INTOSAI DEVELOPMENT INITIATIVE

PERFORMANCE & ACCOUNTABILITY REPORT APPENDIX 2014

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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
CREFIAF	African Organization of French speaking Supreme Audit Institutions
CBC	INTOSAI Capacity Building Committee
DFID	Department for International Development UK
EUROSAI	European Organization of Supreme Audit Institutions
FAS	INTOSAI Financial Audit Subcommittee
GCP	Global Call for Proposals
GTANIA	Group for the application of International Audit Standards in the SAIs of OLACEFS
iCATS	ISSAI Compliance Assessment Tools
IDI	INTOSAI Development Initiative
IFAD	International Fund for Agricultural Development
IMF	International Monetary Fund
ISSAI	INTOSAI Standards of Supreme Audit Institutions
INCOSAI	INTOSAI Congress
INTOSAI	International Organization of Supreme Audit Institutions
IO	IDI Outcome
MFA	Ministry of Foreign Affairs
MOU	Memorandum of Understanding
NOK	Norwegian Kroner
NORAD	The Norwegian Agency for Development Cooperation
ODA	Official Development Assistance
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
PMF	Performance Measurement Framework
PSC	INTOSAI Professional Standards Committee
SAI	Supreme Audit Institution
SAI CDF	SAI Capacity Development Fund
SAI PMF	SAI Performance Measurement Framework
SECO	State Secretariat for Economic Affairs
SIDA	Swedish International Development Cooperation
SO	SAI Outcome
UNITAR	The 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

3i Programme (ISSAI Implementation Initiative)

Background

At the 20th INCOSAI, 2010 INTOSAI adopted the comprehensive set of International Standards of Supreme Audit Institutions (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 INTOSAI gave IDI the mandate to support ISSAI implementation. In 2012 the IDI launched the ISSAI Implementation Initiative i.e. 3i Programme Phase 1. The 3i Programme aims to support SAIs in developing countries in implementing ISSAIs. The first phase of the 3i Programme 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 as well. This first phase of the 3i Programme has been launched in Arabic, French and Spanish in 2014. As on date 138 SAIs and 2 sub national audit offices have participated in programme interventions conducted in Arabic, English, French and Spanish. Supporting implementation of standards has also been included in the revised mandate of the IDI and its Strategic Plan 2014-2018.

A. Programme Profile

<table>
<tr><td>Full Name & Duration</td><td>ISSAI Implementation Initiative (3i Programme) Phase 1
- English speaking regions: 2012-2014
- ARABOSAI : 2014-2016
- OLACEFS : 2014-2016
- CREFIAF : 2014 -2016</td></tr>
<tr><td>Programme Status</td><td>Implementation phase – Last year for English Speaking regions
Implementation Phase – First year for ARABOSAI, OLACEFS and CREFIAF</td></tr>
<tr><td>Participating Group(s)</td><td>ASOSAI, AFROSAI-E, EUROSAI, CAROSAI, PASAI
ARABOSAI, OLACEFS and CREFIAF from 2014</td></tr>
<tr><td>Participating SAIs</td><td>
<table>
<tr><th>AFROSAI-E</th><th>ASOSAI</th><th>EUROSAI</th><th>PASAI</th><th>CAROSAI</th></tr>
<tr><td>1. Botswana
2. Eritrea
3. Ethiopia
4. Ghana
5. Kenya
6. Lesotho
7. Liberia
8. Malawi
9. Mauritius
10. Mozambique
11. Namibia
12. Nigeria
13. Rwanda
14. Seychelles
15. Sierra Leone
16. South Africa
17. South Sudan
18. Swaziland
19. Tanzania
20. Uganda
21. Zambia
22. Zimbabwe</td><td>1. Bangladesh
2. Bhutan
3. Cambodia
4. China
5. India
6. Indonesia
7. Laos PDR
8. Malaysia
9. Maldives
10. Mongolia
11. Myanmar
12. Nepal
13. Pakistan
14. Philippines
15. Thailand
16. Vietnam
17. Sri Lanka
18. Afghanistan
19. Iran
20. Kyrgyzstan</td><td>1. Albania
2. Bosnia & Herzegovina
3. Former Yugoslav Rep. of Macedonia
4. Georgia
5. Kazakhstan
6. Moldova
7. Serbia
8. Turkey
9. Ukraine
10. Montenegro
11. Armenia</td><td>1. Cook Islands
2. Federated States of Micronesia
3. Fiji
4. Palau
5. Papua New Guinea
6. Samoa
7. Tonga
8. Tuvalu
9. Nauru
10. Solomon Islands
11. Guam
12. American Samoa
13. Vanuatu
14. Kiribati
15. Marshall Islands
16. FSM Pohnpei
17. FSM Kosrae</td><td>1. Anguilla
2. Antigua & Barbuda
3. Barbados
4. Belize
5. Cayman Islands
6. Dominica
7. Grenada
8. Guyana
9. Jamaica
10. Montserrat
11. St. Kitts & Nevis
12. St. Lucia
13. St. Vincent & Grenadines
14. Suriname
15. Trinidad and Tobago</td></tr>
</table>
<table>
<tr><th>ARABOSAI</th><th>OLACEFS</th><th>CREFIAF</th><th></th><th></th></tr>
</table>
</td></tr>
</table>

	1. Mauritania 2. Morocco 3. Algeria 4. Tunisia 5. Libya 6. Egypt 7. Sudan 8. Palestine 9. Lebanon 10. Yemen 11. Iraq 12. Saudi Arabia 13. Kuwait 14. Qatar 15. Bahrain 16. Somalia 17. Oman	1. Argentina 2. Bolivia 3. Brazil 4. Chile 5. Colombia 6. Costa Rica 7. Cuba 8. Dominican Republic 9. Ecuador 10. El Salvador 11. Guatemala 12. Honduras 13. Mexico 14. Nicaragua 15. Puerto Rico 16. Paraguay 17. Peru 18.Uruguay 19. Venezuela	1.Benin, 2.Burkina Faso 3.Burundi 4. Cameroon 5. Cape Verde 6. Chad 7.Central African Republic 8.Comoros 9. Congo 10. Cote d'Ivoire 11. Gabon 12. Guinea Bissau 13. Madagascar 14. Niger 15. Democratic Republic of Congo 16. Sao Tome and Principe 17. Senegal 18. Togo 19. Cour des Comptes de l´UEMOA[1]		
	Note: (SAIs that are not eligible for IDI support will pay their own costs)				
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	<u>Cooperation Partners:</u> PSC, CAS, FAS, PAS, CBC, INTOSAI regions, UNITAR for eLearning. World Bank is a financing partner. USAID joined as financing partner for 3i in ARABOSAI. <u>SAIs and other institutions in-kind support</u> **Resource Persons**: 2014: SAI of Cook Islands, Pakistan, Bangladesh, Macedonia, Brazil, Turkey, Samoa, Grenada, Bhutan, India, Lesotho, Saint Lucia, Philippines, Lithuania, Cayman Islands, European Court of Auditors, Argentina, Colombia, Costa Rica, Mexico, Paraguay, Uruguay **Hosts:** 2014: SAIs of Brazil, United Arab Emirates, Philippines, Tanzania Antigua and Barbuda, Samoa, Bangladesh, Trinidad and Tobago, Peru, Uruguay, Morocco, Cameroon **Translations :** SAIs of UAE & Mexico				
Funding Sources	World Bank USD 950 000 (January 2012), 1 350 000[2] (December 2012) and 1400 000[3] (Received in November 2013 for 2014 activities). These funds have been utilised for programme activities in English speaking regions, OLACEFS, CREFIAF and ARABOSAI in 2014. USAID has agreed to provide USD 500 000 for eight SAIs in 3i in ARABOSAI. The balance amount will be covered through World Bank funding, IDI's basket funding and contribution from the regions.				

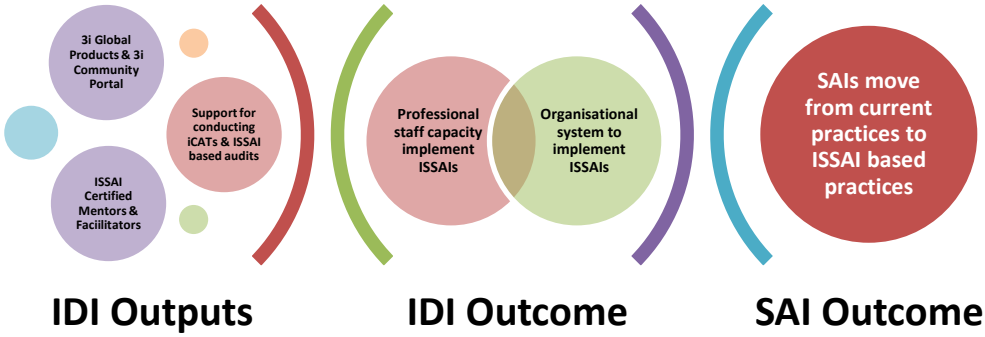
[1] UEMOA stands for "Union Economique Monétaire Ouest Africaine" (Economic and Monetary Union of West Africa)L'UEMOA comprises eight members countries : Bénin, Burkina Faso, Côte d'Ivoire, Guinée-Bissau, Mali, Niger, Sénégal, Togo

[2] Includes 75 000 USD that were earmarked for the development of SAI PMF. This is reported on under the INTOSAI-Donor Secretariat.

[3] Includes 70 000 USD earmarked for the development of the SAI PMF.

	The OLACEFS and CREFIAF programme rollout from 2015 will be covered by IDI basket funds.

B. Programme Results Framework



Link to SP/OI	Indicator	Baseline (2012 English, 2013 Arabic, French, Spanish)	Milestones (2013-2014)	Milestones (2015-2016)	Targeted Achievement
SAI Outcomes[4]					
SO 3	% of participating SAIs that have undertaken an assessment of their mandate, transparency and accountability, quality and ethical practices which confirm the provisions of Level 2 ISSAIs are generally implemented in practice • ISSAI 10 – SAI Independence • ISSAI 20 – Principles of Transparency and Accountability • ISSAI 30 – Code of ethics • ISSAI 40 – Quality Control of SAIs	3i English – None 3i Arabic, Spanish and French - None			
	Achieved:		Please see SO 3 at Annexe 3 of the Performance & Accountability Report 2014.		
	Source: Programme Reports				
	Progress Assessment: Too early to assess.				

[4] SAI outcomes as described in IDI strategic plan 2014-2018

Link to SP/OI	Indicator	Baseline (2012 English, 2013 Arabic, French, Spanish)	Milestones (2013-2014)	Milestones (2015-2016)	Targeted Achievement
SO4	% of participating SAIs that have developed or adopted relevant audit standards based on or consistent with the relevant ISSAIs, and have undertaken an assessment of their audit practices (including review of a sample of audits) which confirm the adopted audit standards are generally implemented in practice: • Financial audit: ISSAI 200 & 1000-2999 • Compliance audit: ISSAI 400 & 4000-4999 • Performance audit: ISSAI 300 & 3000-3999Performance Audit ISSAIs	3i English – None 3i Arabic, Spanish and French - None			
	Achieved:		Please see SO4 at Annexe 3 of the Performance & Accountability Report 2014		
	Source: Programme reports				
	Progress Assessment[5]: Too early to assess.				
SO 1	Number of participating SAIs which issue[6] audit reports of ISSAI based cooperative/pilot audits within the established legal time frame	None	N/A	10 SAIs in English speaking regions (2015) 20 SAIs (English) by 2016[7]	10 SAIs in English speaking regions (2015) 20 SAIs (English) by 2016 8 SAIs in ARABOSAI (2017) 4 SAIs in OLACEFS (2017) 8 SAIs in CREFIAF (2017)
	Achieved:		4 SAIs issued audit reports in 2014.		

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

[6] 'issued' means the report is submitted to the appropriate authority within the established legal or agreed time frame

[7] ISSAI based cooperative audits for disaster management and procurements in ASOSAI and PASAI. The planned target assumes that 30 SAIs participate in these two programmes

Link to SP/OI	Indicator	Baseline (2012 English, 2013 Arabic, French, Spanish)	Milestones (2013-2014)	Milestones (2015-2016)	Targeted Achievement
	Source: Programme reports				
	Progress Assessment: On track.				
SO 4	Number of draft audit reports of ISSAI based cooperative audits which generally meet best practice requirements as per applicable ISSAIs	None	N/A	N/A	14 (English) 2017 4 (Spanish) 2017 8 (Arabic) 2018 8 (French) 2018
	Achieved:		3 out of 8 reports on cooperative financial audit in PASAI generally complied with ISSAI requirements for the audit.		
	Source: Review by subject matter experts of the respective ISSAI based cooperative audits				
	Progress Assessment: Too early to assess. A quality assurance mechanism needs to be set up on regular basis to assess the quality of audit reports.				
IDI Outcomes[8]					
I.O. 1.1	Programme delivered as per the IDI Service Delivery Model a) Selected on the basis of criteria defined by the IDI b) Beneficiary SAI leadership actively involved in programme selection and design and beneficiary SAIs resource persons participate in design, development and delivery. c) Results framework that integrates at least two of the three aspects of capacity development i.e. institutional, organisational and professional staff capacity. d)IDI core values and principles are respected e)IDI partners with relevant INTOSAI Committees, Working Groups and/ or regions	N/A	IDI Service Delivery Model met for 3i in English	Relevant provisions of IDI service delivery model followed in 3i ARABOSAI, OLACEFS and CREFIAF	3i Programme delivered as per IDI Service Delivery Model by 2014 in English speaking regions and 2017 in ARABOSAI, OLACEFS and CREFIAF
	Achieved:		The 3i programme is needs based, involves SAI leadership through 3i Management workshops, regional resource persons involved in programme design, development & delivery, results framework integrates organizational and professional staff development, programme built on partnerships with INTOSAI bodies to facilitate ISSAI		

[8] IDI outcome as described in IDI strategic plan 2014-2018

Link to SP/OI	Indicator	Baseline (2012 English, 2013 Arabic, French, Spanish)	Milestones (2013-2014)	Milestones (2015-2016)	Targeted Achievement
			implementation by SAIs		
	Source: 3i Programme Evaluation 2014, 2017				
	Progress Assessment: Programme delivered as per IDI service delivery model in English speaking regions				
I.O 1.2	Programme delivered to time and budget a)Programme expenditure did not exceed the final budget by more than 10% b) Programme was completed no more than three months after the planned/revised completion date	N/A	a) & b) achieved for 2014	a) & b) achieved for 2015-2016	Programme completed by 2014 (English) and 2017 (ARABOSAI, OLACEFS and CREFIAF) with expenditure not exceeding the final budget by more than 10%
	Achieved:		The total programme costs for 2014 exceeded the budget by 1%. Programme completed as planned		
	Source: 3i Programme Evaluation 2014, 2017				
	Progress Assessment: Milestone Achieved				
I.O 1.1, 3.1	Number of participating SAI staff whose professional capacity in ISSAI implementation is developed by successfully completing ISSAI certification programmes and being involved in ISSAI implementation projects at SAI level , regional or global level	None	2014 180 (English)	2015 48 (Spanish) 2016 30 (Arabic) 40 (French)	2014 180 (English) 2015 48 (Spanish) 2016 30 (Arabic) 40 (French)
	Achieved:		201 ISSAI facilitators and 12 ISSAI mentors (English speaking regions) certified by end of 2014.		
	Source: Individual Action Plans of certified ISSAI Facilitators, IDI Programme Report 2015 and 2017, IDI Programme Evaluation Report 2015 and 2017				
	Progress Assessment: Target exceeded for English speaking regions. On track for other regions.				
I.O 2	Number of participating SAIs reporting use of iCATS and ISSAI Implementation Handbooks in their ISSAI implementation process	None	N/A	2014 30 SAIs (English) 2015 16 SAIs (Spanish)	2014 30 SAIs (English) 2015 16 SAIs (Spanish) 2016 18 SAIs (French) 15 SAIs (Arabic)
	Achieved:		36 SAIs used the iCATs and handbooks in ISSAI implementation process in 2014. 27 SAIs used ISSAI Implementation handbooks to conduct ISSAI based cooperative audits in PASAI, CAROSAI & AFROSAI-E		
	Source: IDI Programme Monitoring Sheets, iCAT workshop participation				

Link to SP/OI	Indicator	Baseline (2012 English, 2013 Arabic, French, Spanish)	Milestones (2013-2014)	Milestones (2015-2016)	Targeted Achievement
	Progress Assessment: Milestone Achieved				
I.O 3	Network of experts, mentors, facilitators and SAI audit staff for ISSAI implementation	None	English (2014)	Arabic, Spanish (2015) French (2016)	English (2014) Arabic, Spanish (2015) French (2016)
	Achieved:		3i Communities of practice and other face to face opportunities provided to pool of ISSAI facilitators, mentors and experts(English)		
	Source: IDI Community Portal, IDI Programme Report 2014 & 2017, Programme Evaluation 2014 & 2017				
	Progress Assessment: Milestone achieved. ISSAI Implementation network of experts, mentors and facilitators (English) in place.				
Programme Outputs					
	3i Products (iCATs, ISSAI Implementation Handbooks) available in four languages	None	iCATS in English (2012), iCATs in Spanish and ISSAI Implementation Handbooks English and Spanish (2014)	iCATS & ISSAI Implementation Handbooks in Arabic, French, (2015)	3i Products available in four languages by 2015
	Achieved:		iCATs available in Arabic, English and Spanish on 3i community portal. French translations recently concluded. ISSAI Implementation Handbooks available in English and Spanish. French translation recently concluded. Arabic translation undertaken.		
	Source: 3i Community Portal, Programme Report 2014 & 2017				
	Progress Assessment: Milestone Achieved				
	ISSAI Certification Programme for Financial, Performance and Compliance Audit designed, developed and delivered to SAI staff as per IDI's systematic approach to training (in four languages)	None	English (2014)	Spanish (2015) Arabic (2015) French (2016)	First rollout of ISSAI Certification Programme for FA, PA, CA completed in four languages by 2016.
	Achieved:		ISSAI Certification Programmes for Financial, Performance and Compliance Audit (English) completed in 2014. ISSAI certification Programmes for Spanish started in 2014. .		
	Source: 3i Programme Report 2015 and 2017				
	Progress Assessment: Milestone achieved in English speaking regions. On track for other regional rollouts.				
	Number of SAIs supported in ISSAI Implementation by a) reviewing iCATs b)in conducting ISSAI based cooperative audits	None	32 SAIs (English) supported in iCAT review by 2014 15 SAIs (English) supported in	22 SAIs supported in audit (English by 2016 13 SAIs (Arabic) supported in a)	2014 32 SAIs (English) supported in iCAT review and 15 SAIs supported in audit by 2014

Link to SP/OI	Indicator	Baseline (2012 English, 2013 Arabic, French, Spanish)	Milestones (2013-2014)	Milestones (2015-2016)	Targeted Achievement
			audits by 2014	&b) by 2016 8 SAIs (Spanish) supported in a) and b) by 2016	2016 22 SAIs (English) 13 SAIs (Arabic) 8 SAIs (Spanish) 2017 16 (French) supported in iCAT review and audit
	Achieved:		34 SAIs were supported by reviewing iCATs in 2014. 27 SAIs were supported by conducting cooperative audits (PASAI, CAROSAI, AFROSAI-E) [9]in 2014.		
	Source: 3i Programme Report 2015 and 2017				
	Progress Assessment: Target exceeded				
	3i Community Portal available in four languages includes a) Communities of Practice b) 3i Products c) Information on ISSAI implementation resources	None	3i Community Portal in English (2013)	Spanish, Arabic, French (2015)	3i Community Portal available in four languages by 2015
	Achieved:		Community portal available in English since May 2013.		
	Source: 3i Community Portal				
	Progress Assessment: On track. 3i Community portal will be available in Arabic, Spanish and French in 2015.				

C. Projects status

Language	No.	Project	Status
English	1	3i Product Development Meeting IV (Compliance Audit)	Completed
English	2	3i Product Review Meetings (FA, CA)	Completed
English	3	3i Cooperative Audit PASAI – Public Debt Reporting Meeting	Completed
English	4	3i Cooperative Audit – PASAI – Financial Audit Planning Meeting	Completed
English	5	3i E-course on Implementing Compliance Audit ISSAIs	Completed
English	6	3i product Review Meeting – PA	Completed
English	7	3i Workshops on Facilitating ISSAI Implementation (CAROSAI) (FA, PA, CA)	Completed
English	8	3i Workshops on Facilitating ISSAI Implementation (ASOSAI, PASAI) (CA)	Completed
English	9	3i Cooperative Audit – PASAI – Financial Audit Review Meeting	Completed
English	10	3i Workshops on Facilitating ISSAI Implementation (AFROSAI-E, EUROSAI) (CA)	Completed
English	11	3i Stakeholder Communication	Completed
English	12	3i Programme Evaluation	Ongoing
English	13	3i Community Portal	Completed
English	14	3i ICAT Review Workshop-CAROSAI	Completed
English	15	3i ICAT Review Workshop-PASAI	Completed
English	16	3i ICAT Review Workshop-ASOSAI	Completed

[9] CAROSAI and AFROSAI-E SAIs supported as a part of the IDI- CBC programme

Language	No.	Project	Status
English	17	Cooperation with PSC standard setting evaluation process	Completed
French	18	3i Management Workshop	Completed
French	19	Translation of 3i Global Products	Ongoing
Arabic	20	3i Management Workshop	Completed
Arabic	21	Translation of 3i Global products (in kind support)	Ongoing
Spanish	22	3i Management Workshop	Completed
Spanish	23	3i Product Adaptation Meeting	Completed
Spanish	24	3i Online selection of participants	Completed
Spanish	25	3i Certification programme E-Course	Completed
Spanish	26	Facilitation Workshop Adaptation Meeting	Completed
Spanish	27	Translation of 3i Global products (in kind support)	Completed
Spanish	28	3i Knowledge sharing portal	Pending

D. Programme Budget Monitoring

Budget 2014 (NOK)	Expense (NOK)	Variance (NOK)	Explanation
9 586 779	9 881 914	295 135 3%	

E. Key Lessons Learnt (Transferable to other programmes)

- **Understanding & reporting on implementation -** SAIs have varying understanding of the term implementation. It is necessary to arrive at a common understanding**.** The implementation question in the global survey needs to be broken down further to show progress made by SAIs. Global Survey alone cannot be relied on to provide valid data on implementation. There is a need to set up a more comprehensive mechanism that is also rooted in INTOSAI.
- **Secure adequate resource persons –** Supporting implementation of ISSAIs requires resource persons who have the necessary professional experience of working with and implementing standards. It has been difficult to secure sufficient number of such persons. There is a need to take up specific activities to increase the pool and also to foster the existing network of ISSAI facilitators. Both virtual and face to face interaction needs to be provided for. The skills of existing pools of training specialists could also be upgraded for ISSAI Implementation.
- **Maintenance of products** - A system for maintenance and review of 3i global products needs to be established.
- **Upgrade certification programmes** - The ISSAI Certification Programmes need to be upgraded to provide more detailed input for understanding ISSAI requirements and guidance on using ISSAIs in the audit practice (especially for Financial Audit). Competency framework, evaluations and continuous professional education are some of the other elements that need to be added to the programmes. These programmes should be offered on a regular basis.
- **Quality Assurance** - There is a need to engage with SAIs and regions for the establishment of appropriate quality assurance mechanisms for the implementation of standards.
- **More support needs to be provided at SAI level** both for conducting iCATS and for conducting ISSAI based audits

F. Stakeholder Communication Plan **Progress Assessment**

Communication with IDI Board Approval and reporting through Operational Plan and Annual Performance and Accountability Report	IDI Management reports regularly to the Board about the Programme progress
Communication with PSC and its subcommittees : (3i team)	IDI team report on the progress at

3i team to report on activities and outcomes at PSC and FAS, PAS and CAS meetings. Communicate with PSC and subcommittee chairs for requirement of ISSAI experts as and when required	PSC meeting. Shared the iCAT and handbook in CAS seminar in Lithuania. 3i experts who are also members of the subcommittee report on behalf of the IDI, when IDI representatives don't attend meetings.
Communication with regional partners: (by managers responsible for the region) Report on 3i progress at regional governing board meetings and assemblies Participate in regional and inter- regional meetings and seminars on ISSAI Implementation. Communicate with regional partners, including regional secretariats and ISSAI implementation bodies like GTANIA in OLACEFS and Goal Team 3 in EUROSAI	3i Programme presented at all regional governing board meetings and assemblies that the IDI participated in in 2014. E.g. EUROSAI Congress, (session on How ISSAI Proof is your SAI ?), AFROSAI-E Governing Board & Technical Update, PASAI Governing Board and Assembly, OLACEFS Assembly, ASOSAI Training Committee and Assembly, ARABOSAI Institutional Strengthening Committee, CRRI Meeting CREFIAF.
Communication with resource persons and partner SAIs Respective managers and coordinators will be responsible for communication	The communication with GTANIA is very effective and continuous. ARABOSAI Institutional Strengthening Committee was updated on programme progress in December 2014.
Communication with Donors World Bank Report due on 15 February and 15 August, 2013, 2014. USAID quarterly report and annual reporting. ARABOSAI Programme Manager and Strategy & Knowledge (S & K) Manager to report. Report as per requirements to other donors on the use of basket funds	Half-yearly reports were submitted to the World Bank for 3i English Programme. Quarterly reports submitted to USAID respectively in January, June and October 2014- Annual report 2014 submitted to USAID in October 2014

G. Programme Monitoring Plan

Monitoring Tool	Frequency	Responsible	Expected data	Progress Assessment
3i Project Reports	To be filed within 15 days of the end of each project.	Managers managing the project	Activity related outputs achieved, actual v/s budgeted expenses, key lessons learned	Completed. All project activities have been reported through the Programme Monitoring and Reporting.
3i Programme Monitoring Sheet	Every October to SAIs and ISSAI facilitators and mentors	Manager managing the project	Progress on 3i outcomes	Monitoring by regional secretariat completed. From IDI a letter from the DG sent to all SAIs on completing the iCATs. Too early to

				assess programme outcomes for ARABOSAI and CREFIAF. Programme Monitoring Sheet to ISSAI facilitators and mentors checking on the progress of implementation of individual action plans will be sent in 2015.
Report to Donors	World Bank Report due on 15 Feb and 15 August 2014 USAID report as per agreement on quarterly/ annual basis	3i Programme Manager, Programme Manager ARABOSAI, S&K Manager	Reports and supporting documents as per format.	Completed Half-yearly reports were submitted to the World Bank for 3i English Programme. Quarterly reports submitted to USAID respectively in January, June and October 2014- Annual report 2014 submitted to USAID in October 2014
Reports to IDI board	Operational Plan and Performance & Accountability Report	DDG Capacity Development	Report on programme plans, progress and achievements in terms of SAI outcomes, IDI outcomes, outputs, activities, budget, stakeholder communication, lessons learned, risks and programme monitoring	3i programme updated in OP 2014/2015 approved by IDI Board in November 2014. 3i Programme reported on in PAR 2013, approved by the IDI Board in March 2014.

H. Programme Evaluation Plan **Progress Assessment**

• External evaluation of 3i Programme funded by the World Bank in 2014. • IDI and USAID will do a mid term evaluation in 2015 and a final stage evaluation in 2016 for the 3i ARABOSAI. • External evaluation of 3i Programme in 2017.	External evaluator for WB selected in November 2014. Work ongoing, to be completed by March 2015.

I. Contribution to IDI Gender Goal **Progress Assessment**

SAI Outcome	ISSAI Implementation Handbook on Performance Audit encourages SAIs to examine gender issues as a part of their performance audit work. Gender audits may be taken up as a part of 3i in CREFIAF	ISSAI Implementation Handbook for PA will be revised in 2015 and gender audits maybe taken up in 2016-2017
IDI Outcome	Gender balance in ISSAI certification Programmes	Gender balance is a criterion in selection of participants. 53% women participants in ISSAI certification programmes in English and 50% women participants in Spanish. 67% women

		resource persons used.

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

Key Risks to Programme Success & Sustainability	Risk Response	Residual Risk[10]	Risk Owner
Sustainability of ISSAI implementation after Phase I ends	Include support for ISSAI Implementation in IDI mandate and strategy. Monitoring and evaluation of 3i outcomes.	The main responsibility and outcome lies within the SAI and SAI may not have the environment, legal framework and resources required for ISSAI implementation	SAIs
The pool of ISSAI facilitators may not be adequate in numbers and qualification.	Detailed eligibility criteria defined. Selection process carried out. Plans for INTOSAI certification programme based on ISSAIs	SAIs may not have people that meet eligibility criteria or ISSAI facilitators may leave the SAI. Consensus in INTOSAI on certification	SAIs
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
SAIs may not issues audit reports based on cooperative audits	Commitment from SAIs and follow up through regional mechanism	SAI environment	IDI, SAIs
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
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
New Risks			
Programme activities may be put on hold due to Ebola outbreak	IDI will monitor the situation closely and obtain regular advice from reliable sources Try eLearning interventions wherever possible	Most outcomes require extensive activities at SAI level. Any spread in Ebola outbreak will compromise SAI capacity	IDI
IDI\s ability to gather evidence based, valid data on implementation of ISSAIs in the SAIs	Quality Assurance of iCATs, QA of SAI PMF, Global Survey	SAIs have different understanding of implementation. SAIs may not be willing to share this information	IDI

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

IDI Global Programme on Specialised Audits – Audit of Lending and Borrowing Frameworks

Background

In the last decade, several national governments (referred to as sovereigns) have faced 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 the 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 provide an overarching guidance to the SAIs engaged in public debt audit. Lack of globally agreed rules and regulations guiding sovereign financing have contributed to irresponsible sovereign borrowing and lending. UNCTAD has developed a set of voluntary principles on responsible sovereign lending and borrowing. The principles are meant to fill this gap.

In 2013, the IDI launched a comprehensive global programme on public debt with a focus on supporting SAIs in strengthening their audit capabilities in assessing the legal and administrative frameworks in the borrowing as well as lending sovereign functions. The global programme, covering 2013- 2016, is run simultaneously in English and Spanish and involves 24 SAIs.

A. Programme Profile

Full Name & Duration	Audit of Lending and Borrowing Frameworks , 2013-2016
Programme Status	Implementation Phase
Participating Group(s)	24 SAIs from ASOSAI, AFROSAI-E,OLACEFS, EUROSAI
Participating SAIs	<u>ASOSAI</u> 1. Bangladesh 2. Bhutan 3. China 4. India 5. Malaysia 6. Maldives 7. Mongolia 8. Nepal 9. Philippines <u>AFROSAI-E</u> 1. Botswana 2. Kenya 3. South Africa 4. Tanzania 5. Zambia 6. Zimbabwe <u>OLACEFS</u> 1. Argentina 2. Brazil 3. Colombia 4. Honduras 5. Paraguay 6. Peru 7. Mexico 8. Venezuela <u>EUROSAI</u> 1. Georgia
Level of participating staff	SAI top management , senior management, operational management
Cooperating Partners & SAI in-kind support	<u>Cooperation partners:</u> WGPD, United Nations Institute of training and Research (UNITAR), United Nations Conference on Trade and Development (UNCTAD). MFA Norway is a financing partner <u>SAI and other institutions in-kind support</u> **Resource Persons**: 2014 - from SAIs of Mongolia, Macedonia, Philippines, Brazil, Argentina, Panama, Mexico, USA, Reserve Bank of India, Deloitte Norge and UNCTAD **Hosts** : 2014 - SAI Malaysia, Mexico and China 2015- SAI Paraguay
Funding Sources	Earmarked funding of NOK 9.5 million for 2013-2016 from MFA, Norway 2013: NOK 2 276 632 2014: NOK 3 156 001 2015: NOK 3 316 000 2016: NOK 226 000

B. Programme Results Framework

Link to SP/OI	Indicator	Baseline (2013)	Milestone1 (2014)	Milestone 2 (2015-16)	Targeted Achievement
SAI Outcomes					
SO1	Number of participating SAIs which issue[11] audit report on lending or borrowing framework within the established legal time frame	None	N/A	N/A	16 (2016)
	Achieved:				
	Source : Annual Programme Monitoring, Programme Evaluation Report (2017)				
	Progress Assessment[12]: Too early to assess. Pilot audits in 24 SAIs are ongoing and are planned to be completed in 2015.				
SO4	Number of draft audit reports which generally meet best practice requirements as per applicable ISSAIs	None	N/A	N/A	12 (2017)
	Achieved:				
	Source : Review by subject matter experts (2017)				
	Progress Assessment: Too early to assess. A quality assurance mechanism will be put in place in 2017				
IDI Outcomes					
IO 1.1	Programme delivered as per the IDI Service Delivery Model a) Programme selected on the basis of criteria defined by the IDI b)Beneficiary SAI leadership involved in programme selection	N/A	Relevant provisions of IDI service delivery model followed	Entire programme delivered as per IDI service delivery model by 2016	Programme delivered as per IDI Service Delivery Model by 2016

[11] 'issued' means the report is submitted to the appropriate authority within the established legal or agreed time frame

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

Link to SP/OI	Indicator	Baseline (2013)	Milestone1 (2014)	Milestone 2 (2015-16)	Targeted Achievement
	and design and beneficiary SAIs resource persons participate in design, development and delivery of the programme c) Results framework that integrates at least two of the three aspects of capacity development i.e. institutional, organisational, professional staff capacity. d) IDI core values and principles are respected e) IDI partners with relevant INTOSAI Committees, WGs and/ or regions				
	Achieved:				
	Source : Programme Evaluation Report 2017, IDI Project reports 2014,2015,2016				
	Progress Assessment: Programme being delivered as per IDI Service Delivery Model.				
IO1.2	Programme delivered to time and budget a)Programme expenditure did not exceed the final budget by more than 10% b) Programme was completed no more than three months after the planned/revised completion date	N/A	a)&b) met for 2014	a)& b) met for 2015	Programme completed by 2016 with expenditure not exceeding the final budget by more than 10%
	Achieved:		All planned activities for 2014 have been completed. Actual expenses over budgeted amounts are under 10%		
	Source: Programme Report 2017				
	Progress Assessment: Milestone achieved for 2014**.** The budgets and actual expenses show an overspend of 5%. 2014 programme activities delivered as planned. On track for completion in 2016.				

Link to SP/OI	Indicator	Baseline (2013)	Milestone1 (2014)	Milestone 2 (2015-16)	Targeted Achievement
IO1.1	Percentage participating SAI staff whose professional capacity is developed by a)successfully completing their professional training b) conducting pilot audits as per best practice c) being deployed in future audits	None	80% SAI staff achieved a) in 2014	80% SAI staff achieve a) and b) in 2015	50% SAI staff achieve a), b) and c) by 2019
	Achieved:		97% SAI staff achieved a)	16 out of 24 audit teams have completed the audit plan stage of pilot audit by December 2014.	
	Source: Project Reports, Programme Monitoring Report and Programme Report 2017				
	Progress Assessment: Target exceeded in 2014. On track for 2015 target.				
IO1.1	Percentage participating SAIs who report that they have established a mechanism for conducting audit of lending and borrowing frameworks on a regular basis, using guidance provided in the programme	None	N/A	N/A	50% (2017)
	Achieved:				
	Source: Project Reports, Programme Monitoring Report and Programme Report 2017				
	Progress Assessment: Too early to assess.				
IO. 2.1	No. of participating SAIs that report use of IDI-WGPD's updated Guide on Public Debt Management Audit	None	N/A	N/A	12 SAIs (2017)
	Achieved:				
	Source: Programme Report 2017				
	Progress Assessment: Too early to asses as Guide yet to be updated. Participating SAIs, in general, report making use of some guidance form the existing Guide.				
IO. 3.1	No. of participating SAI staff who a) Qualify as IDI-WGPD certified public debt	None	N/A	70 participating SAI staff certified (2015)	35 certified champions used (2019)

Link to SP/OI	Indicator	Baseline (2013)	Milestone1 (2014)	Milestone 2 (2015-16)	Targeted Achievement
	audit champions b) Are used by their own SAIs or regions				
	Achieved:				
	Source : Project Reports, Programme Monitoring Reports, Programme Evaluation 2017,				
	Progress Assessment: Too early to assess				
	Programme Outputs				
	E-courses in English and Spanish on concepts and standards designed and delivered to SAI staff as per IDI's systematic approach to training	None	Achieved	N/A	Achieved in 2014
	Achieved:		A 5-module E-course in English and Spanish was developed and has been delivered in July-August 2014, over 6 weeks' period.		
	Source : Project reports				
	Progress Assessment: Milestone Achieved				
	Support provided for pilot audits to SAI teams	None	N/A	Achieved	24 SAI teams supported 2015
	Achieved:		16 out of 24 SAI teams received expert support for developing audit plans		
	Source : Project reports				
	Progress Assessment: On track .				
	IDI Community Portal hosts a) Community of Practice for public debt champions b) Resource material and guidance on public debt audit	None	a) Achieved	b) Achieved	a) & b) Achieved by 2016
	Achieved:		Postponed to 2015		
	Source : Project Reports				
	Progress Assessment: Not achieved. Planned for 2015 due to decision to integrate with IDI community portal.				
	Global Public Goods developed and published on IDI community portal a)Updated IDI-WGPD guidance	None	a) Achieved	b) Achieved	a)&b) Achieved by 2016

Link to SP/OI	Indicator	Baseline (2013)	Milestone1 (2014)	Milestone 2 (2015-16)	Targeted Achievement
	b)Research report on organisation and management of public debt systems in national governments, and status of SAI audit of public debt				
	Achieved:		Rescheduled for 2015	Data collected through online survey of participating SAIs has been compiled.	
	Source : Project Reports, IDI Community Portal				
	Progress Assessment: Not achieved. Guidance on IDI/WGPD planned to be updated in 2015				

C. Projects status

Language	No.	Project	Status
English and Spanish	1	Cooperation Meeting with Heads of SAIs	Completed
English and Spanish	2	E-course (online mentoring)	Completed
English	3	Audit Planning Meeting	Completed
English	4	Knowledge sharing meetings	Completed

D. Programme Budget Monitoring

Budget 2014 (NOK)	Expense (NOK)	Variance (NOK)	Explanation
3 156 001	3 318 437	162 436 +5%	The actual costs at the meeting venues have varied from the budget due to slight increase in accommodation costs. Air tickets in some cases cost more than planned.

E. Key Lessons Learnt (Transferable to other programmes)

-In the field of public debt audit, it helps to involve public financial management experts from institutions like the central banks, multilateral agencies, debt offices to bring clarity in contextual understanding of the pilot audit by the debt auditors, but also to build consensus and better understanding of the role of SAIs in good governance and public financial management.

-Simultaneous delivery of the programme in two language groups imparts a truly global character to the programme as cross cutting issues in different regions and countries are addressed concurrently

Creation of a certified pool of public debt audit champions is a critical input to sustainability of this programme, since lack of adequately skilled resource persons has been one of the biggest challenges of this programme. It is likely that the pool of certified public debt auditors, when available in 2016 could provide the necessary human resources for furthering the dissemination of public debt auditing.

-This coupled with IDI efforts to forge fresh alliances at the global and regional level with other partners and stakeholders to develop strategies and gain financial resources for future dissemination of the auditing guidance on debt audits in these and other regions of INTOSAI would help in sustaining the outcomes of this programme

F. Stakeholder Communication Plan **Progress Assessment**

Communication with IDI Board Approval and reporting through Operational Plan and Annual Performance and Accountability Report **Communication with Donors** Annual Progress Report and Financial Report (supported by audited accounts) – June every year to MFA Final Report for Support Period- June 2017 **Communication with WGPD** Programme Status Report submitted and presented during Annual WGPD Meetings	OP 2014/2015 approved by IDI Board. PAR 2013 approved in March 2014. Completed (Annual Report 2013-14 submitted was submitted as scheduled to MFA. Proposed increase in funding by NOK 900000 was agreed by the MFA to mainly to provide for hiring of experts, and for meeting translation costs, were agreed by the MFA. An addendum of revised grant has been signed. Report presented at WGPD Annual Meeting in October 2014, Seoul

G. Programme Monitoring Plan

Monitoring Tool	Frequency	Responsible	Expected data	Progress Assessment
Project Reports	To be filed within 15 days of the end of each project.	ADG / Manager Capacity Development	Activity related outputs achieved, actual v/s budgeted expenses, key lessons learned	All project activities have been reported through the Programme Monitoring and Reporting
Programme Monitoring Reports	1.Quarterly for pilot audits 2. Web reports on downloads of materials and 3. Annual reports at conclusion of programme to monitor progress	ADG / Manager Capacity Development	Progress of pilot audits, status of audit report- tabled, published, recommendations discussed and accepted, further audits taken up by SAIs	Progress of pilot audits being monitored online
Reports submitted to Donor	Annual Progress and Financial Reports	ADG/ Manager Capacity Development, S&K Manager	Outputs delivered, deviations if any, possible impact on target group, risks identified,, implementation plan for next period, total expenses, approved budget and deviations, proposed budget for next period	Annual Report 2013-14 delivered to the donor (MFA), outputs reported, deviations reported and agreed through a signed addendum to the Grant Agreement

H. Programme Evaluation Plan **Progress Assessment**

- External evaluation to be carried out in 2017	

I. Contribution to IDI Gender Goal **Progress Assessment**

SAI Outcome	SAI teams will be encouraged to include at least one audit objective measuring gender impact of sovereign debt/lending policies	Gender outcomes were found difficult to assess due to the pilot audit topics selected
IDI Outcome	IDI nomination criteria for participation in the programme to encourage participation from gender equal teams IDI programme management team and the programme resource teams composition to be gender balanced as much as possible	Gender balance achieved with men/ women participants 49/46. The resource team also showed gender balance with 7 men and 9 women

J. Risk Management (Within the control of those managing 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 i.e. MFA, UNCTAD and SAIs 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	Sovereign lending being an emerging area of audit, appropriate subject matter experts may not be available	IDI

Key Risks to Programme Success & Sustainability		Risk Response	Residual Risk	Risk Owner
		countries.		
5. 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' experience.	The programme may not be able to address all the issues relevant in different country environments	IDI
New Risks	None	N/A	N/A	N/A

IDI Global Programme on Specialised Audits - IT Auditing

Background

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 of developing countries in AFROSAI-E
iii. To disseminate application of professional guidance in cooperation with INTOSAI working group

The programme focuses on SAI staff at all levels who are engaged in IT audit. It was piloted in AFROSAI-E during 2012-2013. The AFROSAI-E Strategic Plan of 2010-2014 identified IT Audit as a priority area in capacity development in the member SAIs. The SAIs have been faced with an increasing challenge of auditing clients operating on a computerized system environment, creating a need for SAIs to build capacity in the area of IT audit 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 delivered in 2014. The e Course was based on the WGITA-IDI IT Audit Handbook. SAIs participating in the global programme have been provided support in audit planning through two audit planning meetings held in 2014. They are expected to carry out the audits and issue their reports in 2015.

A. Programme Profile

Full Name & Duration	IDI Global Programme in IT Audit
Programme Status	Implementation phase
Participating Group(s)	40 SAIs in English Speaking Regions
Participating SAIs	

ASOSAI	AFROSAI-E	CAROSAI	PASAI	EUROSAI
1. Afghanistan	1. Eritrea	1. Anguilla	1. Pohnpei State, Federated States of Micronesia	1. Albania
2. Bangladesh	2. Mauritius	2. Guyana	2. Fiji	2. Georgia
3. Cambodia	3. Nigeria	3. Montserrat	3. Samoa	3. Iceland
4. China	4. Zambia	5. St. Kitts and		4. Serbia
5. India	5. Zimbabwe	6. Nevis		5. Turkey
6. Indonesia		7. Suriname		6. Ukraine
7. Kyrgyzstan				

	8. Kazakhstan 9. South Korea 10. Malaysia 11. Maldives 12. Mongolia 13. Myanmar 14. Nepal 15. Oman 16. Pakistan 17. Philippines 18. Thailand 19. Yemen					
Level of participating staff	Senior/operational management and IT audit teams					
Cooperating Partners & SAI in-kind support	Cooperation Partners: INTOSAI Regions, WGITA, UNITAR SAI and other institutions In kind support **Resource Persons:** SAI Anguilla, Poland, India, Kenya, USA **Hosting** : 2014 - SAI India and Poland					
Funding Sources	IDI Basket Funds					

B. Programme Results Framework

Link to SP/OI	Indicator	Baseline (2013)	Milestone1 (2014)	Milestone 2 (2015-16)	Targeted Achievement
SAI Outcomes					
SO 1	Number of participating SAIs which issue[13] audit reports containing IT audit findings in a timely manner	None	N/A	N/A	25 (2016)
	Achieved:				
	Source : Programme Evaluation Report 2017				

[13] 'issued' means the report is submitted to the appropriate authority within the established legal or agreed time frame

Link to SP/OI	Indicator	Baseline (2013)	Milestone1 (2014)	Milestone 2 (2015-16)	Targeted Achievement
	Progress Assessment[14]: Too early to assess. Pilot audits are progressing in 40 participating SAIs.				
IDI Outcomes					
I.O 1.1.	Programme delivered as per the IDI Service Delivery Model: a) Programme selected on the basis of criteria defined by the IDI b) Beneficiary SAI leadership actively involved in programme selection and design and beneficiary SAIs resource persons participate in design, development and delivery of the programme c) Results framework integrates at least two of the three aspects of capacity development i.e. institutional, organisational, professional staff capacity d) IDI core values and principles are respected e) IDI partners with relevant INTOSAI Committees, WGs and/ or regions	N/A	Relevant provisions of IDI service delivery model followed	Entire Programme delivered as per IDI Service Delivery Model by 2016	IT Audit Programme delivered as per IDI Service Delivery Model by 2016
	Achieved:				
	Source : Programme Evaluation Report , 2017 , IDI Project reports 2014-2016				
	Progress Assessment: Programme being delivered as per IDI Service Delivery Model.				
IO 1.2	Programme delivered to time and budget a) Programme expenditure did not exceed the final budget by more than 10% b) Programme was completed no more than three months after the planned/revised completion date	N/A	a) & b) met for 2014	a) & b) met	Programme completed by 2016 with expenditure not exceeding the final budget by more than 10%
	Achieved:	All planned activities for 2014 have been completed. Actual expenses are lower than the budget by approximately 13%.			

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

Link to SP/OI	Indicator	Baseline (2013)	Milestone1 (2014)	Milestone 2 (2015-16)	Targeted Achievement
	Source : Programme Evaluation Report , 2017				
	Progress Assessment: Milestone Achieved for 2014.				
I.0.1.1	Percentage participating SAI staff whose professional capacity is developed by a) successfully completing their professional training b) conducting pilot audits as per best practice c) deployment in future audits	None	80% participants achieve (a)	70 % participants achieve (a) and (b) (2015)	50% participants achieve a, b and c (2017)
	Achieved:	113 participants (96%) out of total 118 registered for the E-course have successfully completed professional training on IT Audit concepts and major approaches. 39 teams have completed audit plans. Pilot audits are being conducted.			
	Source : Programme Evaluation Report, 2017				
	Progress Assessment: Milestone Achieved for 2014. On track for 2015				
I.0.1.1	Percentage participating SAIs who report that they have established a mechanism for IT audits to be conducted as part of financial audits, where governments use integrated financial management systems	None	N/A	N/A	40% (2017)
	Achieved:				
	Source : Programme Evaluation Report 2017				
	Progress Assessment: Too early to assess				
IO 2.1	1. No of languages in which WGITA-IDI Handbook is available 2. No. of stakeholders reporting use of WGITA-IDI IT Audit Handbook	None None	1 INTOSAI Language N/A	N/A N/A	2 INTOSAI Languages (2017) 20 SAIs (2017)
	Achieved:	WGITA-IDI Handbook is available in 3 INTOSAI languages, English, Arabic and Spanish. It has also been translated into Korean, Albanian for use by the respective SAIs. The Handbook is under translation in Polish and Russian languages. 40 SAIs participating in the programme have used the handbook for audit planning			
	Source : Programme evaluation Report, 2017				
	Progress Assessment: Milestone Achieved				
IO 3.1	Number of AFROSAI-E IT Champions used by AFROSAI-E	None	N/A	10 by 2016	10 AFROSAI-E champions (2016)

Link to SP/OI	Indicator	Baseline (2013)	Milestone1 (2014)	Milestone 2 (2015-16)	Targeted Achievement
	Achieved:	The champions have been used in the following AFROSAI-E programs: - 3 Champions and 1 of the facilitators from the programme were involved in IT training interventions in other SAIs - 2 champions and 1 of the facilitators from the programme have been used for development programmes in IT audit area - 3 champions and 2 of the facilitators from the programme have been involved in IT Audit training for regional participants			
	Source : Programme Report 2016, Programme Evaluation Report 2017				
	Progress Assessment: On track				
	Programme Outputs				
	E-course on IT Audit designed and delivered to SAI staff as per IDI's systematic approach to training	None	Achieved	N/A	Achieved in 2014
	Support to pilot audits provided	None	N/A	30 SAIs	30 SAIs by 2016
	WGITA-IDI Handbook a)developed b) published on IDI Community Portal	None	a) Achieved	b) Achieved by 2015	a) & b) achieved by 2015
	Achieved:	An 8 week (7 module) E-course in English on IT Audit has been prepared and delivered. All 40 teams have received expert guidance for their audit plans during the audit planning meetings. WGITA-IDI Handbook was published in 2014. Published on WGITA website, will be published on the IDI Community Portal when the community portal is ready in 2015.			
	Source: Project Reports				
	Progress Assessment: Milestone achieved				

C. Projects status

Language	No.	Projects	Status
English	1	E-Course	Completed
English	2	Pilot Audit Planning Meetings – Group 1 and 2	Completed
English	3	Printing of WGITA-IDI Handbook	Completed

D. Programme Budget Monitoring

Budget 2014 (NOK)	Expense (NOK)	Variance (NOK)	Explanation
2 523 925	2 276 637	247 288 (-10%)	In the face to face meetings, savings have been achieved due to lower venue costs than anticipated, largely due to subsidised meeting venue and accommodation provided by host SAIs in their own premises or at negotiated rates with hotels.

E. Key Lessons Learnt (Transferable to other programmes)

1. A comprehensive technical guidance is essential for capacity development programmes in specialised audit areas like IT Audit. This helps to disseminate uniform interpretation and audit procedures for the pilot audits, this providing a foundation for an INTOSAI wide standard and quality assured work. WGITA-IDI Handbook developed prior to the launch of the Global programme is an example of this work.
2. Expected outcomes of the pilot programme which was conducted in AFROSAI-E are beginning to emerge, as seen from the further utilisation of certified IT Audit champions in dissemination of IT audit guidance as well as the SAIs continuing to conduct IT Audits. Conducting programmes in cooperation with regions facilitates sustainability.
3. In order to ensure sustainability of our efforts a long term cooperation with WGITA for fostering a community of practice, offering the programme on a regular basis and maintaining the product created is necessary
4. Since more and more governments function in an E-environment especially in maintaining budgets and accounts, the IDI on its own and in cooperation with different INTOSAI regions could focus on disseminating IT audit skills for financial sector IT audits.

F. Stakeholder Communication Plan	**Progress Assessment**
Communication with IDI Board Approval and reporting through Operational Plan and Annual Performance and Accountability Report- 2013 -2016 **Communication with WGITA** Programme Status Report submitted and presented during Annual WGITA Meetings 2013 to 2016	2014/2015 approved by IDI Board. PAR 2013 approved in March 2014. Programme Status Report presented during WGITA annual meeting in February 2014

G. Programme Monitoring Plan

Monitoring Tool	**Frequency**	**Responsible**	**Expected data**	**Progress Assessment**
Project Reports	To be filed within 15 days of the completion of project	ADG/ Programme Manager	Activity related outputs achieved, actual v/s budgeted expenses, key lessons learned	Programme Monitoring and Report Excel sheets are submitted
Tracking Reports	1.Half yearly Monitoring Report to track status of pilot audit reports in AFROSAI-E March 2014 October 2014 2. E-course tracking reports from UNITAR during course run	ADG/ Programme Manager IDI/ UNITAR	Progress of pilot audits, status of audit report- tabled, published, recommendations discussed and accepted, further audits taken up by SAIs Participants' weekly activity status : completed/pending assignments Participants no logged	1. Report awaited from AFROSAI-E 2. E-course monitoring was done as planned with the assistance of UNITAR
Reports submitted to Donor	Performance and Accountability Report and Mid Term reviews	ADG / Programme Manager	IDI outputs delivered, outcomes achieved, deviations from planned activities and outputs, variance in planned and actual expenditures	Submitted

H. Programme Evaluation Plan **Progress Assessment**

Effectiveness of the Programme – measure outcomes	Evaluation of E-course to be done after completion of E-course (no separate costs- included in UNITAR contract) External evaluation of IT Programme in 2017	E-course evaluation report awaited from UNITAR

I. Contribution to IDI Gender Goal **Progress Assessment**

SAI Outcome	None	
IDI Outcome	IDI nomination criteria for participation in the programme to encourage participation from gender equal teams IDI programme management team and the programme resource teams composition to be gender balanced to the extent possible	Gender based criteria was prescribed for participants nominations. The programme has a male- female ratio of 60:40.

J. Risk Management (Within the control of those managing 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-course may not lead to expected professional capacity development	E-course is designed in a way which closely simulates an interactive learning environment. SAI teams provided support in actually carrying out the audit	Selection of participants	IDI/SAI

INTOSAI Capacity Building Committee (CBC) Support Programme

Background

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 programme objective is to better connect SAIs in developing countries to capacity building initiatives being led by the INTOSAI CBC by enabling developing countries SAIs to attend CBC meetings and through capacity building activities to improve the professional and organisational capacities.

A. Programme Profile

Full Name & Duration	CBC Support Programme, 2012-2015

<table>
<tr><td>Programme Status</td><td>Implementation phase</td></tr>
<tr><td>Participating Group(s)</td><td>All INTOSAI regions, except EUROSAI. Planned to be launched in ASOSAI and PASAI in 2015</td></tr>
<tr><td>Participating SAIs :</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>1. Cameroon,
2. Cap Verde,
3. Comoros,
4. Congo Brazzaville,
5. Republic Democratic of Congo,
6. Djibouti,
7. Guinea Bissau,
8. Guinea Conakry,
9. Madagascar,
10. Mali,
11. Niger,
12. Sao Tome et Principe,
13.Chad and
14. Togo</td><td>1. Argentina,
2. Brazil,
3. Chile,
4. Costa Rica,
5. Cuba,
6. Ecuador,
7. Honduras,
8.Mexico,
9. Panama,
10.Venezuela</td><td>1.Bahamas,
2.Barbados,
3.St Lucia,
4.Jamaica,
5.Guyana,
6.Grenada</td><td>1.South Sudan,
2.Uganda,
3.Tanzania,
4.Kenya,
5.Nigeria,
6.Ghana
7. South Africa</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>Cooperation Partners INTOSAI CBC and INTOSAI Regions, DFID financing partner
SAIs and other institutions in kind support
Resource Persons: 2014 SAIs of Burundi, Djibouti, Senegal, DRC, Cameroon, Madagascar, Gabon, Cote de'Ivoire, Brazil, Costa Rica, Venezuela, Brazil, USA, Barbados, Kenya
Hosting: 2014 - SAIs of Tunisia, Morocco, Costa Rica, Panama, Barbados, Grenada, South Africa and Kenya</td></tr>
<tr><td>Funding sources</td><td>NOK 2 435 511 from DFID and NOK 664 616 from IDI basket funds</td></tr>
</table>

B. Programme Results Framework

Link to SP/OI	Indicator	Baseline 2011	Milestones 2012	Milestones 2013	Milestones 2014	Targeted Achievement 2015
SAI Outcomes						
SO 3	Number and percentage of participating SAIs in CREFIAF improving their HR Management, as measured by SAI-PMF indicator SAI-20: SAI Resource Leadership and Function a) Participating SAIs agree to cooperate with IDI-CBC in implementing a capacity development	None	a) achieved by 10 SAIs	N/A	b) achieved by 10 SAIs	6 SAIs adopt and implement HR Strategy (2015)

Link to SP/OI	Indicator	Baseline 2011	Milestones 2012	Milestones 2013	Milestones 2014	Targeted Achievement 2015
	programme on HR management b) SAIs deploy teams who have undergone a training in HRM to do HR needs assessment, and Use the needs assessment results to develop Human Resource Strategy for their SAIs c) SAIs adopt and implement HR strategy					
	Achieved:		13 SAIs , out of 14 completed needs assessment in respective SAIs and developed draft HR strategies.			
	Source: Programme evaluation 2015 and SAI PMF reports where available					
	Progress Assessment: Milestone Achieved.					
IO 1.1	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	No baseline	N/A	N/A	N/A	6 SAIs (2015)
	Achieved:					
	Source: Programme evaluation 2015 and SAI PMF reports where available					
	Progress Assessment: Too early to assess					
SO1	Number of participating SAIs in CAROSAI that issue reports based on cooperative revenue audits in a timely manner	None	N/A	N/A	N/A	6 SAIs
	Achieved:		All 6 SAIs have completed pilot audits in 2014			
	Source: Programme evaluation and programme monitoring reports					
	Progress Assessment: On track. The final reports of pilot cooperative audits are likely to be issued between March-July 2015.					

Link to SP/OI	Indicator	Baseline 2011	Milestones 2012	Milestones 2013	Milestones 2014	Targeted Achievement 2015
SO 1	Number of participating SAIs in AFROSAI-E (English speaking sub-Saharan Africa) that issue reports based on cooperative audits of extractive industries in a timely manner	None	N/A	N/A	N/A	6 SAIs
	Achieved:		7 pilot audits completed.			
	Source: Programme evaluation and Programme monitoring reports					
	Progress Assessment: On track. Audit reports likely to be issued by March-April 2015					
IO 3	Levels of active involvement on the CBC Steering Committee and sub-committee 1 by developing country SAIs[15]	At 2011 annual meeting of sub-committee 1, presen-tations made by rep. from 3 developing countries (India, Morocco, Belize).	Achieved	Achieved	Achieved	The rate of attendance from developing country SAIs in the CBC meetings shows an improvement over 2011 statistics
	Achieved:		A total of 16 participants from PASAI, CAROSAI, AFROSAI-E and AFROSAI-F regions have been financially supported to attend the annual meetings of CBC during 2012-2014.			
	Source: Project reports and Programme evaluation 2015					
	Progress Assessment: The objective of encouraging representation of developing countries from all INTOSAI regions has been largely achieved through the support from the programme. Representation of INTOSAI regions and their participation in the CBC meetings has increased. Under the new leadership of CBC, a mechanism has been set up for inviting representation in the CBC meetings linked with specific agenda. Though the financial support period is over, it is expected that the momentum created through these sponsored participation will continue in all future meetings, through the mechanism that has now been put in place.					
IO 1.1	% participating SAIs in CREFIAF that a) Adopt HR Strategy b) Use HR courseware for further training in the SAI	None	N/A	a)Achieved	b)Achieved	80% SAIs of participating SAIs achieve 'a' and 'b' by 2015.

[15] CBC-1 is merged with the main Capacity Building Committee since October 2013.

Link to SP/OI	Indicator	Baseline 2011	Milestones 2012	Milestones 2013	Milestones 2014	Targeted Achievement 2015
	Achieved:		13 out of 14 participating SAIs have completed the needs assessment and have developed draft HR strategies for their respective SAIs. A customised manual on Human Resource Management for CREFIAF members is under preparation and will be available for use in February 2015. This Manual could be used by the SAIs to have future trainings, along with the courseware that is already available.			
	Source: Project reports and Programme evaluation 2015					
	Progress Assessment: Though the HR draft strategies are in place, it will need support at the top management level as well as enough resources to implement the same. IDI will follow up on use of use of HR courseware in 2015.					
IO 1.1	Progress on training in techniques for increasing the use and impact of audit reports in OLACEFS a) Development of guidance materials b) SAI Staff trained	None	N/A	a)Achieved	b) Achieved	80%SAIs achieve a &b by 2015
	Achieved:		Guidance materials have been developed and 28 Sai staff from 10 SAIs trained			
	Source: Project reports and Programme evaluation 2016					
	Progress Assessment: Milestone Achieved.					
IO 1.1	Number of SAI staff trained in and then applying skills in cooperative revenue audits in CAROSAI a) Guidance on cooperative audits delivered to at least 12 participants from 6 SAIs b) 12 Participants develop pilot audit plans in their SAI teams c) Pilot audits conducted in 6 SAIs Publication of a compendium of lessons learned from cooperative revenue audits	None	None	N/A	(a) Achieved (b) Achieved	(c) Achieved Compendium is published for knowledge sharing
	Achieved:	Guidance on planning, reporting and reporting Cooperative revenue audit developed and has been delivered to 12 participants from 6 SAI teams. All the 6 teams have completed pilot audits and the reports are expected to be issued by May 2015				
	Source: Project Reports and Programme Evaluation 2016					

Link to SP/OI	Indicator	Baseline 2011	Milestones 2012	Milestones 2013	Milestones 2014	Targeted Achievement 2015
	Progress Assessment: Milestone Achieved					
IO 1.1	Number of SAI staff trained in and then applying skills in cooperative audit of extractive industries in AFROSAI-E a) Guidance on cooperative audits of extractive industries delivered to at least 12 participants from 6 SAIs b) 12 participants develop pilot audit plans in their SAI teams c) Pilot audits conducted in 6 SAIs d)Publication of compendium of lessons learned	None	None	N/A	a) Achieved b) Achieved c) Achieved	a), b) and c) met by 6 SAIs in 2014-2015 Compendium published in 2015
	Achieved:	Guidance on cooperative audits delivered to 14 participants from 7 SAIs, who have developed audit plans, conducted audits and are expected to issue their reports by May 2015.				
	Source: Project Reports , Programme Evaluation 2016					
	Progress Assessment: Milestone Achieved					
IO 3	Increase in the number of countries represented at the CBC sub-committee meetings a) All 8 regions represented at CBC-1 annual meeting	In 2011, 2 regions not represented, 6 SAIs sent representatives, 2 funded by 3rd parties	Achieved	Achieved	Achieved	All 8 regions represented at CBC annual meeting
	Achieved:	Over the 3 year period, IDI has supported on an average participation of 3-5 persons every year from 4 regions which especially faced resource constraints for attending the CBC meetings. , This has contributed towards increased representation from all INTOAI regions in the CBC meetings. During 2012-2014, all 8 regions of INTOSAI have participated in the CBC meetings.				
	Source: Project Reports, CBC minutes					
	Progress Assessment: Milestone Achieved					

Note: Programme outputs not shown separately. Included in the milestones of programme outcomes

C. Programme Budget

Language	No.	Activities	Status
Spanish	1	Workshop on Use and Impact of Audit Reports	Completed
English	2	Audit Planning Workshop	Completed
English	3	Audit Review Meeting	Completed
English	4	Audit Planning Workshop	Completed
English	5	Audit Review Meeting	Completed
French	6	Review Meeting of SAI HRM Strategies and Customisation of Regional HRM Manual	Completed
English	8	Interim Evaluation of CBC Support Programme	Completed
English	9	Supporting developing country participation in CBC Meetings	Completed
English and Spanish	10	Translation of CBC Courseware – Stakeholder Relations	Partially completed

D. Programme Budget Monitoring

Budget 2014 (NOK)	Expense (NOK)	Variance (NOK)	Explanation
3 115 679	3 100 127	15 552 (-0.5%)	Minor saving due to difference in actual expenses.

E. Key Lessons Learnt (Transferable to other programmes)

1. For achieving the desired results of capacity development interventions, it is useful to follow the IDI service delivery model. The change in the programme design matrix to incorporate this model, though on a limited scale, was helpful in achieving some value added results.
2. An important lesson learnt is the usefulness of a cooperative audit format for audits on specialised areas , and especially in circumstances where individual SAIs have scarce technical skills, to benefit for a pool of resources in a cooperative audit programme. This format is useful to be adopted in other capacity development interventions of similar nature. Cooperative Audits. *To further strengthen the cooperative audit support eLearning courses could be provided for more input on the audit topic and methodology as per standards. A quality assurance mechanism could also be set up to provide independent assurance that the audits conducted under this programme meet ISSAI requirements.*
3. For two of the regional programmes, AFROSAI-E and CAROSAI, the likeliness of sustainable impacts is higher as these regions have committed to following up on the programme results through other initiatives. Therefore the impact of a programme is likely to increase when relevance is ensured and sufficient support is provided.
4. Some regional programmes need more continuous follow-up . Dissemination of guides was not accompanied by support from experts on the topic or by guidance through operationalization of the material by the CBC thereby reducing the programme effectiveness.
5. After the initial involvement of the heads of SAIs, no activities have been directed towards the heads of SAIs or top management in the subsequent phases.
6. Exit strategy and follow up on the programme needs to be developed.
7. The component regarding participation in the CBC meetings is not linked to the other components of the programme and the link to the overall programme objectives is unclear.

F. Stakeholder Communication Plan	**Progress Assessment**
Communication with IDI Board Approval and reporting through Operational Plan and Annual Performance and Accountability Report	2014/2015 approved by IDI Board. PAR 2013 approved in

Communication with Donors *Application for advances:* Quarterly application , a month before beginning of the quarter, as follows: 1. Feb—March 2.May-Jun 3. Aug-Sep 4. Nov-Dec Accompanied by detailed statement of expenditure for previous quarter Responsible: ADG and IDI S&K Manager *Reporting:* 1.Annual Report of the Programme Activities - Due Date: End March 2. Annual Financial statements and auditor's report - Due date: End May 3. Periodic Reports (light touch interim reports) a. Jan-June Activities - Due Date: End July b. Jul-Sep Activities - Due Date: End October c. Oct-Dec activities +review of full calendar year's progress against outputs - Due date: End January	March 2014. The application and reporting schedule is revised to match 6 monthly cycle. Financial Reporting done in February, June and November 2014. Light touch report for 2014 submitted to DFID in February 2015

G. Programme Monitoring Plan

Monitoring Tool	Frequency	Responsible	Expected data	Progress Assessment
IDI Project Reports	Report to be filed within 15 days of project completion	ADG/ Respective Programme Managers	Activity related outputs achieved, actual v/s budgeted expenses, key lessons learned	Programme Monitoring and Reporting Tool
Tracking Reports	1.Quarterly for pilot audits, HR strategy, communication strategy 2. Annual reports at conclusion of programme to monitor progress	Programme managers Programme managers	Progress of pilot audits, status of audit report- tabled, published, recommendations discussed and accepted, further audits taken up by SAIs	Progress of pilot audits tracked.
Reports submitted to Donor	Annual Progress and Financial Reports Periodic light touch reports	ADG and S&K Manager	Outputs delivered according to log frame , deviations if any, implementation plan for next period, total expenses for last quarter, forecast for next quarter	Submitted as per schedule

H. Programme Evaluation Plan **Progress Assessment**

Effectiveness of the Programme – measure outcomes	The plan for programme evaluation will be drawn up in 2015 or 2016, in consultation with the donor for an evaluation in 2016 or 2017.. The programme funding ends in 2015 while the programme activities end in 2016.	Interim evaluation has been completed, as an internal desk review and the report submitted to DFID in

		February 2015.

I. Contribution to IDI Gender Goal **Progress Assessment**

SAI Outcome	None	HRM draft guide includes a chapter on diversity and inclusion in SAIs. CREFIAF gender strategy is included as an annexe.
IDI Outcome	IDI nomination criteria for participation in the programme to encourage participation from gender equal teams IDI programme management team and the programme resource teams composition to be gender balanced as much as possible	Gender based criteria for participating in the activities was prescribed, encouraging nomination of gender equal teams. Overall, 51 men and 35 women participated in various programmes.

J. Risk Management (Within the control of those managing the programme)

Key Risks to Programme Success & Sustainability	Risk Response	Residual Risk	Risk Owner
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
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.	Alternatives for sponsoring candidates from resource constrained developing countries (post DFOD grant period) are yet to be established within the CBC secretariat.	SAIs and CBC
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	N/A	N/A	N/A

Certification Programme for Training Specialists in ARABOSAI

Background

This programme responds to an urgent need expressed by ARABOSAI to replenish the pool of IDI certified trainers. It helps ARABOSAI fulfil its strategic goal of "building SAIs' capacity" through training and development of human resources. This programme is also aligned with IDI Outcome 1 of its strategic plan 2014-2018 "Effective SAI Capacity Development Programmes" and IDI outcome 3 "Stronger regional bodies, networks and communities" as it contributes to strengthening the professional capacity of SAI staff and to reinforcing the regional capacity by creating a new regional pool of training specialists.

A. Programme Profile

Full Name & Duration	Certification Programme for Training Specialists
Programme Status	Implementation phase
Participating Group(s)	ARABOSAI
Participating SAIs	ARABOSAI 1. Mauritania, 2. Morocco, 3. Algeria, 4. Tunisia, 5. Libya, 6. Egypt, 7. Sudan, 8. Lebanon, 9. Yemen and 10. Iraq. 4 from non – ODA eligible countries (pay all direct costs) 1. Saudi Arabia, 2. Kuwait, 3. Bahrain and 4. Oman
Level of participating staff	Supervisory/operational staff
Cooperating Partners & SAI in-kind support	Cooperation partners Regional Partner - ARABOSAI, Financing Partner - USD 80 000 of USAID grant to be received through ARABOSAI. Gap funded by IDI basket funds, SAI Kuwait and the World Bank In kind support **Resource persons** from SAIs of Morocco, Sudan, Iraq, Lebanon and Kuwait **Hosts:** SAI Tunisia for design meeting SAI of Kuwait supported the accommodation and food costs for all 37 participants during 3 weeks of the Train Of Trainers Workshop in Kuwait.
Funding Sources	80.000 USD from USAID support to ARABOSAI (not received yet), IDI basket funds and support from SAI of Kuwait. The World Bank supported the participation of SAI Iraq in the Train of Trainers Workshop in Kuwait.

B. Programme Results Framework

Link to SP/OI	Indicator	Baseline (2012)	Milestones (2013-2014)	Targeted Achievement
	SAI Outcomes			
	1. %. of participating SAIs that report enhancement in the quality of their trainings	None	N/A	50% participating SAIs (2015)
	Achieved:			
	Source: Programme evaluation 2017			
	Progress Assessment: Too early to assess			
	IDI Outcomes			
I.O1.1	Programme delivered as per the IDI Service Delivery Model a) Programme is selected on the basis of criteria defined by the IDI b) Beneficiary SAI leadership is actively involved in programme selection and design and beneficiary SAIs resource persons participate in design, development and delivery of the programme c) The programme has a results framework that integrates at least two of the three aspects of capacity development i.e. institutional capacity, organisational capacity and professional staff capacity. d) IDI core values and principles are respected e) IDI partners with relevant INTOSAI Committees, Working Groups and/ or regions	N/A	Programme delivered as per IDI Servide Delivery Model by 2014	Programme delivered as per IDI Service Delivery Model by 2014
	Achieved:			

Link to SP/OI	Indicator	Baseline (2012)	Milestones (2013-2014)	Targeted Achievement
	Source: Programme Report 2015, Programme evaluation 2015			
	Progress Assessment: Target Achieved. Programme delivered as per IDI Service Delivery Model			
I.O1.2	Programme delivered to time and budget a)Programme expenditure did not exceed the final budget by more than 10% b) Programme was completed no more than three months after the planned/revised completion date	N/A	Programme completed by 2014, with programme expenditure not exceeding the final budget by more than 10%	Programme completed by 2014, with programme expenditure not exceeding the final budget by more than 10%
	Achieved:			
	Source: Programme Report 2015, Programme evaluation 2015			
	Progress Assessment: Milestone Achieved			
I.O1.1	Number of participating SAI staff whose professional capacity as trainers is developed by a) successful completion of their professional training b) delivery of practical assignments c) deployment in future trainings in their SAIs, regional and IDI training interventions	None	32 participants achieve a) & b) in 2014	28 participants achieve a), b) and c) by 2017
	Achieved:		36 participants achieved a) and b) in 2014.	
	Source: Programme Report 2015, Programme Evaluation 2015, IDI Global Survey 2017			
	Progress Assessment: Milestone Achieved			
I.O 1.1	% participating SAIs in ARABOSAI that report use of IDI's systematic approach to training	None	50% in 2015	90% by 2017
	Achieved:			
	Source : Programme evaluation 2015, IDI Global Survey 2017			
	Progress Assessment: Too early to assess			
IO 3.2	% training programmes where ARABOSAI reports enhancement of quality by use of systematic approach to training	None	50% in 2015	75% by 2017
	Achieved:			
	Source : Programme Evaluation 2015, IDI Global Survey 2017			
	Progress Assessment: Too early to assess			
	Programme Outputs			
	1.Number of SAIs who provide commitment to programme objectives by signing the Cooperation agreement	None	14 SAIs (2013)	14 SAIs (2013)
	Achieved:		14 SAIs signed the cooperation	

Link to SP/OI	Indicator	Baseline (2012)	Milestones (2013-2014)	Targeted Achievement
			agreement	
	Source: Programme report, Signed Cooperation Agreements			
	Progress Assessment: Milestone Achieved			
	Number of participants trained by IDI in course design and facilitation skills	None	35 (2014)	35 (2014)
	Achieved:		37 (2014)	37 (2014)
	Source: Programme project reports 2014			
	Progress Assessment: Milestone Achieved			
	Number of participants supported online in designing courses as per SAT	None	35 (2014)	35 (2014)
	Achieved:		36 (2014)	36 (2014)
	Source: Programme report 2014			
	Progress Assessment: Milestone Achieved			

C. Projects status

Language	No.	Projects	Status
Arabic	1	Selection of participants	Completed
Arabic	2	Train the Trainers Workshop	Completed
Arabic	3	Online Support for Practical Assignment	Completed

D. Programme Budget Monitoring

Budget 2014 (NOK)	Expense (NOK)	Variance (NOK)	Explanation
650 749 (revised in Nov 2014)	650 749	0	All programme budgets were revised in November 2014 to have a more up-to-date picture of savings.

E. Key Lessons Learnt (Transferable to other programmes)

The selection of participants prior to the workshop proved to be an effective way of having candidates with the right potential. In selecting participants a buffer could be provided for last minute dropouts. Use of drop box for the instructor team to work together and share documents and information with participants was effective.

F. Stakeholder Communication Plan **Progress Assessment**

Communication with ARABOSAI Institutional strengthening committee IDI programme manager for ARABOSAI will attend annual meetings of ARABOSAI Institutional strengthening committee in order to update the committee on progress made in programme implementation.	The Institutional Strengthening Committee of ARABOSAI was updated on programme progress in December 2014
Communication with USAID/ARABOSAI secretariat IDI programme manager for ARABOSAI and Knowledge Manager to communicate with USAID.	USAID was updated on programme progress at several phone conferences**.** The ARABOSAI Secretariat has been updated through several meetings

G. Programme Monitoring Plan

Monitoring Tool	Frequency	Responsible	Expected Data	Progress Assessment
IDI Project Reports	To be filed within 15 days of programme completion	Programme Manager ARABOSAI	Project plans versus project conducted, Budgeted versus actual expenditures and reasons for deviations, Summary project reports	All project activities have been reported through the Programme Monitoring and Reporting
Programme Monitoring	October every year	Programme Manager ARABOSAI	Usage of graduates by SAIs and region	Too early to assess programme outcomes

H. Programme Evaluation Plan	**Progress Assessment**
The IDI will evaluate the programme in 2015.	

I. Contribution to IDI Gender Goal		**Progress Assessment**
SAI Outcome	Increase in number of women who will graduate from the programme and who contribute to the design and conduct of future local and regional capacity development initiatives.	14 women graduated from the programme
IDI Outcome	IDI will encourage participating SAIs to nominate women participants. SAIs who do not nominate women participants will have lesser number of participants.	The cooperation agreement encouraged SAIs to nominate female participants. 17 women and 20 men participated in the programme. The resource team had 5 women and 2 men.

J. Risk Management (Within the control of those managing the programme)

Key Risks to Programme Success & Sustainability	Risk Response	Residual Risk	Risk Owner

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 conducted a selection test.	Availability of candidates that meet selection criteria	IDI
2. Unavailability of competent instructors to facilitate ToT workshop.	IDI staff will was involved in the facilitation of the workshop.	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 N/A	N/A	N/A	N/A

IDI Regional Cooperation Programme with AFROSAI-E
Audit of Externally Aided Projects in Agricultural and Food Security

PROGRAMME ON HOLD DUE TO EBOLA OUTBREAK

Background

The countries in the southern region of African continent are among the highest recipients of development aid for poverty reduction. Aid for agricultural development and strengthening food security is one of the most important and component of development aid. Enhancing the aid effectiveness is high on the agenda of development partners, and one of the means to achieve this agenda is the audit of moneys received as aid for development projects. Supreme Audit Institutions, can play an important role in assessing the aid effectiveness through financial and value for money audits.

The SAIs from southern, west and east African countries are members of AFROSAI-E. The AFROSAI- E Corporate Plan for 2010-2014 has identified the goal of strengthening organizational and professional capacities of the member SAIs as one of the priorities. The IDI will cooperate with the AFROSAI-E region in implementing a capacity building programme for enhancing support to SAIs capacity to provide greater public accountability on public expenditures, by performing financial and performance audits, thereby reporting what government programmes and policies achieve, and where they fail. The programme is aimed at building capacity in up to 1 SAIs in AFROSAI-E region whose governments are recipients of substantial development aid. Through the programme, the SAIs will be able to conduct such audits on agricultural and food security sectors financed through development aid. The Objectives of the Programme are:

- Support SAIs efforts to improve quality of audit work toward its alignment with international best practices, specifically the International Standards for Supreme Audit Institutions (ISSAIs).
- Improve the level of involvement of SAIs in the audit of external aid funded projects.
- Decrease the impact of audit costs in development projects while increasing the level of ownership at country level.

The programme is fully funded by the International Fund for Agricultural Development (IFAD)

A. Programme Profile

Full Name & Duration	IDI/AFROSAI-E IFAD support Programme on Audit of Externally Funded Projects in the Agricultural and Food Security Sector, 2014-2015
Programme Status	Implementation Phase
Participating Group(s)	SAIs in the AFROSAI-E Region

Participating SAIs	8 to 10 SAIs**.** Will include SAIs of Liberia, the Gambia and Sierra Leone
Level of participating staff	Senior Managers and Audit Team Leaders
Cooperating Partners & SAI in-kind support	Cooperation partners: AFROSAI-E Secretariat, IFAD (financing partner) In kind support :Host SAIs to be determined at a later stage
Funding Sources	USD 300 000 earmarked funding from IFAD for 2014-2015

B. Programme Results Framework

Link to SP/OI	Indicator	Baseline (2013)	Milestone1 (2014)	Milestone 2 (2015)	Targeted Achievement (2015-16)
SAI Outcomes					
	1.Number of SAIs in the participating in the programme which issue the annual audit report within the established legal time frame , and publish the audit reports in a timely manner	To be determined	All participating SAIs to develop audit plans for pilot audits	At least 80% SAIs to complete pilot audits and prepare pilot audit reports	At least 60% of the SAIs table the pilot audit report results in their respective legislature and publish the reports.
	Source: Programme Evaluation and IDI Global Survey 2017				
	Progress Assessment:				
	2.Number of SAIs which update/ prepare annual audit plans for conducting further audits on externally aided projects	To be determined	All participating SAIs to develop audit plans for pilot audits	At least 80% SAIs to complete pilot audits and prepare pilot audit reports	At least 50% of participating SAIs report on conducting audits of externally aided projects as part of their regular audits
	Source: Programme Evaluation and IDI Global Survey 2017				
	Progress Assessment:				
I.O 1. Effective SAI Capacity Development Programmes					
	1.Programme is delivered as per the IDI Service Delivery Model				Programme delivered as per IDI Service Delivery Model
	Source :Project reports, Programme Evaluation				
	Progress Assessment:				
	2. Programme delivered to time and budget				Programme delivered to time and budget
	Source :Project reports, Programme Evaluation				
	Progress Assessment:				

Link to SP/OI	Indicator	Baseline (2013)	Milestone1 (2014)	Milestone 2 (2015)	Targeted Achievement (2015-16)
	3.Number of SAIs creating/ updating a database of externally aided projects implemented in the country and plan audit cycle of such audits	None / or to be determined	All participating SAIs create and update the database of auditable externally aided projects complete risk assessment and ranking of the projects (List of financial statements to be audited to be identified separately draw up audit cycle for at least 3 consecutive years Identify pilot audit topic is identified	None	At least 50% SAIs plan for one more audit of externally aided project using the database and audit cycle developed during the programme
	Source: IDI Global Survey 2017				
	Progress Assessment:				
	4. Number of pilot audit reports containing assessment of internal controls involving disbursement and use of funds	None	Participating SAIs include criteria for assessment of internal controls in their audit plans	At least 60% SAIs to report on the assessment of internal controls in pilot audit reports	At least 50% of participating SAIs table the audit reports Key findings are published in the Compendium of audit findings
	Source: Programme evaluation and Project Reports				
	Progress Assessment:				
	I.O. 2. Global Public Goods used by stakeholders				
	5. Use of tested audit tools	None	An audit planning template and audit reporting template designed by the team of experts and regional	Audit reporting tool is used by the participating teams to compile audit findings	At least 50% SAIs apply the planning and reporting tools during further audits on externally aided projects

Link to SP/OI	Indicator	Baseline (2013)	Milestone1 (2014)	Milestone 2 (2015)	Targeted Achievement (2015-16)
			resource persons Audit planning tool used to plan pilot audits by the participating teams	SAI teams to provide feedback on use of audit tools; audit tools are refined based on feedback	
	Source: Programme Evaluation and Project Reports				
	Progress Assessment:				
	I.O. 3 Stronger Regional bodies, networks and communities				
	6. Community of auditors experienced in audit of externally aided projects ;	None	None	Database of experienced auditors to be uploaded on the IDI web portal	AFROSAI-E reports on using at least 30 % of the trained auditors in their further capacity building programmes
	Source: Programme Evaluation and IDI Global Survey 2017				
	Progress Assessment:				
	7. Number further rollout by AFROSAI-E	None	None	AFROSAI-E secretariat helps SAI rolls out in least 4 more SAIs	AFROSAI-E secretariat helps SAI roll outs in at least 4 more SAIs
	Source : Programme Evaluation and IDI Global Survey 2017				
	Progress Assessment:				
	Programme Outputs				
	I.O 1. Effective SAI Capacity Development Programmes				
	1. Development and use of guidance materials and number of audit staff trained		Guidance for audit of externally aided projects developed based on the ISSAIs At least 30 auditors are trained using the guidance materials	At least 25 trained auditors are involved in development of audit plans and conducting pilot audits	At least 50% SAIs report on involving the trained auditors in further audits
	Source : Project Reports				
	Progress Assessment:				
	I.O. 2. Global Public Goods used by stakeholders				
	2. Compendium of lessons learned	None	None	None	A

Link to SP/OI	Indicator	Baseline (2013)	Milestone1 (2014)	Milestone 2 (2015)	Targeted Achievement (2015-16)
					compendium of key lessons learned including key findings from published pilot audit reports is compiled and disseminated through DI web portal
	Source : Project Reports				
	Progress Assessment:				

C. Programme Activities

Region	No.	Activities
AFROSAI-E	1	Needs Assessment and Cooperation Meeting
AFROSAI-E	2	Product Design Meeting
AFROSAI-E	3	Audit Planning Workshop
AFROSAI-E	4	Pilot audit (on site support)
AFROSAI-E	5	Pilot Audit Review Meeting
AFROSAI-E	6	Compendium of lessons learned

D. Stakeholder Communication Plan

Reporting to IFAD	1. Annual Progress Report describing the quantitative and qualitative progress achieved on the project on the last twelve months and any other issues that the Fund may reasonably request. Due: end June 2015, June 2016 2. Annual Financial Report together with IDI annual audited – Due: end June 2015, June 2016 3.Final report after the Project completion Due: end December 2016
Reporting to IDI Board	IDI's Annual Performance and Accountability Report- December every year

E. Programme Monitoring Plan

Include: Project Monitoring Tool

Monitoring Tool	Frequency	Responsible	Expected Data
IDI Project Reports	To be filed within 15 days of programme completion	Programme Manager AFROSAI-E	Project plans versus project conducted, Budgeted versus actual expenditures and reasons for deviations, Summary project reports
Project tracking sheets	Quarterly and annual reporting	Programme Manager AFROSAI-E	Progress of pilot reports, tabled audit reports, Actions taken on recommendations issued, Further audits.
Reports to Donor	Annual Progress and Financial Reports	Programme Manager AFROSAI-E and Knowledge Manager	Programme activities undertaken, budget versus expenditure with explanations on variances.

F. Programme Evaluation Plan

Effectiveness of the Programme – measure outcomes	External Programme Evaluation in 2016.

G. Contribution to IDI Gender Goal

SAI Outcome	
IDI Outcome	Promote gender balance in SAI teams nominated for the programme

H. Risk Management (Within the control of those managing the programme)

Key Risks to Programme Success & Sustainability		Risk Response	Residual Risk	Risk Owner
	There is a risk that the SAI' needs may not be addressed through the cooperative audit approach	Obtain feedback from the Needs Assessment Survey regarding SAI needs and expectations	Low.	IDI
	There is a risk that not all SAIs may complete the audit	Signing of MOUs and Commitment by SAI top management to complete the projects	SAIs may not have the resources to complete the audit	SAIs
	There is a risk of getting funding for the entire programme	Lobby with the Donor agency for continued funding support	Low	IDI

Key Risks to Programme Success & Sustainability		Risk Response	Residual Risk	Risk Owner
New Risks	None			

INTOSAI Donor Secretariat

Background

The Memorandum of Understanding between the INTOSAI and Donor communities was signed in late 2009, to improve SAI performance in developing countries, through scaled-up and more effective support to SAIs. It seeks to address the challenges in coordinating support provided to SAIs from the INTOSAI and Donor communities, and ensure that support to SAIs is owned and led by the SAIs. It brings together the entire INTOSAI and Donor communities to identify and address challenges and realise opportunities that exist at a global level. Phase 1 of the INTOSAI-Donor Cooperation ran from June 2010 to December 2012. The program for phase 2; *INTOSAI-Donor Cooperation Program Document Phase 2 2013-2015* was agreed by the INTOSAI-Donor Steering Committee at its 5th meeting in London, October 2012. At the 6th INTOSAI-Donor Steering Committee meeting in Beijing, China, the 2014 work plan was approved. The Program Document and the work plan consists of 7 different themes: 1) INTOSAI-Donor Cooperation Management 2) Funding Mechanisms and Project Identification 3) SAI Performance Measurement Framework 4) Knowledge Centre on Support to SAIs 5) Strengthening the Supply of Support to SAIs 6) Research Agenda 7) Monitoring and Evaluations.

A. Programme Profile

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	INTOSAI Partners include all four INTOSAI goal Committees, all INTOSAI regional bodies, AFROSAI-E and CREFIAF. In-kind staff support from: SAI Norway, SAI Brazil. Other in-kind support (e.g. translations, hosting workshops and providing facilitators) from SAIs and donor agencies. 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.
Funding Sources	Core funding from Austrian Development Agency (100 000 EUROs per year), Irish Aid (250 000 EUROs a year), NORAD (Norway, 2 000 000 NOK per year)), DFID (UK, 1 548 586 in 2014 and 2 244 004 in 2015) and SECO (Switzerland, 200 000 Swiss Franc). Earmarked funding from World Bank (70 000 USD for SAI PMF in 2014).

B. Programme Results Framework

The following extracts from the INTOSAI-Donor Cooperation logframe 2013-2015. In brackets it is referred to the SAI Outcome Indicators (H1-H3), IDI Outcome Indicators (I1.1-I5.8) and Programme Output Indicators (O1.1 –O7.3)

Link to SP/OI	Indicator	Baseline (2010/2012)[16]	Milestones (2014)	Milestone 2 (2016)	Target 2018
SAI Outcomes					
Improved performance of SAIs in developing countries[17]					
	1.Percentage of SAIs in developing countries (for which a PEFA assessment is available) scoring a C or higher on PEFA PI-26 'Scope, Nature and Follow-up of External Audit'	2010: LDC & LI = 26% LMI = 33% UMI = 60%	LDC & LI = 30% LMI = 40% UMI = 70%	LDC & LI = 40% LMI = 50% UMI = 80%	LDC & LI = 50% LMI = 60% UMI = 90%
	Achieved:		LDC & LI = 38% LMI = 47% UMI = 56%		
	Source: INTOSAI-Donor Secretariat review of latest indicator scores on the full PEFA database (including unpublished assessments)				
	Progress Assessment: 2014 milestones reached in low income and lower-middle income countries, but small decline in UMI due to changing population				
	2.Percentage of SAIs in developing countries that issue their annual audit reports within the established legal time frame	LDC & LI = 70% LMI = 77% UMI = 80%	LDC & LI = 70% LMI = 80% UMI = 80%	LDC & LI = 75% LMI = 85% UMI = 85%	LDC & LI = 80% LMI = 90% UMI = 90%
	Achieved:		LDC & LI = 57% LMI = 83% UMI = 84%		
	Source: IDI Global Survey				
	Progress Assessment: 2014 milestones reached in LMIs & UMIs, but poor performance and significant decline in low income countries.				
	3.Percentage of SAIs in developing countries (for which a PEFA assessment is publicly available) in which all external audit reports on central government consolidated operations are made available to the public through appropriate means within six months of completed audit	2012: LDC & LI = 35% LMI = 62% UMI = 78%	LDC & LI = 40% LMI = 70% UMI = 80%	LDC & LI = 50% LMI = 75% UMI = 85%	LDC & LI = 60% LMI = 80% UMI = 90%
	Achieved:		LDC & LI = 39%		

[16] Classification based on OECD-DAC classification effective for reporting on 2011, 2012 and 2013 flows. LDC = least developed countries. LI = other low income countries. LMI = lower middle income countries. UMI = upper middle income countries.

[17] SAI outcome indicators are used for monitoring the overall performance improvement of SAIs. Such high level performance changes are the result of all forms of SAI capacity development and can not be attributed solely to the INTOSAI-Donor Cooperation.

Link to SP/OI	Indicator	Baseline (2010/2012)[16]	Milestones (2014)	Milestone 2 (2016)	Target 2018
			LMI = 70% UMI = 77%		
	Source: INTOSAI-Donor Secretariat review of latest published PEFA reports (PEFA PI-10, criteria (iv))				
	Progress Assessment: On, or marginally below, the 2014 milestone in low and lower-middle income. No increase in UMI.				
IDI Outcomes					
I.O 1. Effective SAI Capacity Development Programmes					
	1.Percentage of capacity development initiatives taken forward under the Cooperation which are evaluated as fully or substantially achieving their purpose	2012: Internal evaluation: N/A External evaluation: N/A	Internal evaluation: 80% External evaluation: 50%	Internal evaluation: 90% External evaluation: 60%	Internal evaluation: 90% External evaluation: 70%
	Achieved:		Survey Q1 2015		
	Source: Secretariat synthesis of SAI project evaluations				
	Progress Assessment: No information collected to date. Survey pending.				
I.O. 2 : Global Public Goods used by stakeholders					
	2.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 (I4.1)	2012: 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
	Achieved:		Pilot version published 22 new pilots approved 14 pilots at least at draft report stage (all pilots)		
	Source: Secretariat records of SAI project evaluations				
	Progress Assessment: Current progress suggests target of 20 (completed) pilots in total will be met during early 2015.				
	3.No. of evidence-based research papers on SAIs published and disseminated, per year (I4.3)	2012: 2	2	4	6

Link to SP/OI	Indicator	Baseline (2010/2012)[16]	Milestones (2014)	Milestone 2 (2016)	Target 2018
	Achieved:		2		
	Source: Secretariat analysis covering SAI journals and conferences, and possible future SAI research				
	Progress Assessment: Milestone achieved				
I.O. 3 Stronger Regional bodies, networks and communities					
	4.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 (I2.1)	*2012:* 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
	Achieved:		Regions with assessors: 8 Regions with trainers: 8		
	Source: Secretariats list of trained SAI PMF trainers and assessors				
	Progress Assessment: Milestone achieved				
	5.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 (I2.2)	2012: 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
	Achieved:		Regions with advisors: 3 Regions with facilitators: 0		
	Source: Secretariats lists of regional advisors and facilitators completing, and used to deliver, training on engagement with donors and writing funding applications				
	Progress Assessment: Advisors in regions developed but suitable SAI facilitators not identified yet				
	6.No. of people trained on the SAI PMF as assessors and trainers: a) INTOSAI assessors b) INTOSAI trainers c) Donor assessors d) Donor trainers	2012: Male & Female a) 0 & 0 b) 0 & 0 c) 0 & 0 d) 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

Link to SP/OI	Indicator	Baseline (2010/2012)[16]	Milestones (2014)	Milestone 2 (2016)	Target 2018
	e) Consultant assessors f) Consultant trainers (I3.1)	e) 0 & 0 f) 0 & 0			
	Achieved:		Male & Female a) 291 & 142 b) 16 & 11 c) 53 & 39 d) 2 & 3 e) 13 & 4 f) 3 & 2		
	Source: Secretariats lists of trained SAI PMF trainers and assessors				
	Progress Assessment: 2014 milestone over achieved in total, and every disaggregated figure achieved except number of consultant assessors (female).				
I.O. 4 Scaled up and More Effective Support					
	7.Moving three year average annual financial support for the benefit of SAIs in ODA eligible countries (I5.1)	*2012;* US $54 million[18]	US $55 million	US $70 million	US $80 million
	Achieved:		US $62 million		
	Source: Secretariat calculations extracted from SAI Capacity Development Database				
	Progress Assessment: 2014 milestone exceeded. Note: 2012 baseline revised due to updated information from Database				
	8.Percentage of SAIs with a strategic plan and development action / operational plan currently in place (I5.4)	2010: Strategic Plan: LDC & LI = 63% LMI = 84% UMI = 71% Development Action Plan: LDC & LI = 38% LMI = 62% UMI = 53%	Strategic Plan: LDC & LI = 70% LMI = 90% UMI = 80% Development Action Plan: LDC & LI = 45% LMI = 65% UMI = 60%	**Strategic Plan:** LDC & LI = 80% LMI = 90% UMI = 80% **Development Action Plan:** LDC & LI = 60% LMI = 75% UMI = 75%	**Strategic Plan:** LDC & LI = 90% LMI = 90% UMI = 90% **Development Action Plan:** LDC & LI = 75% LMI = 90% UMI = 90%
	Achieved:		**Strategic Plan:** LDC & LI = 98% LMI = 89% UMI = 95% **Development Action Plan:** LDC & LI = 88% LMI = 100% UMI = 98%		
	Source: IDI Global Survey				

[18] Baseline has been amended, reflecting more comprehensive historical data in the SAI Capacity Development Database.

Link to SP/OI	Indicator	Baseline (2010/2012)[16]	Milestones (2014)	Milestone 2 (2016)	Target 2018
	Progress Assessment: 2018 targets already achieved for strategic plans and development action plans in all income groups.				
	9.No. of donor staff completing training on working with SAIs (I5.5)	2012: 0	60	100	120
	Achieved:		71		
	Source: Secretariats training records				
	Progress Assessment: Milestone achieved				

Link to SP/OI	Indicator	Baseline 2012	Milestone 1 (2013)	Milestone 2 (2014)	Target 2015
Programme Outputs					
***I.O 1.Effective SAI* Capacity Development Programmes**					
	1.Development and delivery of training for donor staff on working with SAIs: (O4.2)	Not started	Course developed & piloted once	Course refined and repeated once	Course delivered once
	Achieved:		Course developed, pilot in Egypt delayed	Course delivered 3 times and refined based on feedback	
	Source: Secretariat annual progress reports				
	Progress Assessment: Milestone achieved				
I.O 2. Global Public Goods used by stakeholders					
	2.Support provided to SAI PMF pilot assessments from the Secretariat (O3.3) • Percentage of ToRs reviewed • Percentage of draft reports reviewed (IDI SP goal 2.1)	ToRs: N/A Reports: N/A	ToRs: 70% Reports: 85%		ToRs: 80% Reports: 90%
	Achieved:		ToRs: 53% Reports: 36%		
	Source: Secretariat annual progress reports				
	Progress Assessment: Off-target. Secretariat reviews all ToRs and reports received, but many not shared.				
	3.Benchmarking report on SAI Funding Levels (O6.2)	Not started	Decision on approach and start work	Draft report submitted to SC	N/A
	Achieved:		Included in Global Survey	Draft report submitted to SC	

Link to SP/OI	Indicator	Baseline 2012	Milestone 1 (2013)	Milestone 2 (2014)	Target 2015
	Source: Secretariat annual progress reports				
	Progress Assessment: Work completed as planned				
	4.Update of 2010 INTOSAI Stocktaking report (O7.1)	N/A	2013 INTOSAI stocktaking report published	N/A	N/A
	Achieved:		Global survey in progress. Publish in 2014	Report being finalised, publish early 2015	
	Source: 2013 Global Survey report published on IDI website				
	Progress Assessment: Considerable challenges resulting in delay. Report to be published Q1 2015				
	5.Synthesis of SAI project evaluations (O7.2)	2012: N/A	2014: Synthesis report published		2015: N/A
	Achieved:		Synthesis report published		
	Source: Synthesis report published on IDI website				
	Progress Assessment: Milestone achieved				
	6. No. of quarterly news letters issued per year	4	4	4	4
	Achieved:		4		
	Source: Quarterly newsletters				
	Progress Assessment: Milestone achieved				
I.O 3 Stronger Regional bodies, networks and communities					
	7.No. of regional training courses run for trainers and assessors (O3.2)	Not started	Training for assessors run in 8 regions One course run to train trainers	Training for assessors run in 4 regions	Training for assessors run in 4 regions
	Achieved:		8 combined training courses for assessors & trainers run in 6 regions	7 combined training courses and 2 for assessors only, run in 7 regions	
	Source: Secretariat annual progress report				
	Progress Assessment: 17 training courses in total, targeted to all regions except AFROSAI-E. Course in AFROSAI-E scheduled for November 2015.				
I.O 4 Scaled up support					
	8.Percentage of requests for proposal reviews from applicants met by the Secretariat (O2.2)	100%	N/A	90%	N/A
	Achieved:		N/A	100%	N/A
	Source: Progress reports on the global call for proposals				
	Progress Assessment: Milestone achieved				

Link to SP/OI	Indicator	Baseline 2012	Milestone 1 (2013)	Milestone 2 (2014)	Target 2015
	9.Development and dissemination of guidance on evaluations of SAI capacity development: initiatives (O5.3)	Not started	ToRs approved and work started	Guidance published	N/A
	Achieved:		ToRs approved and work started	ToRs approved and work started	
	Source: Secretariats annual progress reports				
	Progress Assessment: Put on hold while the Synthesis of Evaluations of Capacity Development Projects is completed				
	10.Impact assessment of the INTOSAI-Donor Cooperation (O7.3)	2012: N/A	2014: ToR approved and evaluation commenced in		2015: Impact assessment published
	Achieved:		ToRs approved and evaluation commenced		
	Source: Impact assessment report published on IDI website				
	Progress Assessment: Milestone achieved				

C. Programme Activities

Theme number	Activities
1	INTOSAI-Donor Cooperation Management
2	Funding Mechanism & Project Identification
3	SAI Performance Measurement Framework (SAI PMF)
4	Knowledge Centre on Support to SAIs
5	Strengthening the Supply of Support to SAIs
6	Research and Evidence on SAIs Agenda
7	Monitoring and Evaluation

D. Key Lessons Learnt (Transferable to other programmes)

E. Stakeholder Communication Plan **Progress Assessment**

The INTOSAI-Donor Secretariat is continuously communicating with its stakeholders. The Chairs and Vice-Chairs of the INTOSAI-Donor Steering Committee (SC Leadership) are having bi-monthly teleconferences to discuss the progress of the INTOSAI-Donor Secretariat. The Steering Committee meets at least once a year to discuss the progress and the way forward for the Cooperation. The donors of the INTOSAI-Donor Cooperation meets in connection with the INTOSAI-Donor Steering Committee meetings and receive annual reports on the progress made by the INTOSAI-Donor Secretariat. The INTOSAI-Donor Cooperation also participates in INTOSAI-Committees relevant for its activities: for example on the SAI PMF it reports to the WGVBS and is acting as an observer on the CBC-SC3. The INTOSAI-Donor Secretariat is also regularly represented in different donor-forums and meetings.	On track

F. Programme Monitoring Plan

	Progress Assessment
The measurement of programme outcomes is based on Global Survey report, Secretariat annual progress reports, Secretariats training records and Secretariats lists of SAI PMF trainers and assessors as well as other sources. The 2014 Performance and Financial report was drafted on 15 January 2015.	Completed

G. Programme Evaluation Plan

	Progress Assessment
The INTOSAI-Donor Cooperation will go through an impact assessment, starting in 2014. The purpose will be to assess the impact of the Cooperation to date and should be completed in early 2015 to allow the INTOSAI-Donor Steering Committee draw on its results for the design of the Cooperation beyond 2015.	On track

H. Contribution to IDI Gender Goal

	Progress Assessment
The invitation letters sent out by the INTOSAI-Donor Secretariats for trainings encourage the SAIs/organizations encourage gender balance when nominating participants for trainings. Trainer teams are trying to composition to be gender balanced as much as possible.	The Secretariat took specific measures to facilitate greater female participation, including using female instructors and supporting the attendance of a male relative for female participants that were, for religious and cultural reasons, unable to travel overseas unaccompanied

I. Risk Management (Within the control of those managing the programme)

Key Risks to Programme Success & Sustainability	Risk Response	Residual Risk	Risk Owner
Theme 3			

Key Risks to Programme Success & Sustainability		Risk Response	Residual Risk	Risk Owner
New Risk (2013)	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
New Risk (2014)	SAIs are unwilling to share their SAI PMF assessments, for both quality assurance (QA) purposes (reducing quality of assessments) and improvement purposes (reducing quality of the final SAI PMF)	Arrange a series of SAI PMF Knowledge Sharing and QA Workshops in early 2015, to promote sharing of SAI PMF assessments and raise importance of QA.	Some SAIs have SAI PMF assessments that have not been subject to independent QA, and some opportunities to strengthen the final SAI PMF are missed.	IDI (INTOSAI-Donor Secretariat) and SC members
Theme 4				
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. Evaluation of INTOSAI-Donor Cooperation will also look at whether INTOSAI and Donor communities are following MoU principles.	Entrenched behaviour of SC donors and SAI providers does not change.	IDI (INTOSAI-Donor Secretariat) and SC members
Theme 5				
No consensus within the SC on the need to scale up and strengthen providers of support to SAIs. Discussions at 6th SC meeting demonstrated lack of consensus in this area.		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
Theme 7				

Key Risks to Programme Success & Sustainability	Risk Response	Residual Risk	Risk Owner
Donors and SAIs do not provide access to SAI project evaluation reports, or help facilitate country level studies for an impact assessment of the Cooperation.	Advocate on the importance of evaluations for lesson learning, and guarantee anonymity of country level findings if required.	Evaluation findings may be skewed to those donors and SAIs that chose to engage, rather than being a fair representation of the population.	IDI (INTOSAI-Donor Secretariat) and SC members

IDI Capacity Development

Background

In its strategic plan 2014-2018 the IDI has identified four areas for development in order to achieve excellence in service delivery.

- Good Governance
- Effective Resource Management
- Professional Team
- Strong stakeholder relations and partnerships

The IDI has also committed to acting on the recommendations of the external evaluation carried out in 2013.

A. Programme Profile

Full Name & Duration	IDI Capacity Development 2014-2015
Programme Status	Implementation Phase
Participating Group(s)	IDI Board, IDI Management and IDI staff
Participating SAIs	Will impact all SAIs and other stakeholders
Level of participating staff	IDI Board, IDI Management and IDI staff
Cooperating Partners & SAI in-kind support	
Funding Sources	IDI Basket Funds

B. Programme Results Framework

Link to SP/OI	Indicator	Baseline (2013)	Milestones 2014	Targeted Achievement (2015)
Good Governance				
Affects achievement of all I.Os	Enhanced good governance	External evaluation has recommended a more representative IDI Board, greater involvement of IDI Board in IDI's activities, streamlined functioning of the Board's Working Committee	Governance Review to be carried out in November 2014 by Frank Grogan Research and Consultancy Limited Will be achieved by the end of 2014	Action on findings of the Governance review for enhanced good governance of the IDI
	Achieved:		The deadline for the Draft Governance Review has been	The Governance Review will be discussed at the IDI Board meeting in March.

Link to SP/OI	Indicator	Baseline (2013)	Milestones 2014	Targeted Achievement (2015)
			postponed till 3 February 2015 as the consultant was asked to contribute to the finalization of the IDI Global Survey Report.	IDI will implement the recommendations from the report as agreed by the Board in March.
	Source : IDI Performance And Accountability Report, IDI Board Minutes			
	Progress Assessment: Deadline for the Draft Governance Review Report consciously postponed, it will however be finalized before the IDI Board meeting as planned and the recommendations will be discussed at the Board Meeting.			
	IDI organisation suitable for implementation of SP 2014-2018	Current IDI organisation	Organisational review carried out	Implementation of decisions made in the organisational review
	Achieved:		The management group in IDI reviewed the current set-up of IDI during December 2014 and decided on some minor adjustments.	The organization of IDI will be revisited in September 2015.
	Source : IDI Project Reports and documents			
	Progress Assessment: On track			
	Enhanced IDI practices and procedures	• IDI Gender Policy , Communication Policy and Code of Ethics developed • IDI Procurement Policy to be finalised • IDI Employee handbook and IDI Programme Handbook require updating • IDI Corporate Risk Register developed in 2013 • IDI Internal Control System not documented • No IDI Policy for bilateral support to SAIs • No Certification Policy	• IDI Gender Policy, Communic. Policy and Code of Ethics implemented. • IDI Procurement Policy approved • IDI Employee Handbook updated • IDI Programme Handbook renamed as IDI Handbook and includes new policies and procedures for selection, planning , reporting , monitoring and evaluation in IDI (including IDS)-A draft version of the IDI Handbook will be completed by the end of 2014 • IDI is piloting the draft Procurement policy. It may be revised in 2015	• Enhanced IDI practices and procedures by implementation of new policies and regulations. • Updating the IDI policies as per feedback • Finalisation of IDI Handbook • Finalisation of the IDI Policy on Bilateral Support to SAIs • Finalisation of IDI Certification Policy

Link to SP/OI	Indicator	Baseline (2013)	Milestones 2014	Targeted Achievement (2015)
			• IDI Corporate Risk Register updated on a quarterly basis • IDI Internal Control System developed and documented • Work has been initiated on the IDI Policy for Bilateral Support to SAIs and first draft prepared • Work to be initiated on IDI Certification Policy.	
	Achieved:		IDI Gender Policy, Communication Policy and Code of Ethics have been implemented. IDI Procurement Policy was approved by the IDI Working Committee in December 2015. IDI Internal Control System documented. IDI Corporate Risk Register updated regularly. IDI Employee Handbook was finalized in February 2015.	IDI Handbook, IDI Policy on Bilateral Support to SAIs and IDI Certification Policy will be finalized in 2015.
	Source : IDI Project Reports, My IDI			
	Progress Assessment: On track			
Strong Stakeholder Relations and partnerships				
Affects achievement of all I.Os	Active use of IDI Community Portal	IDI website without provision for interaction and tracking data downloads	IDI Community Portal launched Will be achieved by the end of 2014	IDI Community Portal actively used by stakeholders to access information, support and interact on the communities of practice
	Achieved:		IDI Community Portal is postponed till 1st half of 2015.	IDI Community Portal will be launched 1st half of 2015 and actively used by stakeholder to access information, support and interact on communities of practice.

Link to SP/OI	Indicator	Baseline (2013)	Milestones 2014	Targeted Achievement (2015)
	Source : IDI Community Portal Reports, IDI Project Reports			
	Progress Assessment: The development of the IDI Community Portal is postponed till 2015 as the development of IDI eLearning Portal is given priority.			
	IDI Contribution to knowledge sharing	IDI Focus launched in English Newsletter of INTOSAI Donor Cooperation published quarterly in all four languages	IDI Focus published in Arabic, French and Spanish Newsletter of INTOSAI Donor Cooperation published quarterly in all four languages	Increased awareness of IDI and INTOSAI Donor Cooperation and contribution to knowledge sharing in INTOSAI.
	Achieved:		Achieved	Increased awareness of IDI and INTOSAI Donor Cooperation and contribution to knowledge sharing in INTOSAI.
	Source : IDI Community Portal Reports, IDI Project Reports			
	Progress Assessment: On track			
Effective Resource management and Professional Team				
Affects achievement of IO 1 and IO 4	Established in house E-Learning capacity	IDI does not have in house e-Learning capacity.	• Hire e-Learning manager (June 2014) • Design and Develop e-Learning platform for the IDI (Dec2014) • Renewed existing contracts for IT support services, travel insurance for employees and travel agency. Signed contract for support regarding travel related crises management	Pool of online mentors trained on the platform At least one e-Learning course deliver on the platform Implementation of contracts with service providers
	Achieved:		The eLearning manager joined IDI in August 2014. The IDI eLearning platform is being developed and will be launched 1st half of 2015. Substantial cost savings in the renewed service contracts	eLearning Platform launched and pool of mentors trained for the Platform. At least one-eLearning course delivered on the platform.
	Source : IDI Project Reports and Performance & Accountability Report 2015			
	Progress Assessment: The eLearning Platform will be launched in 2015 and the eLearning courses will be delivered as planned.			

C. Projects Status

No.	2014	Status
1	IDI Governance Review	In progress
2	IDI Organisational Review	Ongoing
3	Project team to work on IDI Handbook	In progress
4	Finalisation of policies by IDI Management Team	Completed
5	Hire E-Learning Manager	Completed
6	Design and development of IDI Community Portal	In progress
7	Design and Development of IDI eLearning Portal	In progress

D. Budget Monitoring

Budget 2014 (NOK)	Expense (NOK)	Variance (NOK)	Explanation
No earmarked budget for these activities. Amount spent from IDI Basket funds.			

E. Key Lessons Learnt

Documented policies helping streamlining procedure and better achievements of organisational goals. The policies need to be implemented, feedback obtained and updated on a regular basis.

F. Stakeholder Communication Plan	**Progress Assessment**
Internal Communication and External Communication as per IDI Communication Policy including IDI Performance and Accountability Report	IDI Communication approved during 2014 and disseminated to staff accordingly.

G. Programme Monitoring Plan	**Progress Assessment**
• Regular review and monitoring by IDI Management • Monitoring by team leaders for different projects	IDI internal projects are monitored by the management group on regular basis according to the different project plans and milestones

H. Programme Evaluation Plan	**Progress Assessment**
• Midterm evaluation of IDI in 2016 • Evaluation manager recruited by the end of 2014. The Evaluation Manager will further develop the IDI Evaluation Framework and increase the capacity and capability of IDI in being evaluated and performing evaluations.	IDI Evaluation Framework to be developed in 2015

I. Contribution to IDI Gender Goal		**Progress Assessment**
SAI Outcome		
IDI Outcome	Gender balance at all levels within the IDI organisation will be aimed for	IDI Gender Policy approved and implemented during

		2014.

J. Risk Management (Within the control of those managing the programme)

As per IDI Corporate Risk Register 2014