on a quarterly basis.
	Achieved	Achieved. The newsletter is being regularly published. 3 issues have been published			

Indicator	Baseline (2012)	Milestone 1 (2013)	Milestone 2 (2014)	Milestone 3 (2015)	Progress Assessment:
		on quarterly basis			
	Source: Three issues of the IDI Newsletter				
9. IDI Website, Intranet and Sharepoint					
Expected Outputs 2013: Evaluation of sharepoint **New content published regularly on the intranet and internet**	Ongoing	Evaluate the sharepoint application and regular publication of new content on the website and myIDI	Develop IDI portal to replace the website.		Evaluation of the sharepoint application for possible scaling up its operations could not be completed owing to resource constraints. New content has been regularly published on the website and myIDI(IDI intranet)
	Achieved	Partly achieved. Evaluation of sharepoint application postponed to 2014			
	Source: IDI website, intranet(my IDI), sharepoint application for programme group				
Social responsibility					
10. IDI Gender Policy					
Expected Outputs 2013: **IDI Gender policy developed and approved by IDI management**	Not available	Finalise the IDI's Gender Policy and approval	IDI Staff to be sensitised on gender policy. Work on implementation initiated	IDI gender policy integrated in all IDI activities	The policy has been approved by the IDI Board's Working Committee. The policy has been presented in the 2013 IDI staff meeting.
	Achieved	Achieved. The IDI Gender Policy will be implemented in 2014.			
	Source: IDI Gender Policy				
11. Greener IDI					
Expected Outputs 2013: **Initiatives taken to improve the environmental profile of**	IDI Environmental Policy	Implement electronic memos, strategy for reduction	Continue with the initiative; implement the eco-	Continue with the initiative	-Waste sorting has been implemented; -Use of electronic memos has been partly implemented; -Strategy has been drafted and

Indicator	Baseline (2012)	Milestone 1 (2013)	Milestone 2 (2014)	Milestone 3 (2015)	Progress Assessment:
project related logistics **Strategy for reduction of CO2 footprint in place** **Performance indicators developed**		of CO2 footprint including eco-friendly travel policy, waste sorting	friendly travel policy		submitted to the IDI Management for reduction of CO2 footprint (including eco friendly travel policy); -Performance indicators have not been developed owing to difficulty in segregation of data/information with that for the OAG, Norway and its occupants on the floor of the IDI's office premises.
	Achieved	Partly achieved. The Performance indicators could not be developed owing to the practical difficulties in data segregation. Alternate means will be explored.			
	Source: Greener IDI memos				

C. Sustainability and Gender

Measures to ensure Programme contributes to sustainable performance of the IDI	• The IDI Strategic Plan 2014-2018 will direct the IDI's activities for the next five years towards achieving its strategic goals • The Strategic Plan 2014-2018 incorporated the findings from the External IDI Evaluation conducted during the year. • The revised and streamlined Operational Planning and Performance Reporting system will support the achievement of the immediate objectives of the strategic plan. • IDI is a knowledge based organisation. The different initiatives in the sphere of knowledge management and communications will go a long way in contributing to SAIs' knowledge sharing efforts and organise proper management and dissemination of knowledge resources including global public goods.
IDI assessment of progress on sustainability measures	The Strategic Plan 2014-2018 has detailed out the IDI Results Framework and Performance Indicators which shall form the basis for progress assessment.
Gender	The IDI leads by example in gender empowerment as reflected in the staffing and allocation of responsibilities in the IDI secretariat. The new gender policy approved during the year will further the cause of achieving the IDI gender goal. The Greener IDI initiative is a notable project which is characterised by an all woman team administering it.

D. Key Lessons Learnt

- Systematic planning, reporting and evaluation at the strategic and operational levels are the key to the IDI's sustainable operations. The cycle of evaluation of activities for the years pertaining to the outgoing strategic plan, leading to the development of the new strategic plan and streamlining the operational planning and performance reporting mechanism has provided a holistic perspective to the IDI's operations.
- The organisational development projects have been undertaken by teams comprising IDI staff belonging to different functional groups. This has added to the diversity of thoughts and perspectives going towards development and implementation of these projects.
- Limited staff of the IDI and the high demand on capacity development projects has regularly impaired the ability to conduct internal development activities.

E. Risk Management

Key Risks to Programme Success & Sustainability	Risk Response	Residual Risk	Risk Owner
Availability of human resources	Ascertain availability of all IDI staff associated with the respective projects during the year	Unforeseen commitments arising during the year Scope creep of projects High demand in terms of core capacity development tasks reduces available time to work on internal projects	IDI
Unavailability of adequate financial resources for all projects	Prioritisation of the projects	Cost over run of IT projects	IDI
Limited outreach of IDI newsletter	Only English version of the newsletter launched in the first year. Will be followed up in other languages in 2014. Additional time window to be provided for translation.	Unavailability of translators	Newsletter team
Inadequate in-house competence in IT matters	Reliance on external service providers owing to small size and limited funding of the organisation.	Possibility of vendor driven decision making	IDI

F. Budget Monitoring

No separate budget for any of the activities or for the organisational development projects as a whole. Budget allocated within the core IDI budget.